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Document Commissions

The number of document commissions authorized for issue during the period under review was 1,447, of which number some 500 have yet to be prepared, the work having been delayed owing to the lack of necessary documents, the supply having become exhausted.

Document Warrants

Sixty-six document warrants were authorized for issue on promotion of warrant officers (class 2) and non-commissioned officers to warrant rank (class 1) throughout units of the Permanent and Non-Permanent Active Militia during the year.

*Resignations and Retirements**Permanent Force*

The officer personnel of units of the Canadian Permanent Force continued to receive necessary adjustment during the year and a total of 22 officers, made up as follows, either resigned their permanent appointment or were retired to pension:—

Royal Canadian Artillery..	2
Royal Canadian Engineers..	2
The Royal Canadian Regiment..	2
Princess Patricia's Canadian Light Infantry..	1
Royal Canadian Machine Gun Brigade..	1
Royal Canadian Army Service Corps..	7
Royal Canadian Army Veterinary Corps..	1
Royal Canadian Ordnance Corps..	1
Canadian Small Arms School..	1
Not borne on Regimental Establishment..	2
Cadet Services..	2
Total..	<u>22</u>

Canadian Militia List

Copy matter for a revised edition of the Canadian Militia List was completed and forwarded to the Printers on the 19th January, but its completion for issue was delayed owing to other printing matter having to be given precedence in production during the Parliamentary session.

In addition to general seniority lists and much other information this book contains all the revised lists of officer personnel of the reorganized Active Militia by units, corrected to the 31st December, 1922.

Generally every effort has been made to administer satisfactorily and effectively the officer personnel of Active Militia units both Permanent and Non-Permanent with the necessary co-operation of District Commanders, who are responsible for the submission of recommendations regarding any changes necessary in the units within their respective commands, and who certify that such are according to regulations and authorized establishments, prior to verification and compilation for the Canada Gazette at National Defence Headquarters.

*Directorate of Medical Services**Royal Canadian Army Medical Corps*

During the fiscal year ending the 31st March, 1923, the medical administration of the Canadian Air Force was taken over by this Directorate. On the 1st July, 1922, the retiring director of the medical service, C.A.F., turned over his technical office equipment and records to the D.G.M.S., and

at the same time the medical stores and hospital at Camp Borden were placed under the Militia medical authorities of Military District No. 2, Toronto. The medical officer at Camp Borden was retained on duty as no R.C.A.M.C. officer was available as a relief. The existing medical arrangements whereby the other rank personnel was provided by the Canadian Air Force were continued until March 29th, 1923, when authority was given to enlist three privates in No. 2 Detachment, R.C.A.M.C., for duty at Camp Borden. The hospital, now run as a dieted military hospital, and the medical detachment, are under the administration of the District Medical Officer. During the winter, there was considerable sickness among the troops in this camp, due mostly to a mild outbreak of influenza. At this time the hospital accommodation was found to be inadequate and an officer from the staff of this Directorate made a thorough inspection of the whole situation, and as a result of his report, steps have been taken to secure other quarters for hospital purposes and to provide personnel from the R.C.A.M.C. Medical examination of pilots and recruits for the C.A.F. is now carried out by R.C.A.M.C. officers of the different military districts and, at points where these are not available, C.A.M.C. officers are employed. Special arrangements have been made for the medical care of the personnel on duty at High River, Alberta. By the purchase of hospital tickets, the privileges extended to the local ratepayers have been secured for members of the C.A.F. and Permanent Force.

The general medical administration of the Royal Canadian Navy was also taken over during this period. At Esquimalt, the medical work, including the care of stores, etc., was taken over by the R.C.A.M.C. officers at this station and the District Medical Officer, Military District No. 11, was made responsible for administration. In Halifax, the naval medical officer on duty has not as yet been placed under the orders of the D.M.O., who, however, has been made responsible for the medical arrangements for the personnel of the navy at this station, all patients being admitted to the military hospital. Considerable extra work in connection with the medical examination of men of the R.C.N.V.R. has become necessary in all districts.

As in the previous year, the training of the R.C.A.M.C. personnel has been carried out to a limited degree owing to the reduced establishments in many of the districts. In stations where hospitals are in operation, there were the usual courses of instruction and examinations held. Opportunity was given to permanent and non-permanent medical officers to prepare themselves for promotion examinations and twenty-four of them took advantage of this opportunity.

In Military District No. 1, London, the detention hospital was opened on the 1st August, 1922, as a dieted hospital with a 24-bed capacity. At Kingston, Military District No. 3, on the 14th October, 1922, the detention hospital was put on a dieted basis with accommodation for 20 patients. In all districts with the exception of 7, 12 and 13, dieted military hospitals are now in operation. Authority has been granted to enlist sufficient personnel in the R.C.A.M.C. to replace those men attached for hospital duties from other units in the Garrison. This increase in establishments affected districts as follows: M.D. 2 (Borden), 3 other ranks; M.D. 3, Kingston, 3 other ranks; M.D. 4, St. John's, P.Q., 1 other ranks; M.D. 5, Quebec, 2 other ranks; M.D. 11, Victoria, 2 other ranks.

Canadian Army Medical Corps

The reorganization of the C.A.M.C. non-permanent, and the appointment of officers and nursing sisters to the different units continued satisfactorily throughout the year. With a few exceptions medical units have now fairly

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complete complements of officers, and nearly all combatant units have had medical officers attached. To date the following appointments have been made: To medical units, 455 medical officers, 38 quartermasters and 127 nursing sisters; to the Corps Reserve of the medical units, 44 medical officers and 5 quartermasters; attached to non-medical units, 202 medical officers; 15 officers on the regimental medical lists have been retained with their units.

During the year considerably more training among medical units of the non-permanent Active Militia was carried out. Three Field Ambulances and 1 Casualty Clearing Station trained in camp, while 3 Cavalry Field Ambulances and 8 Field Ambulances trained at local headquarters. At Niagara, No. 2 Casualty Clearing Station was in charge at the camp hospital whilst Nos. 5 and 19 Field Ambulances trained in field exercises. In M.D. No. 1, No. 15 Field Ambulance trained in camp at London, Ontario. In all camps of instruction where sufficient R.C.A.M.C. personnel was not available for work in connection with training and hospitalization, the employment of small detachments from non-permanent medical units was authorized. The health of the troops in camps was good; very little sickness was reported and no cases of infectious disease occurred.

The long-expected closing of the Manitoba Military Hospital, a C.E.F. unit, was finally accomplished on the 31st October, 1922. The D.S.C.R. took over and made arrangements for the further care and treatment of the 40 overseas patients still in hospital. The extra medical personnel on duty on a C.E.F. basis was demobilized. This personnel consisted of 3 Medical Officers, 1 Adjutant, 1 Quartermaster, 4 Nursing Sisters, and 22 other ranks. On the closing of the M.M.H. a station hospital for the district with a capacity of 40 beds was opened and is now in charge of R.C.A.M.C. personnel.

The health of the troops of the permanent force during the year has been generally good and with the exception of an outbreak of diphtheria in Fort Osborne Barracks, Winnipeg, in February, no epidemics of infectious disease occurred. The source of infection of the outbreak in Winnipeg was reported to have been from fresh greens in salads. A few soldiers' dependents also contracted this disease. By liberal inoculations with antidiphtheric serum and by prompt action in the matter of isolation and sanitary precautions generally the disease was stamped out and no deaths occurred. All danger from the epidemic was reported over by the 3rd March.

An influenza outbreak of unusual severity occurred at the Royal Military College, Kingston. In all, 125 cases were treated in the college hospital and large mess and reading rooms temporarily taken over as hospital wards. To insure proper care and efficient nursing, five Nursing Sisters of the non-permanent Active Militia were employed. The outbreak lasted for about four weeks and although many of the Gentlemen Cadets were quite ill no cases of pneumonia developed.

During the period April 1st, 1922, to March 31st, 1923, there were 2,583 patients treated; this number is made up as follows:—

Permanent Force	1,791
Royal Military College	252
Canadian Navy	114
Royal Navy	2
United States Navy	2
Canadian Air Force	113
Active Militia (non-permanent)	127
Civilians	182

Canadian Air Force personnel were treated under the Department of Militia and Defence from July 1, 1922.

Among the permanent force personnel there were 15 deaths during the year, as follows:—

Septicaemia..	2
Pneumonia, double..	1
T.B. Lungs..	1
Carcinoma of Pancreas..	1
Carcinoma of Stomach..	1
Delusional Insanity..	1
Myocarditis..	1
Aneurism..	1
Appendicitis..	1
Duodenal Ulcer..	1
Nephritis..	2
Diabetes..	1
Fracture Skull..	1
Total..	15

Percentage of deaths to total treated .58.

There were 1,614 medical boards held throughout the different districts and at Militia Headquarters.

Medical Stores

During the fiscal year ending March 31st, 1923, there were 378 shipments received in Central Medical Stores, Ottawa. In the same period there were 504 issues made, 390 to District Medical Stores, Camps and Dispensaries, and 114 sales to the public and transfers to other Government Departments. Under Purchasing Commission Special Minute No. 10686 sales to the amount of \$891.33 were made; under Purchasing Commission Special Minutes sales to the amount of \$831.65; transfer without payment to the amount of \$7,844.07. These sales consisted of drugs, tablets, dressings, surgical instruments, remedial treatment equipment, electrical medical equipment, sterilizers, laboratory equipment, X-ray equipment, etc., etc. The incoming shipments totalled 157, consisting of 302 packages weighing 16,106 pounds. There were 103 outgoing shipments by freight, consisting of 338 packages weighing 36,719 pounds, and 57 shipments of 79 packages by express weighing 3,629 pounds. During the year the field equipment in Central Medical Stores, which totals 50 per cent of the whole amount for the Dominion, was carefully checked, replenished, and repaired where necessary. Perishable supplies such as rubber goods and drugs, according to the usual custom, have not been kept in the reserve equipment and only the panniers, etc., which are for use in camps of instruction are completely fitted up. In addition to the large amount of work performed by the mechanic, kept for the purpose, in connection with repairs of iron bindings, fittings, etc., for field medical equipment returned from overseas and elsewhere, repairs have been made to instruments from District Medical Stores and to the large amount of surplus equipment sold. A qualified druggist is now on the strength of the stores detachment, thus making it possible to manufacture many preparations which would otherwise have to be purchased from the trade at a considerably higher price; a saving of 100 to 150 per cent on certain lines has therefore been possible.

Canadian Army Medical Museum

I. Preparation of Pathological Specimens:

1. Mounting, sealing, stencilling and repairing: During the past year the services of the Technician, J. Giroux, were employed by the Government during seven months (April 1st to October 1st, 1922, and February, 1923) on a part

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time basis of \$25 monthly for one-fifth of his working time, the balance of his salary being paid by McGill University. During this time, in addition to his general activities in the changing of fluids and other details, incident to the upkeep of the collection, assisting in photography, etc., he sealed and stencilled seventeen specimens mounted in square jars, and mounted 20 additional specimens which now await sealing, and repaired eight other specimens requiring this.

2. Photography: Twenty-one moist specimens, constituting the balance of those in the pathological Collection were photographed. In addition five specimens of kidneys, recently sent out from England, were photographed for the Section of Renal Medicine and seven micro-photographs of kidneys were made for the same purpose.

II. *Exhibits*: Four Exhibits were held, by authority of the Director General of Medical Services.

1. At the fifteenth annual meeting of the American and Canadian Section of the International Association of Medical Museums held at Washington, D.C., on May 1st, 1922, in conjunction with the annual meeting of the Congress of American Physicians and Surgeons. This was an important exhibition representative of all the various sections of the Descriptive Catalogue. It was in charge of the Acting Curator of the C.A.M. Museum and the Director General of Medical Services of Canada was represented at it personally by Col. A. E. Snell, C.M.G., D.S.O.

2. The Interurban Surgical Association meeting at the Montreal General Hospital on June 9th, 1922. This was a small exhibit limited to the Bone Collection made by Major L. J. Rhea, but was greatly appreciated.

3. At the annual meeting of the Alberta Medical Association presented by Col. A. T. Bazin.

4. At the Sixteenth annual meeting of the American and Canadian Section of the International Association of Medical Museums held at Boston, Mass., on March 29, 1923. This was in conjunction with a representative Exhibit presented from the Army Medical Museum by authority of the Surgeon General of the United States Army. A resolution of appreciation was passed by the Association.

III. *Loan of Specimens*: On October 14, at the request of Dean of the University of Alberta, fifty-eight specimens were loaned to that Institution to assist in the teaching of Pathology during the Session of 1922-23 and also for the purpose of exhibition at local Medical Societies in that Province.

IV. *Conferences on the Canadian Army Medical Museum Descriptive Catalogue*—Conferences upon the Editorial work of the Catalogue were held:—

1. On June 2nd, 1922, an informal Conference was held at Toronto, between the Editor-in-Chief, and the Managing Editor, at which the entire material of the various sections was reviewed, the contents and the order of the volumes were considered and the number of volumes reduced to five, and sample portions of the different sections were edited for the information of the various Subject Editors.

2. On October 31st, 1922, at the office of the Director General of the Medical Service, Ottawa, a conference was held of the Executive Committee of the Editorial Board, namely the Director General of the Medical Service and members of his staff, the Editor-in-Chief and the Managing Editor. The material from all the sections was submitted in such form that an estimate for the printing of the entire five volumes could be obtained. Appropriations were made to cover the various accounts that had fallen due and grants that were justified, and the printers were formally interviewed. The Managing Editor remained

two days longer in Ottawa for the discussion of the necessary details. As a result of this Conference an estimate was obtained from the Superintendent of Printing of \$13,000 for an edition of 1,000 copies or \$15,000 for two thousand copies of the five illustrated volumes.

3. On March 14th, 1923, a Conference of the above named Executive Committee was held at the Pathological Museum, McGill University, Montreal (the D.G.M.S. being represented by Col. A. E. Snell) followed by a meeting of all the members of the Editorial Board and Subject Editors of the Catalogue resident in Montreal. Reports were received from the various Sections, those actually completed and ready for printing were declared closed, and final action was taken or recommended on the remainder. At the close of these meetings, an informal interview took place between the D.G.M.S. representative and the Principal of the University and certain representatives of the Medical Faculty of McGill University upon arrangements for the custodianship of the Collection during the time that it remains under the care of McGill University.

V. *Progress of Descriptive Catalogue:*

1. Sections completed: Field Sanitation; Wound Irrigation; Blood Transfusion; Renal Medicine; Orthopaedic Surgery; Facial Surgery; Traumatic Lesions of the Fundus Oculi; War Injuries of Ear, Nose and Throat;

2. Sections progressing to immediate completion: War Lesions of Soft Tissues; Diseases and Injuries of Bone; Chest Disorders; X-Rays of War Injuries.

3. In course of Preparation: Cardio-Vascular Diseases; War Surgery of the Chest.

Col. G. Goldsmith, C.B.E., represented the C.A.M.C. at the annual meeting of the Association of Military Surgeons of the United States held at Washington, D.C., in October, 1922. His paper (some notes on the management of the common complaints of the eye, ear, nose and throat of the troops on Active Service; with consideration to the relationship which should exist between the Specialist and the Medical Officer) was very well received, and appeared in the "American Surgeon" of April, 1923; it has since been published in pamphlet form.

The general history of the Medical Service during the war, by Sir Andrew McPhail, Kt., O.B.E., B.A., M.D., C.M., LL.D., has now been completed and is ready for the printer.

A short history of the work of the Medical Service with the Canadian Corps during the last 100 days of the Great War, dealing with this period from an administrative and tactical standpoint, has been completed and is now with the printer. It is expected that this book will be shortly available for training and qualifying purposes.

Directorate of the Judge Advocate-General

Forty-nine District courts-martial were held in Canada during the fiscal year ending 31st March, 1923, there being no General courts-martial. This is a decrease of twenty-five compared with the preceding year. Generally speaking, the convictions were not for serious offences, and the sentences awarded were comparatively light. This, together with the decrease in the number of courts-martial, indicates a substantial improvement in discipline.

The proceedings which had to be returned for the correction of technical irregularities, or for quashing the finding and sentence were few compared with the preceding year, indicating a substantial improvement in the administration of military law, and that the officers concerned had acquired a greater knowledge of the Army Act, the Rules of Procedure and the King's Regulations.

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The Army Act and the Rules of Procedure were further amended during the year under review, resulting in the simplification of the procedure.

The number of Courts of Enquiry held throughout Canada on various matters which were referred to the Judge Advocate-General for opinion exceeded the number in the preceding year. In a number of instances, these Courts were of such a nature that it would have been of great assistance to the District concerned had there been available in the District an officer possessing a certain amount of legal training.

The number of leases and agreements which were prepared in the office of the Judge Advocate-General was, approximately, the same as in the preceding year.

The duties of the Judge Advocate-General have been materially increased by the creation of the Department of National Defence. Numerous matters have been referred to him by the Naval Service and the Air Board.

Upon the reorganization of the Royal Canadian Air Force, it was considered advisable that the procedure which should be followed, in so far as concerns the Regulations applicable to it, and the administration of Air Force law, should be along the same lines as that followed in the case of the Permanent Active Militia and the Royal Air Force. The Judge Advocate-General was accordingly instructed to take the necessary action, the preliminary work in connection therewith being completed by the end of the year under review.

On the coming into force on the 1st January, 1923, of "The National Defence Act, 1922," the Judge Advocate-General's office ceased to be a Directorate in the Branch of the Adjutant-General, and became responsible to the Deputy Minister, thereby following, as far as practicable, the organization in the War Office.

Owing to the increase in his duties, it was considered desirable that an officer of the Permanent Active Militia should be detailed to assist the Judge Advocate-General during that period in the year when the duties of his office were heavy. It was considered that it would be to the advantage generally of the Permanent Active Militia if officers of the Permanent Active Militia were detailed for this duty for four months each year, thereby not only assisting the Judge Advocate-General, but also acquiring a greater knowledge of military law procedure and the regulations, which would be of great value to them in the districts in which they are stationed when their tour of duty in the Judge Advocate-General's office ended.

The Judge Advocate-General is also a member of the Pensions and Claims Board, administering the Militia Pensions Act. Certain legislation affecting pensions was prepared in his office, together with numerous opinions and memoranda arising out of matters concerning pensions.

Directorate of Records

The Directorate of Records is, for administrative purposes, divided into three sections, and the duties and output of the different sections for the period under review are as follows:—

Honours and Awards

As was to be expected, the total output of this section decreased considerably, the only increase being in the issue of British War Medals. War medals have been despatched in all cases where an application card has been received and application cards have been forwarded to the last known address of those for whom medals are yet in stock.

Memorial Plaques and Scrolls have been forwarded in every case where the address of the recipient was available. During the year it was necessary to requisition 1,134 additional Memorial Plaques and Scrolls in respect of ex-soldiers who died after discharge and whose deaths were attributable to service.

Memorial crosses have been despatched to the mothers and widows of deceased soldiers in all cases where addresses were available. Approximately 500 crosses were issued in respect of ex-soldiers who died after discharge and whose deaths were attributable to service. It is particularly gratifying to note the large number of letters received expressing appreciation of this Memorial which, of all the awards and memorials issued, is the only one that is strictly Canadian, both in conception and manufacture.

The total despatch of awards during the year is:—

War Service Badges..	1,280
King's Certificates on Discharge..	145
Medals and Decorations..	116
1914-15 Stars..	1,140
Canadian medals..	269
Memorial Crosses..	1,160
Memorial Scrolls..	2,689
Memorial Plaques..	16,278
British War Medals..	159,303
Allied Victory Medals..	137,674
Mention in Despatches..	162
Oak Leaf Emblems..	321
Miscellaneous..	368
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	320,905
Medal pro-formas despatched	1,320
Awards replaced..	87

Estates and Correspondence

In its care for the relatives of deceased soldiers and ex-soldiers, the Estates Section of the Directorate lends such assistance as is possible in winding up the estates, not only of those soldiers who died while on strength of the C.E.F., but also of those soldiers who died subsequent to discharge, as well as estates of deceased members of the re-constituted Permanent Force.

Under authority of special Orders in Council, this section collects monies from banks and employers and distributes them in the same manner as pay and allowances, thus saving the heirs the expense of employing a solicitor.

To avoid overlapping, the Department of S.C.R. hand over all estates of personnel who died on their strength, to this Directorate for distribution.

During the fiscal year, a total of 790 estates was received and money to the amount of \$134,446.71 was collected. In the same period, 644 estates were distributed involving a total out-payment of \$117,686.30.

On March 31st, 1923, 1,453 ledger sheets were open, showing a total credit of \$239,862.14, included in which was the sum of \$29,760.04 in 271 special trust accounts, bearing interest at 5 per cent for infant children of deceased soldiers. These trust monies are paid out to the various beneficiaries as and when they reach years of discretion.

Documents Section

This Section, for administrative purposes, is divided into five sub-sections, and the work carried out by each is briefly as follows:—

(a) *Research and Verification.*—The work of this subsection consists of the research and verification necessitated by the numerous verbal, telegraphic

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and written enquiries regarding ex-members of the C.E.F. received from the general public, as well as various Government Departments and branches, particularly the Department of Soldiers' Civil Re-establishment, the Board of Pension Commissioners, and the Separation Allowance Branch of this Department. In addition, there are the researches necessary to establish eligibility for medals and awards, King's Certificates on Discharge, Memorial Crosses, etc.

This subsection also has charge of the compilation of special statistical rolls in connection with war memorials for churches, universities, clubs and societies. During the period under review, 206,597 researches have been completed, 10,950 Records of Service and 20,960 Certificates of Service issued. Memorial rolls were completed for 4 universities, 22 societies and 8 clubs. 41,909 sets of documents have been perused and completed for Hollerith purposes by this section.

(b) *Filing*.—All regimental documents of personnel of the C.E.F., South African Contingents and Active Militia who subsequently became C.E.F., are in the custody of this subsection, and its duties consist of the withdrawal and despatch of these documents as required by authorized officials. The filing of all papers, miscellaneous forms and documents relating to ex-members of the C.E.F., as well as the withdrawal and refiling of pay ledger sheets relating to C.E.F. service comes under this subsection. At present, there are in custody 8,761 South African records, approximately 5,000 Active Militia records, and 594,580 individual C.E.F. records which are all contained in 1,560 steel cabinets. During the year, 561,440 documents were withdrawn for official purposes and refiled, 19,844 miscellaneous documents relating to C.E.F. service were filed, and 9,698 pay ledger sheets were withdrawn and refiled.

(c) *Statistics*.—This subsection has charge of the Hollerith System of mechanical accounting for the compilation of statistics of a regimental and medical nature. The work, up to the present time, has consisted of the extraction of information from the documents of individual soldiers and placing such information on extract cards. This information is then coded on punch cards which, in turn, are put through the Hollerith machines. During the past year, 52,056 regimental and 258,155 medical cards have been punched, making a total to the end of the fiscal year of 775,391 regimental and 610,565 medical cards. The following are some of the statistics which will be available:—

- (i) Analysis of each service unit, which includes rank, previous service, disposition on discharge, final casualties, birth place, place of enlistment, occupation, religion, honours and awards, period of service, etc.
- (ii) Analysis of each original unit, covering the same fields as in Service Unit analysis.
- (iii) Number of soldiers who left Canada, by units, by months.
- (iv) Number of Canadian soldiers who proceeded to each theatre of war, tabulated by months.
- (v) Medical Statistics. It will be possible to give a detailed analysis of wounds, diseases, etc., the nature of the wounds and different operations found necessary with regard to wounds. It will also be possible to give certain diseases in relation to places of enlistment or birth place, i.e., the number of tubercular cases from any particular province, etc.

(d) *Graves Registration*.—This subsection is primarily responsible for the collection and maintenance of a complete record of the circumstances of death and burial of all Canadian soldiers. It assists the Imperial War Graves Com-

mission in gathering data to enable the Commission to erect headstones and other memorials to deceased Canadian personnel, irrespective of the country in which their graves may be located, and further, maintains records of graves of ex-members of H.M. Naval and Military Forces situated in Canada and the United States. The work has now reached a concrete state, the only casualties received being those of ex-members of the Forces dying in Canada and the United States. During the fiscal year, this section, working in close co-operation with the Commission's Secretary-General in Ottawa, has been responsible for the erection of 1,788 headstones over graves in Canada and the United States, and the collection of data for the erection of others. After thorough verification, 8,820 questionnaire forms in respect of graves overseas have been transmitted during the year to the next of kin for completion and return to the Commission.

Now that the work of permanently marking the graves has progressed to a great extent, Cemetery Registers which have been compiled by the Imperial War Graves Commission are being forwarded, together with a most suitable memorial card from the Honourable the Minister, to the relatives of the deceased Canadian personnel through the agency of this section—3,515 such registers having, to date, been despatched.

(e) *Registry*.—The C.E.F. Registry is made up of consolidated overseas registries and includes registries of several Canadian offices, i.e., S.A. & A.P. and District Headquarter files, National Defence Headquarter "other rank" files, and Canadian estates files. The work of Registry Section is to supply all document files for individuals of the C.E.F. and subject files of all overseas business or transactions in connection with the late war.

Files at present in this Registry are as follows:—

Received from Headquarters Central Registry..	460,000
Received from S.A. & A.P. Districts and London Pay Office.. . . .	1,175,000
Received from Canadian Estates Branch and London Estates.. . . .	140,000
Received from Assigned Pay Audit..	25,000
	<hr/>
	1,800,000
Received from overseas direct..	1,241,883
	<hr/>
Estimated total..	3,041,883
Estimate of all files not yet consolidated..	350,000
Custody parcels held to be acted on..	3,500
Records of Centres held..	250

This subsection is called upon to produce records in connection with the financial adjustments of all claims emanating from overseas. The necessary work in this regard is becoming more intricate owing to lapse of time.

Demand for files of personnel of the Overseas Military Forces of Canada by the different departments, has decreased somewhat during the year, but an active demand still exists from the D.S.C.R. and B.P.C. The following is a report of files handled during the period under review:—

Files charged and passed..	157,405
Checked in, off charge, examined and put away..	468,081
Files drawn for research purposes..	20,550
Files created and combined..	53,508

4. It is worthy of note that the total expenditure for the Directorate for the past fiscal year has been reduced by \$264,792.42, as shown by the following financial report.

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DIRECTORATE OF RECORDS

The total running expense of the Directorate for the financial year 1921-22 was..... \$777,922 01
 The total running expense of the Directorate for the financial year 1922-23 was..... 513,129 59
 A decrease in expenditure of..... \$264,792 42

	1921-22	1922-23	Increase	Decrease	Remarks	Increase	Decrease
Personnel.....	661,974 63	386,743 07		275,231 56	Pay and allowance, Officers and other ranks..... Clothing and equipment.....	1,286 25	33,097 55
Operating expenses.....	57,856 28	43,204 69		14,651 59	Pay and bonus, civilian staff..... Stationery..... Telegrams and telephones..... Typewriter repairs..... Sundry postage..... Heating..... Rent..... Light.....	243,420 26 2,340 30 86 83 35 97 12,188 49 289 68 12,426 00	243,420 26 2,340 30 86 83 35 97 12,188 49 289 68 12,426 00
Building and Plant.....	58,091 10	83,181 83	25,090 73		Repairs and alterations..... Cleaning and sundries..... Depreciation.....	2,724 54 9,448 33	157 82
Decrease.....	777,922 01	513,129 59 264,792 42	25,090 73	289,883 15 264,792 42		26,534 80	201,327 22 264,792 42

AVERAGE EXPENDITURE PER DIEM

	1921-22	1922-23
Personnel.....	\$ cts. 1,813 63	\$ cts. 1,059 57
Operating expenses.....	188 51	118 36
Building and Plant.....	189 15	227 90
	2,131 29	1,405 83

REPORT OF THE QUARTERMASTER GENERAL

General.—In May, 1922, the office of the Master-General of the Ordnance was abolished and the Engineer Services and all questions relating to Supply of Ordnance material were taken over by the Quartermaster-General.

This Branch is now divided into the following Directorates:—

1. Supplies and Transport.
2. Equipment and Ordnance Services.
3. Engineer Services.

The report of each service is submitted.

(1) Directorate of Supplies and Transport

This Directorate includes all services in connection with the Army Service Corps, Veterinary and Postal Corps, including:—

Feeding and housing of troops and horses.

Rental of buildings (in conjunction with Department of Public Works).

Heating and Lighting of buildings.

Dieting of hospital patients.

Transportation by land and sea (ocean, rail and mechanical road transport).

Horse transport and the provision of publicly owned horses.

Veterinary services.

Telephone services.

Retrenchment has been continued and it is considered that all services are now at their minimum strength, having due regard to efficiency.

Reduction of R.C.A.S. Corps.—In July, 1922, owing to the reduction of the Permanent Force Vote, the R.C.A.S.C. was forcibly reduced by nine officers and ninety-three other ranks. As a result the Corps had to be reorganized and where there were formerly eleven Depots and one Detachment, there are now four Depots and eight Detachments. These Depots are maintained for training the Permanent and non-Permanent Army Service Corps in Army Service Corps procedure, and to perform the full Corps duties at their stations. The detachments are responsible for all administrations and accounting, but are numerically too small to handle supplies which are at these stations, now delivered directly from contractors to units.

Supplies for Troops and Horses (Permanent and Non-Permanent Active Militia).—During the fiscal year covered by this report, 1,117 contracts for various supplies and services were made by the Contracts Branch at the request of this Branch. The following supplies were issued:—

Food rations..	673,719
Hospital Diets..	39,693
Rations of Forage..	238,538

The food and forage provided by the contractors was of an excellent quality, and only on one or two occasions were complaints made, which were speedily remedied to the entire satisfaction of all concerned.

The cost to the Government of food and forage has continued in its downward trend, as the following comparison of the cost per man, per day, for the past three years will show:—

March, 1921..	Food, \$0.47423	Forage, \$ 0.4763
March, 1922..	Food, 0.33418	Forage, 0.37132
March, 1923..	Food, 0.31265	Forage, 0.30092

Accommodation.—Publicly owned barracks and armouries are, with few exceptions, fully occupied. The only exceptions are armouries at small outlying points, where the localization of units has not been considered justifiable. When necessary, and where no publicly owned buildings are available, accommodation has been rented through the Department of Public Works, as far as funds would permit.

Permanent Force.—The remarks contained in the report of the last fiscal year with regard to Permanent Force accommodation are still applicable. The prediction that the temporary wooden buildings constructed during the war, which continued to be occupied as Permanent Force quarters, were liable to rapid deterioration and loss by fire has, during the past year, been borne out. The greater portion of the group comprising the Rosedale Hutments, Toronto, and a number of the buildings comprising the Tecumseh Barracks, London, have been destroyed by fire. The balance of the Tecumseh group has been condemned for further use owing to an infection of dry rot.

Lighting and Heating of Buildings.—The supply of fuel for the heating of buildings has been a very important question during the past year due to the scarcity of anthracite coal and the excessive prices quoted for this quality. As far as possible, bituminous coal has been used, but, owing to the fact that the heating plants and chimneys are, with few exceptions, unsuitable for the consumption of this kind of fuel, great difficulty has been experienced in obtaining satisfactory results. A number of minor fires have occurred as a direct result of the use of bituminous coal. Instructions have been promulgated from time to time with a view to educating the caretakers and firemen in the proper mode of using this coal, resulting in noticeable improvement.

The supply of light to all buildings has been satisfactory and economical.

Transportation by Ocean and Rail.—Demands for ocean transportation are now almost entirely confined to personnel attending Schools of Instruction, proceeding to and returning from England, although there are still a few Imperial details being repatriated to Canada. A number of accounts covering the passages of troops which have been outstanding since the Great War have been investigated and passed for payment.

Rail transport in Canada has been reduced to a minimum, and in keeping with the limited funds at disposal for this purpose.

In connection with the transport of Units and parties to and from Annual Training Camps, the railways have given satisfaction.

Mechanical Transport.—On the 1st April, 1922, there were on hand the following Mechanical Transport vehicles:—

Motor cars..	20
Trucks..	10
Light Delivery Trucks and Omnibuses..	23
Ambulances..	21
Motor Cycles..	7
	—
Total..	81

During the past Fiscal Year the following vehicles were acquired:—

Trucks, Heavy..	1
“ Light Delivery..	4
Motor Cars..	1
	—
Total..	6

Of the trucks, four were purchased at a cost of \$6,973.50 and one was transferred from the Canadian Air Force without charge. The motor car was transferred from the Canadian Air Force at no expense.

During the period of this report, the following vehicles were disposed of:—

Motor-cars..	2
Trucks, Heavy..	4
“ Light Delivery..	3
Ambulances..	1
Motor-cycles..	2
	—
Total..	12

The vehicles now in use throughout Canada are as follows:—

Motor-cars..	19
Trucks, Heavy..	7
“ Light Delivery and Omnibuses..	24
Ambulances..	20
Motor-cycles..	5
	—
Total..	75

There was a net reduction of 6 vehicles during the year. The majority of these vehicles, having been purchased in the early days of the war, are much depreciated.

Horse Strength, Permanent Active Militia.—On April 1st, 1922, the total number of horses in the Permanent Service (Cavalry, Artillery, Infantry, Army Service Corps and other Units), was 718, of which number 63 were cast and sold, 32 died or were destroyed.

Additional horses were acquired as follows:—

By purchase..	131
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The present strength is 754 horses, allocated as shown in the following statement:—

R.C.D..	165
L.S.H. (R.C.)..	144
R.M.C..	49
R.C.H.A..	222
R.C.A. (M.A. and C.A.)..	37
R.C.R..	20
P.P.C.L.I..	13
Royal 22nd Regt..	9
R.C.E..	29
R.C.A.S.C..	62
R.C.A.M.C..	3
R.C.O.C..	1
	—
Total..	754

Cartage was, for the most part, carried out by R.C.A.S.C. Horse and Mechanical Transport, but, in all Districts, contracts were made with civilian carters to supplement the above, when necessary.

Veterinary Service.—This branch of the Service is below the minimum strength consistent with the proper supervision of the care and health of the horses.

Telephones.—The number of telephones used by the Permanent and Non-Permanent Active Militia and Permanent Services throughout Canada, and the cost of upkeep, has been kept at a minimum. The cost per annum for all services is now approximately \$15,750.

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Barrack Services.—This service is responsible for the proper conduct of all duties in connection with the receipt, custody, issue and accounting for fuel, light, water, palliasse straw, clothing (barrack, prison and hospital), and other stores required for the use of troops in barracks, hospitals and prisons.

That portion of the Barrack Services pertaining to the receipt and issue of Barrack equipment was transferred from this Directorate to the Directorate of Equipment and Ordnance Services. This was done in order to eliminate dual accounting. Under the former system by which this Directorate was responsible for the receipt and issue of Barrack equipment, the equipment was originally issued from Ordnance to the Barrack Officer and from the Barrack Officer to the Unit, necessitating accounting on the part of both the Ordnance Officer and the Barrack Officer. Under the present system the Ordnance Officer issues direct to the Unit.

As a result of this transfer, the services of four Barrack Officers were dispensed with.

(2) Directorate of Equipment and Ordnance Services

During the year ending 31st of March, 1923, the work of the Royal Canadian Ordnance Corps has been heavy, largely on account of the reduced establishment. Much work has been done in conditioning equipment held on charge as "not serviceable" which was received in the same condition at the time of demobilization and could not be conditioned before.

The following is a review of the work performed by the Royal Canadian Ordnance Corps.

Inspection of Non-Permanent Units.—The usual annual inspections of non-permanent units' arms, clothing and personal equipment have been carried out.

Courts of Inquiry.—There have been 550 of these, nearly all of which have been held on the loss of arms, clothing and equipment by active Militia Units. The consideration of these courts with their detailed evidence of witnesses, recommendations of courts and District Commanders, has required a great amount of time and labour in this branch, especially because of the amounts involved and the effort to secure uniformity and fairness in settlements.

The losses which form the subject of these courts have been due, in part, to lack of experience on the part of Commanding Officers, and their failure to realize their responsibility, resulting in the use of unsafe places of storage, failure to mark clothing and equipment, and failure to obtain the return of same after Annual Camps before the men are paid. Much loss occurs in the City Units through men enlisting, receiving clothing and then absenting themselves or leaving the city. This last condition is due to post-war regulations permitting the wearing of uniform as civilian dress.

Compilation and Publication of Regulations, Scales of Issue, etc.—(a) The existing Scales of Issue of Arms, Personal and Regimental Equipments have been kept up-to-date as far as possible—new items being authorized if funds to provide were available.

New Scales of Issue of Signalling and Telephone equipment were compiled in conjunction with other branches.

(b) Clothing Regulations, Part II (Non-Permanent Units), 1922, were published and distributed.

(c) Pending revision, Equipment Regulations, Part I and II, have been amended as found necessary to meet present-day requirements.

(d) Regulations for Canadian Ordnance Services, Part I, 1908, have been under revision and the revision is nearing completion.

(e) Dress Regulations for the Canadian Militia 1907, have been amended very frequently due to the adoption of new badges for most of the Non-Permanent Units.

(f) New tables of Wireless Equipment were compiled in conjunction with other branches for Signal Units of both the Permanent and Non-Permanent Force.

(g) Accounting has been carefully watched in conjunction with the stores Audit Branch, and, pending revision of the various regulations, suitable instructions to guide all concerned were issued from time to time as found necessary to safeguard the public interest.

Sales of Stores.—Surplus and condemned ordnance stores to the value of \$96,000 have been disposed of through the Purchasing Commission of Canada, and the proceeds deposited to the credit of the Receiver General.

Stocktaking.—Stocktaking has been carried out in Ordnance Depots as far as possible with the limited establishment. It is desirable that much more be done in this connection.

It was hoped that a complete post-war stocktaking would have been completed this year, but owing to the reduction of establishment in the Corps, this work has been much delayed. Stores have been closely packed to make available storage space suffice. Stocktaking, especially when quantities are large, involves much time and labour.

Personnel and Regimental Administration.—During this year two officers holding the appointment of Director of Equipment and Ordnance Services have died. The death of Colonel W. Hallick occurred on the 24th of September, 1922, and that of Colonel Taschereau on the 18th of February, 1923. Both of these officers have rendered very valuable service and their loss is much regretted.

The Corps has suffered a further reduction in establishment during the year of one officer and one hundred other ranks. In 1921-22 a reduction of 80 other ranks was made. A review of the year's work shows that the reduction has gone too far and that an increase in the establishment is desirable. There are certain portions of the work which are vital and yet are not a part of the daily routine; one of these is stocktaking. It is essential that this be carried on, not only because it safeguards the stores, but because it enables the officer in charge to know whether or not the work is being properly done, so that ledgers, tallies and stock all agree.

The work of conditioning stores is also very important; for instance, equipment received on demobilization, or camp equipment returned after big camps, has to be taken care of at once and the work of separating it into "serviceable," "repairable," or "useless" done as soon as possible thereafter. The shortage of personnel is leading to great delays in this work.

Introduction of a School of Instruction.—A course of instruction in Ordnance duties was opened on the 15th of March, 1923. Candidates from Military Districts 1, 2, 3, 4 and 5 attended. Good results were obtained, all candidates having qualified.

Barrack Services.—These have been taken over by the R.C.O.C. insofar as the duties in connection with receipt, issue and accounting for barrack stores are concerned. These extra duties have increased the work of this Corps considerably.

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Mobilization Stores.—It was found necessary to withdraw certain articles held as mobilization equipment to meet the "peace" requirements of the forces. It is impossible at present to complete the mobilization equipment up to the authorized establishments owing to lack of funds.

Caretakers' Section.—The duties in connection with the administration of this section have been carried on as usual. Caretakers have been provided for units so far as the establishments and funds permitted. There are still buildings and units without caretakers, but no action can be taken to provide them owing to shortage of funds.

Camp Equipment.—New Scales of Issue of Camp Equipment have been published reverting to the pre-war scales. During this year arrangements were made for an ordnance representative to be present at the time of issue and receipt of camp equipment in all camps.

Issues of camp equipment are still being made to Cadets, Boy Scouts and Girl Guides.

Arsenals.—Dominion Arsenal, Quebec.—The following classes of ammunition were manufactured at this arsenal and excellent results were obtained from that used:—

- Cartridges, S.A. Ball, .303" Mark VII.
- Cartridges, S.A. Ball, .303" Special for Dom. Rifle Association.
- Cartridges, S.A. Ball, Blank.
- Cartridges, Drill, .303".
- Cartridges, S.A. Ball, .22".
- Puffs, powder.
- Tubes, percussion, drill.

Dominion Arsenal, Lindsay.—All work in connection with the closing down of the Dominion Arsenal, Lindsay, including Inspection Branch, was carried out. Shipments of components of .303" cartridges on hand at the time of closing the arsenal and certain raw materials and machinery have been made to the Dominion Arsenal, Quebec.

Certain scrap materials not required by the Dominion Arsenal, Quebec, and some coal have been sold.

Financial reports relating to the Dominion Arsenal, Quebec, and the Dominion Arsenal, Lindsay, are included herein as Appendix "C" and Appendix "D" respectively.

Inspections and Examinations.—The Chief Inspector of Ammunition in addition to his normal work of inspecting the output of the Dominion Arsenal carried out the following work of a special nature:—

Testing and reporting upon:—

Thirty-five rifles, S.M.L.E., which had formed the subject of complaint by the Canadian Bisley Team, 1922, the investigations occupying six weeks.

The subject of converted Mark VI Ammunition by request of the Chief Inspector of Explosives, Department of Mines.

A number of damaged .455" Smith and Wesson and Webley revolvers.

The total stock of .455" Dominion Cartridge Company's ammunition held by various Ordnance depots in Canada.

Suitability of .22" calibre ammunition manufactured by D.C. Company.

Proving and reporting upon special samples of .22" and .303" ammunition forwarded for report by the District Ordnance Officer, Military District No. 5, and the District Ordnance Officer, Military District No. 2.

Investigating and reporting upon the subject of damaged rifles received from Winnipeg and Toronto.

Carrying out proof and reporting upon defective gallery practice ammunition reported from Military District No. 2.

Inspector of Armourers' Services.—The following services in connection with arms returned from overseas in an unserviceable condition were performed by this officer:—2,871 S.M.L.E. rifles were overhauled and repaired, 556 machine guns were overhauled and repaired; 27,654 sword bayonet were overhauled and repaired; 17,426 scabbards sword bayonet were overhauled and repaired.

Loans.—During the year a bond agreement was entered into with the Red Cross Disaster Relief whereby the department agreed to loan certain stores for disaster relief purposes throughout the country; on the condition that the charges for any losses, damages, transportation, deterioration, etc., would be borne by the parties obtaining the loan.

The disasters in connection with which large loans of military camping equipment were made for relief purposes were:—Cobalt fire, Haileybury fire, St. Boniface College fire, and Terrebonne fire.

In the case of the Haileybury fire 10,000 blankets, 439 tents and 1,840 ground sheets were issued.

These loans caused considerable work for the Royal Canadian Ordnance Corps, i.e., preparation of shipments to be made to the various disaster centres and the necessary work in connection with accounting. They have also resulted in considerable loss by depreciation.

(3) Engineer Services, 1922-23

In general the funds provided for Engineer Services and Works in the 1922-23 Estimates provided only for the maintenance of existing Military Buildings and Works, and, therefore, no new construction of much needed barracks, armouries, rifle ranges, etc., could be undertaken. The buildings, etc., have been kept in a fair state of repair only, as the funds available would permit of only absolutely essential work being undertaken.

The existing accommodation for the Permanent Force cannot be considered satisfactory. For example, in Halifax, the buildings are old, scattered and in some cases the living quarters are far below the standard which is customary throughout Canada. A large expenditure is required before conditions can be rectified. Again in Toronto, the usual maintenance work has been postponed for years on account of Stanley Barracks having been sold to the City of Toronto in 1908, and since used as Barracks with the City's permission. This year, it has been absolutely necessary to do considerable work in order that these barracks might be retained, in a habitable condition. The question of New Barracks for the troops now stationed in these Barracks is a matter of urgency. Again most of the buildings comprising the Barracks at Winnipeg, are of a semi-permanent construction and consequently maintenance costs are high. The stabling accommodation is very poor and new stables should be constructed at the earliest possible date.

A very large appropriation for New Barracks throughout Canada will be required before adequate accommodation can be provided.

No new armouries have been constructed during the year. Every endeavour has been made to keep the existing buildings in repair, but much remains to be done before these armouries can be considered to be in a satisfactory condition.

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At the commencement of the late war in 1914, the armouries were in good condition. During the war the buildings were not kept up and for the most part were occupied for quartering of troops more or less continually. Under these conditions the wear and tear was, naturally, very great, so that at the close of the war and after demobilization they were in very bad condition. For obvious reasons, during the war, it was not possible to carry out any but essential repairs; such work as repointing brick work, repainting, etc., was not carried out. The work of making good alterations made for war purposes and damage done by the C.E.F. Troops, etc., has been carried on in the years following 1919, and the cost charged to Demobilization Appropriation. Charges for general repairs, fair wear and tear, etc., were ruled to be a proper charge against Engineer Service Vote, and not against Demobilization Appropriation. The Vote for Engineer Services has been progressively reduced year by year, and it has been impossible with three years reduced estimates (Estimates 1920-21, 1921-22, 1922-23) to make good fair wear and tear, which has taken place between the years 1914 and 1923. More funds must be found if these Armouries are to be put in a satisfactory condition, and if additional funds are not provided, the condition of the buildings will become steadily worse, ultimately necessitating very much greater expenditure.

The condition of existing Rifle Ranges is generally good. This refers more particularly to the condition of the firing points, target pits, butts, etc. In some cases, due to increase in the range of modern rifles, additional land is required for danger areas. In some cases this can be purchased for reasonable prices, but in others, due to expansion of cities, it will be necessary to either purchase land at very high rates, or to build new ranges elsewhere. Generally speaking, it can be said that there is a considerable shortage of Rifle Ranges throughout Canada. It must be remembered that no new armouries or rifle ranges have been constructed since 1914. Armoury accommodation can be provided by renting buildings which have been built by private capital, but there is no counterpart in civil life of a rifle range, and when extra accommodation is required, it must be provided by construction.

The valuable property at Connaught Rifle Ranges, acquired just previous to the late war, is being gradually developed. This property is now used yearly for the Annual Meeting of the Dominion of Canada Rifle Association. Preliminary arrangements have been made for its use by the Small Arms School for future courses and for Camps of Instruction of the Ottawa Non-Permanent Militia Units. An agreement has been entered into with the Department of Agriculture for the use of a portion of this property, free of charge, for experimental purposes. By this arrangement the property will not only be kept in good condition but the value from an agricultural standpoint, will be increased with no cost to the Defence Department. On the other hand the Department of Agriculture is able to carry out valuable experiments without any cost, so far as rental for land is concerned.

Due to the coal shortage during the winter 1922-23, it has been necessary to burn bituminous coal, in the majority of barracks and armouries. While most of the heating apparatus will burn this fuel, additional care and attention is necessary. In practically all buildings the chimneys flues have been constructed with a view to burning anthracite and consequently are too small to properly handle the gases and soot given off from bituminous coal. Alterations have been made in certain places, but it is not possible to remedy this defect short of constructing new chimneys.

The Permanent camp sites have been kept in repair so far as funds will permit. The buildings at these camps are of wooden construction and having

been erected for the most part, over fifteen years ago, maintenance is heavy. The policy of holding local camps has necessitated a great deal of work of a temporary nature, such as provision of water supply, ablution facilities, etc.

Preliminary arrangements have been made with the Forestry Branch of the Department of the Interior to permit that Branch to use certain parts of the Petawawa Military Reserve for Forestry experimental work.

There is a serious lack of Engineer Officers available for duty; out of an establishment of 48 and a limited establishment of 32, only 26 Officers are available for duty on Engineer Services.

The lack of Military Foremen of Works, noted in the reports for the last two years, still exists, although another Foreman of Works Class is now being held.

During the year, arrangements have been completed to carry out any Engineer work required by the Royal Canadian Air Force.

Very little work was carried out chargeable to Adjustment of War Claims during the year. The following is a list of the more important items:—

M.D. No. 3—Picton Armoury—General repairs.

M.D. No. 3—Kingston Armoury—Redecoration of Officers Mess, (P.W.-O.R.)

M.D. No. 4—Montreal Armoury—Les Carabiniers, Renovation and repairs.

M.D. No. 5—Fraserville Armoury—Restoration.

M.D. No. 10—Winnipeg, Man.—Ordnance Depot, Ft. Osborne Barracks, renew metal roof.

M.D. No. 12—Saskatoon Armoury—Renovation.

The following is a list of the more important work carried out and chargeable to Engineer Service Vote:—

Military District No. 1

Windsor—Renew floor Main Hall Armouries.

Guelph—Completion of butts, Rifle Range.

London—Concrete foundations and floors Ordnance Store Bldg.; Installation of woodworking machine in R.C.E. Shops, Wolseley Barracks; Wolseley Barracks Incidentals; Tecumseh Barracks Incidentals; Hospital Bldg. repairs to roof, plumbing, wire screens, etc.

Military District No. 2

Niagara—Rifle Range, repair cribwork, markers' shelter.

Long Branch—Rifle Range, removal of 20 target frames from 1,000 to 500 yard range.

Toronto—Stanley Barracks, Incidentals; Rosedale Barracks, Incidentals; Rosedale, dismantling huts C. & D.; Rosedale, conversion of huts into Married Quarters; Stanley Barracks, B. & D. Blocks, new lavatory accommodation; Stanley Barracks, painting material; Armouries—Incidentals; Armouries—External painting; Armouries—Basement internal painting.

Hamilton—Armouries—Basement internal painting.

Dundas—Armouries—Improvement to grounds.

Military District No. 3

Belleville—Rebuild Rifle Range in part, not completed.

Renfrew—Construct new Rifle Range.

Kingston—Extend gun shed, build washing platform, retaining wall, Tete

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du Pont Barrack incidentals; Tete du Pont Bks. lavatory accommodation; Centre Porches "A" Block; Tete du Pont Bks. provide gravel for Barrack Square.

Prescott—Rifle Range general repairs.

Cobourg—Rifle Range, renew fencing.

Kingston—G.O.C's Qrs., renew plumbing; Tete du Pont Bks., re-surface roof stables; Fort Henry, re-roof east side of lower Battery.

Military District No. 4

Pointe-aux-Trembles Rifle Range, general repairs.

St. John's—New roof covering for Riding School; Men's Cook house; skating Rink and Dressing Rooms; Military Hospital painting; Barrack Incidentals; Barracks, other services specified.

Montreal—Craig St. Drill Hall, provide accommodation for Regt. de Maisonneuve; 4th Field Co. Drill Hall improvements to lavatory accommodation; Q.R. Armoury of Canada, repairs to plaster ceilings and walls.

Military District No. 5

Citadel—Overhauling heating system, Officers' Quarters; overhauling and repairs to boilers, Ordnance Stores; paint roof, Drill Hall; Danger Bldg.—Re-wire in conduit; Cartridge Factory—Steel beams; Arsenal—Interior painting; Arsenal—Rebuild portion damaged by fire.

Military District No. 6

Lunenburg, N.S.—Rifle Range—general repairs.

Truro, N.S.—Armoury—Repair gravel roof.

Halifax—McNab's—Range warden qrs. extensive repairs.

Bedford Rifle Range—Provide new 600 yd. Firing Point.

Halifax—Repair King's Wharf North Pier; Engineer Yard, alterations; R. A. Park, external painting.

Military District No. 7

General repairs.

Military District No. 10

Winnipeg, Man.—Repairs owing to damage by storm; repairs subsequent to fire at Ft. Osborne Bks.; alterations and repairs to E.L. Signal apparatus; St. Charles Rifle Range—install new telephone system.

Military District No. 11

Prince Rupert, B.C.—Reconstruction of Rifle Range.

Esquimalt, B.C.—External painting Ordnance Depot.

Military District No. 12

Moose Jaw—New roof covering on Armoury.

Military District No. 13

General repairs.

Petawawa Camp

Repairs to railway ramps and platforms.

Royal Military College

Kingston—Renewal of gas plant, Educational Bldg.; reappropriation of Naval Gym. as Draughting Room.
 Fort Frederick—Lunette—reappropriation as General Staff Room.

Ottawa

Connaught Rifle Range—Maintenance.

Rockcliffe Rifle Range—Maintenance.

Target paper purchase to provide a uniform colour for the whole of Canada for Military Ranges.

(j) The following is a list of Military Properties disposed of during the year:—

St. Anns, Ont.—Drill Hall Site sold for \$120 under authority of Order in Council, November 24, 1922.

Kingston, Ont.—Fort Henry Reserve—part of Cartwright's Point sold to A. D. Cartwright et al for \$750 under authority of Order in Council October 20, 1922.

Lansdowne, Ont.—Drill Hall Site—sold to Municipality of Front of Leeds and Lansdowne for \$300 under authority of Order in Council July 24, 1922.

Tory Hill, Ont.—Drill Hall site—0.09 acres sold to Wm. Maughan for \$10 under authority of Order in Council October 20, 1922.

Quebec, P.Q.—Parcels of land on Canoterie and St. Valier Sts., sold to the City of Quebec for \$1,700 under authority of Order in Council, October 15, 1922.

Quebec, P.Q., Citadel—Small area of 1,035 square feet sold to Mr. Strang for \$1,500 under authority of Order in Council December 30, 1922.

Quebec, P.Q.—Parcel of land corner Glacis and D'Aiguillon Streets, transferred to Dept. of the Interior for sale to W. H. Reynar for \$50 under authority of Order in Council May 9, 1922.

Levis, P.Q.—Reserve—Small area sold to Town of Lauzon for street widening for \$80 under authority of Order in Council January 26, 1922. Grant from the Crown dated March 5, 1923.

Valcartier Camp, P.Q.—25 acres of lot No. 97 sold to Wm. Neil for \$1,525, under authority of Order in Council May 9, 1922.

Halifax, N.S.—Point Pleasant—Water lot and right-of-way for spur railway line transferred to the Dept. of Railways and Canals, by Order in Council dated November 24, 1922.

Liverpool, N.S.—Battery Point—Part transferred to Dept. of Marine and Fisheries by Order in Council dated October 16, 1922; remainder sold to Mrs. Wall for \$100. Grant dated January 4, 1923.

Lunenburg, N.S.—Jessons Point—Transferred to Dept. of Marine and Fisheries by Order in Council dated September 7, 1922.

Windsor, N.S.—Fort Edward—Part (20.6 acres) North of Drill Hall transferred to Dept. of Interior by Order in Council dated April 12, 1922.

Fredericton, N.B.—Park Barracks—Transferred to the Dept. of the Interior by Order in Council dated January 5, 1923, for sale.

Fredericton, N.B.—Queen St. Barracks—Transferred (with the exception of Drill Hall site and parade ground) to the Dept. of the Interior, for sale by Order in Council January 5, 1923.

St. John, N.B.—Red Head Battery—Transferred to Dept. of Marine and Fisheries by Order in Council dated November 20, 1922.

St. John, N.B.—Fort Dufferin—Transferred to the Dept. of Marine and Fisheries by Order in Council dated November 20, 1922.

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Vancouver Is., B.C.—Bentick Is.—Transferred to the Dept. of Health by Order in Council dated December 18, 1922.

Elbow River, Alta.—Drill Hall Site—Retransferred to the donor, E. M. May, under authority of Order in Council June 29, 1922.

The following is a list of Military Properties acquired during the year:—
 Chilcotin, B.C.—Training Area—100,537 acres acquired from the Province of British Columbia, as part of transfer to be made in exchange for Point Grey Reserve, dated March 8, 1923.

REPORT OF THE DIRECTOR OF PAY SERVICES

The work in connection with outstanding matters arising from the war was still further reduced, although the number of individual claims for adjustments of pay and allowances, etc., was greater than was anticipated, due partly no doubt to the activity of various soldiers' organizations through which many claims were submitted. It will be of interest to note that the total paid out in the form of adjustments of pay and allowances, etc., to ex-members of the Canadian Expeditionary Force and their dependents was in excess of the total for the previous year, being \$422,677.16 as compared with \$385,322.40 for the fiscal year ending March 31, 1922.

The above figure hardly serves to convey an idea of the work involved in the investigation of the belated claims which are still being received, as nearly every claim necessitates an exhaustive investigation and careful scrutiny of numerous files and documents.

A large proportion of these claims are found to be unwarranted and have to be disallowed, but no claim is disallowed without careful consideration of all the circumstances in connection therewith.

Matters of this kind are dealt with by the Assistant Director of Pay Services (Demobilization) with a small trained staff who are familiar with the regulations which were in force during the war.

The Staff of that Section, which during the fiscal year ending March 31st, 1922, was reduced from 278 to 58, was still further reduced during the past year to 19. It is hoped that the work arising as a result of the war will materially decrease during the coming year, so as to permit further reduction in personnel.

The report of the Assistant Director of Pay Services (Demobilization) is included herein.

PERMANENT AND NON-PERMANENT ACTIVE MILITIA

The Pay Services of the Permanent and Non-Permanent Active Militia are carried out by small detachments of the Royal Canadian Army Pay Corps, stationed at the Headquarters of the several Military Districts.

As mentioned in the last report, the personnel of the Royal Canadian Army Pay Corps, in addition to paying the Troops in the various Districts, makes all disbursements and keeps accounts in connection with supplies, transport, maintenance, repairs, construction, etc., in the Districts, both for the Permanent and Non-Permanent Active Militia.

During the year under review, the work of mustering and paying the Troops training at Camps of Instruction and at Local Headquarters, and the issue of Annual Allowances and other financial matters relating to Units of the Non-Permanent Active Militia, were carried out under the supervision of the District Paymasters in a satisfactory manner.

Complaints from various Military Districts indicated that owing to the higher prices generally prevailing, and for various other reasons, the rates of allowances for the care of Arms, etc., authorized for the Non-Permanent Active Militia were inadequate, and the question was fully considered by a Committee appointed for that purpose. Owing however to the shortage of funds, it was not possible to put forward recommendations covering the various increases

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which were suggested by the Committee, but it is hoped that it will be possible at a later date to make some provision to meet the increased expenses of Non-Permanent Units.

At the end of the fiscal year, the recommendation which was embodied in the last Annual Report regarding the adoption of the pre-war system of Clothing Allowance for W.O.'s, N.C.O.'s and men of the Permanent Force was being considered, and it is probable that during the fiscal year 1923-24, similar arrangements will be brought into effect.

Following the formation of the Department of National Defence, a Board was appointed with the Director of Pay Services as President, to consider the question of suitable Pay and Allowance Regulations for the Royal Canadian Air Force. For various reasons it has not been possible to submit the proposed Regulations for approval before the end of the fiscal year, but it is anticipated that when revised Regulations are brought into effect, the issue of pay and allowances to Air Force personnel will be carried out by the Detachments of the Royal Canadian Army Pay Corps, which arrangement will result in a reduction of expenditure in connection with the Pay Services of the Department of National Defence.

The members of the staff have carried out their duties during the year in an efficient manner, and no complaints have been received at any time either from the Permanent or Non-Permanent Active Militia regarding the manner in which the administration of the Pay Services has been carried out in the different Districts.

To meet the requirements of the Service, it will be necessary to arrange for the transfer of two or three District Paymasters early in the coming year, and it is also hoped that it will be possible at a later date to arrange an interchange of personnel between the Stores' Audit Section and the Districts, in order that the Pay Staff may be trained in all Branches of the work.

The undermentioned financial statements, comprising Appendix "B", cover the fiscal year ending March 31st, 1923, and show the expenditure in each District in connection with the Permanent and Non-Permanent Active Militia:—

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.

Under the jurisdiction of this Directorate are the Stores Audit Division and the Paymaster, National Defence Headquarters. Reports upon the work of these sections of the Directorate follow:—

Stores Audit Division

The undermentioned ledger and stock accounts, accounting for stores, clothing and necessaries for use of the Department of National Defence (Militia Service), have been audited during the period under review:—

Ordnance Depots.
 Engineer Stores.
 Armament Stores.
 Barrack Stores.
 Mechanical Transport Stores.
 Water Transport Stores.
 Medical Stores.
 Veterinary Stores.
 Artillery Equipment.
 Clothing and Equipment Accounts, Permanent Units.
 Clothing and Equipment Accounts, Non-Permanent Units.
 Stores, Clothing and Equipment Accounts, Royal Military College.
 Ammunition and Small Arms Accounts, Rifle Associations.
 Equipment and Ammunition Accounts, Cadet Corps.

These accounts are a record of stock on hand, and of all transactions in connection with receipt and issue of stores, clothing and necessaries. Clothing Accounts of Permanent Force units are audited monthly, all other accounts annually.

Number of Accounts audited during the period under review—3,484.

Values of articles recovered during the fiscal year, as result of stores audit observations on accounts, \$19,968.30.

A revised system of accounting for material issued on payment by the Department to Contractors for manufacture of articles of Clothing, was introduced during the year. The ledger account recording transactions between the Department and Contractors is kept in this Division, and payments by Contractors checked up.

Paymaster, Militia Headquarters

The Paymaster, Militia Headquarters, for the year under review has been responsible for disbursements on the following accounts:—

- (a) Payment of all pay and allowances for military personnel employed at Militia Headquarters.
- (b) Payments in liquidation of the estates of deceased Officers, Warrant Officers and Men.
- (c) Disbursements in connection with the Petawawa Training Camp.

During the period April 1, 1922, to March 31, 1923, the Paymaster, Militia Headquarters, issued 10,329 cheques, amounting to \$1,023,358.43, on the above accounts.

CANADIAN EXPEDITIONARY FORCE

This Section is designated as that of Assistant Director of Pay Services (Demobilization). The work for the past year ending March 31, 1923, has not varied greatly from that of the previous year, and may be summarized as follows:—

- (1) War Service Gratuity.
- (2) Pay and Allowances, including Separation Allowance.
- (3) War Loan and Refund of Transportation.
- (4) Redemption of Sterling exchange at par.
- (5) Overseas and Canadian Voucher Library.
- (6) Accounting.

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War Service Gratuity

The work of this Section is divided into three parts, namely:—

(a) War Service Gratuity to ex-members of the C.E.F., and their dependents.

Delayed applications, also claims for additional amounts on account of service not previously substantiated, as well as claims for dependents where officers or soldiers did not apply on their behalf, are still being received.

A large number of these claims are not admissible under the regulations. However, during the past year this Branch has paid 1,064 claims, total expenditure—\$184,466.82.

(b) Gratuity to dependents of members of the C.E.F. who were killed or died in the service, and to dependents of Canadians who were killed or died during service with His Majesty's Forces.

Practically all claims in this category have now been paid, the outstanding claims being those for which no present address is available. There were 96 claims paid in the past year, expenditure—\$11,419.41.

(c) War Service Gratuity to ex-members of His Majesty's Forces (and their dependents) who were domiciled in Canada prior to the War, and who, after discharge from such Force, became resident and domiciled in Canada.

These claims were dealt with under the provisions of Order-in-Council, P.C. 1372 of the 29th June, 1922, which extended the provisions of Order-in-Council, P.C. 2389 of December, 1919, to the 31st March, 1923.

Under this heading 372 claims were paid, expenditure—\$94,371.24.

Adjustment of Pay and Allowances, and Separation Allowance

Claims and enquiries in connection with Pay and Allowances, Separation Allowance, Assigned Pay, Working Pay, etc., of Other Ranks, ex-members of the C.E.F., during any period of their service, are dealt with and adjustments authorized if in order.

During the past year 1,724 accounts were investigated in connection with unclaimed credit balances. After making various enquiries regarding address, etc., 392 claims were paid, the balance (1,332) were audited and are now held pending receipt of correct address. The total amount of unclaimed credit balances amounts to \$326,852.38.

During the period under report, claims for Separation Allowance were paid with a total expenditure of \$82,032.46.

Adjustments of Pay and Allowances, including Working Pay, etc., totalled \$50,387.23.

War Loan and Refund of Transportation

(a) This subsection deals with any enquiries relating to Canadian Victory Loan, or British War Loan, purchased by personnel of the Canadian Expeditionary Force.

(b) The various Orders-in-Council dealing with refund of transportation to dependents were rescinded by Order-in-Council 4385 of the 15th November, 1921. Claims are still being received, and after investigation are passed to the Chief Accountant of the Department who prepares special Orders-in-Council in each case. 45 cases were dealt with during the past year.

Sterling Exchange

The regulations permitting the redemption of Sterling at par, and payment of claims for difference in exchange on funds brought back to Canada which represented earned Pay and Allowances, were continued until June 30th, 1922,

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During the fiscal year ending March 31st, 1923, approximately 1,500 letters were despatched by this Subsection. Payments made in respect of claims, etc., exceeded \$11,000.00, in connection with which it was necessary to examine some 4,000 files.

The Staff employed on this work has now been reduced to one specially qualified Civil Servant, who is thoroughly familiar with the regulations which were in force during the War.

Overseas Military Forces of Canada

Owing to a final settlement having been arranged between the War Office and the Overseas Ministry up to May 31st, 1920, the work of winding up the financial affairs of the Overseas Military Forces of Canada, which would otherwise have been exceedingly heavy, has not been very large, but belated claims from individuals, contractors, and other Departments of the Imperial Government, relating to the operation of the Forces in England, France and other theatres continue to be received, and are dealt with by the special Committee appointed to handle questions arising in connection with administration Overseas, in accordance with the provisions of Orders in Council P.C. 1705 of 1920 and P.C. 4544 of 1921.

During the year under review the accounts paid amounted to only some \$1,500.00, but at the end of the fiscal year a number of claims were under consideration.

The collections of outstanding accounts against the Imperial Government Departments and individuals in England amounted to \$76,298.07. This sum covers mainly collections under the reciprocal arrangements between the Overseas Ministry and the Air Ministry.

During the year, action was taken through the High Commissioner, to obtain particulars from Banks in England and France of any balances standing at the credit of semi-official accounts of Units of the O.M.F.C., regimental funds, etc. These returns are now being received and after necessary investigation has been made to establish the ownership of such funds, action will then be taken with a view to disposal accordingly.

Regimental and Canteen Funds

As explained in previous reports, the Regimental Funds of Overseas Units having no territorial affiliation in Canada, such as Reserve Units, Hospitals, etc., were transferred to the custody of the Finance Department, to be held with the Canadian share of the profits arising from the Expeditionary Force Canteens in France and the Army Canteens in Great Britain.

Under the terms of Order in Council P.C. 3144 of 1920, a number of accounts were paid as a charge against the regimental funds of the Units concerned.

These funds are still being held by the Finance Department pending final decision as to disposal, which matter will no doubt be reported upon in due course by the Royal Commission at present considering questions relating to soldiers' pensions, insurance and re-establishment, in accordance with the provisions of Order in Council P.C. 1525 of the 22nd July, 1922.

During the month of March the balance of the Canadian share of profits arising from the operation of Canteens Overseas, amounting to £99,748.14.5, was paid by the War Office to the High Commissioner, and has been credited in the special account carried in the Finance Department referred to above.

REPORT OF THE CHIEF ACCOUNTANT

While the amalgamation of the Militia, Naval and Air Services became effective January 1st, 1923, it was not practicable, owing to the different accounting systems, to merge the Accounts Branches until after the close of the fiscal year 1922-23. The remarks and statements of expenditure herewith submitted, therefore, relate to Militia Services only.

On the 31st March, 1922, the Demobilization Appropriation was discontinued, being superseded by "Adjustment of War Claims" Vote, to which all expenditure due to war services has since been charged.

During the year 1922-23, the expenditure charged to Adjustment of War Claims was \$4,454,181. This is \$3,462,178, or about 44 per cent less than the previous year. The expenditure from this Vote included payments aggregating approximately \$2,750,000 to the British Shipping Liquidation for ocean transport of troops returning to Canada; and to the War Office for medals; in addition, there were paid numerous outstanding claims for smaller amounts, the principal items being for adjustment of pay and allowances, separation allowance and war service gratuity.

The expenditure for Militia Services for 1922-23 was lower than for the previous year, due mainly to a reduction in the appropriations for Annual Drill, which curtailed the training, and for the Permanent Force, necessitating a reduction in the strength of the Force. In the comparison of figures shown below, Civil Government is not shown in either case, it being shown in Statement No. 3, in Appendix "A".

Following is a comparative table of total expenditure and revenue for the years 1921-22 and 1922-23:—

EXPENDITURE

	Militia Votes	Demobiliza- tion and Adjustment of War Claims	Total
	\$	\$	\$
1921-22.....	11,016,939	8,575,896	19,592,835
1922-23.....	9,797,408	4,832,623	14,630,031
Decrease.....	1,219,531	3,743,273	4,962,804

CREDITS—REFUNDS AND REVENUE

	Revenue	Refunds, Militia Votes	Refunds, Demobiliza- tion and Adjustment of War Claims	Total
	\$	\$	\$	\$
1921-22.....	320,738 54	264,425 91	2,657,838 97	3,243,003 42
1922-23.....	466,714 44	293,045 49	1,281,335 48	2,041,095 41
Increase.....	145,975 90	28,619 58		
Decrease.....			1,376,503 49	1,201,908 01

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

- (1) Appropriation Accounts Militia Votes 1922-23.
- (2) Militia Revenue 1922-23.

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- (3) Comparative Statement of Expenditure for ten years, 1913-14 to 1922-23.
- (4) Expenditure on account of Adjustment of War Claims 1922-23.
- (5) Expenditure on account of War, Demobilization and Adjustment of War Claims Appropriations, August, 1914, to March 31st, 1923.

Transport and Freight Claims

During the fiscal year, a greater number of transport accounts were received than in the previous year, though the amount involved was not so large. A considerable reduction in the number of unpaid railway accounts has been made; the amount outstanding March 31st, 1923, being \$93,028.28, including one account for \$87,267.26, which is still under investigation.

Transport accounts, in connection with war services, that were paid during the year amount to \$2,676,754.96. In addition to the railway accounts under investigation, there are still outstanding interest charges to be settled with the British Shipping Liquidation, as well as some claims from Steamship Companies.

Settlement was effected, during the year, of:—

15 claims for loss and damage to shipments..	\$ 1,130 66
70 applications for refund of unused portion of tickets..	25,869 50

Recoverable Accounts

As in previous years, recoveries of moneys expended on behalf of British and Foreign Governments and other Government Departments, were effected during the year under review. Audit observations are still being received on accounts previously rendered, giving rise to considerable research and correspondence.

This Section also deals with the accounting in connection with expenditure for Canadian Battlefields Memorials, Imperial War Graves Commission (Canadian Agency), and Imperial proportion of Canadian pensions, in addition to many other miscellaneous recoverable accounts.

Accounts for interest on outstanding amounts, aggregating \$902,395.36, were rendered the Imperial Government during the year, of which sum, \$478,283.00 has already been remitted to Canada.

Recoveries effected in the fiscal year 1922-23, exclusive of interest charges, were:—

British and Foreign Governments—	
Recovered by cash or through Reciprocal Account..	\$650,723 59
Other Government Departments—	
Recovered by cash or transfer warrants through Finance Department..	311,564 18

Surplus Stores

During the fiscal year 1922-23, the sum of \$122,542 was collected for Surplus War Stores sold and the amount placed to the credit of the Receiver General.

There was a considerable decrease in the volume of this work during the year.

Cost Accounting

Some progress has been made in Cost Accounting and Statistical work during the year. In the reorganized establishment of the Branch, provision is made for a Cost and Statistical Division. As amalgamation did not become effective until 1st of April, 1923, the main progress will, therefore, be reflected in next year's report. Arrangements were made before the close of the year under report, to analyze the expenditure for annual training of the Permanent and Non-Permanent Active Militia for the season of 1923.

REPORT OF THE ASSISTANT DEPUTY MINISTER

Submitted herewith are reports relative to (1) Civilian Employees, (2) Printing, Stationery and Contingencies, and (3) Correspondence Registry Office.

(1) *Civilian Employees*

On the formation of the Department of National Defence on January 1st, 1923, it became necessary to review the civilian staffs of the three amalgamating Departments (Militia and Defence, Naval Service and Air Board) in order to decide upon the proper disposal of the employees of these Departments, in the interests of efficiency and economy. It was anticipated that as a result of the amalgamation, certain branches, which were common to the three Departments, such as Accounts, Contracts, and Correspondence Registry, could be combined, and that the work carried on by these branches could thereby be performed with a reduced personnel.

The organization of the new Department, which was carried out by the Civil Service Commission, was necessarily somewhat tentative and was still too recent at the end of the fiscal year to allow of any definite statement being made as to the exact measure of economy that would result eventually from the amalgamation. As experience is gained in the working of the new organization, it may be found necessary to amend the civilian establishment provided for certain branches; but it is hoped that, before the end of the year, a final and complete establishment can be prepared, based upon the least number of employees necessary for the efficient performance of the work of the Department.

The statement given below shows the number of civilian employees in the Department of Militia and Defence (Permanent and Temporary), and the amount paid in salaries, on April 1st, 1922, and on March 31st, 1923.

	Employees		Total Amount paid in Salaries	
	April 1, 1922	March 31, 1923	April 1, 1922	March 31, 1923
			\$ cts.	\$ cts.
Permanent.....	375	331	47,308 36	43,298 35
Temporary.....	676	217	49,622 62	19,846 52
Totals.....	1,051	548	96,930 98	63,144 87

Included in the number of temporary employees in the Department on March 31st, 1923, there were about 70 who were, on that date, under notice that their services would be dispensed with on April 1, 1923, representing a further reduction in the amount paid in salaries of approximately \$7,000.00.

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(2) *Printing, Stationery and Contingencies*

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

	1921-22	1922-23	Increase or Decrease
Printing requisitions issued.....	593	530	63-
Stationery requisitions issued.....	1,513	1,607	94+
Proceeds of sales of military books.....	\$ 775 53	\$ 1,595 14	\$ 819 61+
Expenditure for printing.....	92,613 15	37,098 17	55,514 98-
Expenditure for stationery.....	76,250 23	39,183 21	37,067 02-
Express and freight.....	10,743 47	4,795 40	5,948 07-

+ Increase. - Decrease.

(3) *Correspondence Registry*

Statistical report on the work of the Central Correspondence Registry for the fiscal year ending March 31, 1923:—

	1921-22	1922-23	Decrease
Files charged-out.....	380,611	275,080	105,531
Incoming files recorded or passed.....	596,734	303,475	293,259
Files transferred to Daly building.....	450,461	23,742	426,719
Loose papers received.....	326,538	171,975	154,563
Files created.....	50,164	12,249	37,915
S.A.A.P. combined.....		5,528	(Increase)
Total files handled.....	1,804,508	792,049	

STAFF

April 1, 1921.....	115	April 1, 1922.....	46
March 31, 1922.....	86	March 31, 1923.....	37

During this period the Air Board records were amalgamated with those of the Department of National Defence.

REPORT OF THE DIRECTOR OF CONTRACTS

The Contracts Branch is charged with the carrying out of the following duties:—

- (a) The making of contracts for the performance of Services as distinguished from purchases.
- (b) The purchase of all supplies required by the Canadian Militia, Naval and Air Services.
- (c) The inspection of the supplies purchased direct through the branch.

The services for which contracts are made include electric lighting; snow cleaning; water supply; repairing of motor cars, trucks, gun carriages, limbers, and other military vehicles, of aeroplanes, steamers, lighters and motor boats; laundry washing; dry cleaning; horseshoeing; cartage; conservancy; scavenging; cleaning stoves, pipes and chimneys; funeral services, etc.

The supplies purchased for the Military, Naval and Air Forces comprise uniform and other clothing for all seasons of the year; barrack and office furniture; field equipment including tents and various kinds of implements; field guns, gun carriages, heavy ammunition, rangefinding instruments; automobiles, trucks and other military vehicles; harness and saddlery; signalling equipment; scientific and educational apparatus; lumber; ironmongery of very many kinds; hemp and steel wire rope; anchors and chains; paints, varnishes and oils; electrical equipment, including telephone, telegraph and wireless apparatus of all kinds; armament and torpedo stores; aeroplanes and seaplanes, and other flying equipment; medical, surgical, dental and veterinary apparatus and other supplies; laboratory equipment; gymnasias equipment; provisions; forage; coal and wood, and many thousands of other supplies of different kinds.

The amalgamation of the Militia, Naval and Air Services has been reflected in the Contracts Branch to a greater degree, perhaps, than in any other by reason of the variety of the supplies demanded. The volume of work was greatly increased, but in spite of this fact, the many demands made on the branch were successfully met. Contracts for supplies and services, including local purchases, to the value of approximately \$2,498,000 were made during the year. The value of each of these purchases varied from 50 cents to \$149,680.

In making these contracts the same procedure as has obtained for many years was carefully followed. Competitive tenders were invited, thus affording the trade every opportunity to secure the business, and at the same time enabled the Department to obtain the supplies required at the best possible advantage.

It is desired here especially to invite attention to the fact that the rule has been invariably followed, in every case where at all possible, of purchasing supplies "Made-in-Canada" out of Canadian material. When Canadian made goods could not be procured the preference was given to goods of British manufacture.

Practically all supplies purchased are inspected by the Contracts Branch Inspection Staff before they are taken into stock and issued. In their work the inspectors are guided in nearly every case by sealed patterns, specifications and drawings. In occasional instances samples submitted by tenderers and approved by the Requisitioning Officer govern the inspection. Such supplies as are not found in conformity with the above conditions are rejected and returned to the contractors.

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The inspection of provisions, fuel, forage, and those supplies which are purchased for delivery in the different Military Districts, is carried out under the direction of the Officer Commanding the District.

In August, 1922, the Purchasing Section of the Air Service was amalgamated with the Militia Contracts Branch, and in January following, the Purchasing Section of the Naval Service was also transferred to this branch. Since then the co-ordination of the work previously done in the three different purchasing sections has been progressing with the object of securing a satisfactory unified system.

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APPENDIX A

The following are statements for the fiscal year showing:—

1. Appropriation Accounts 1922-23.
2. Militia revenue.
3. Comparative statements of expenditure for ten years, 1913-14 to 1922-23.
4. Expenditure on Account of Adjustment of War Claims, 1922-23.
5. Expenditure on Account of War, Demobilization, and adjustment of War Claims Appropriations, August, 1914, to March 31, 1923.

STATEMENT No. 1.—Appropriation Accounts, 1922-23.

Appropriation	Amount of Grant		Expenditure		Grant unused		Grant exceeded		Remarks
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
Allowances, Active Militia.....	120,000	00	98,507	04	21,492	96			
Annual Drill.....	1,000,000	00	960,529	29	39,470	71			The Command Pay and Drill Instruction Allowance under this Vote is based on the number of men trained, and as the amount originally proposed for Annual Drill was cut down by \$500,000, the training was considerably curtailed.
Cadet Services.....	350,000	00	336,933	41	13,066	59			
Clothing and necessaries.....	340,400	00	337,056	22	3,343	78			
Contingencies.....	40,000	00	37,609	10	2,390	90			
Customs Dues.....	25,000	00	24,834	16	165	84			
Departmental Library.....	2,000	00	888	12	1,111	88			*Books in connection with the war, for which an additional sum of \$1,000 was voted, have not yet been purchased.
Dominion Arsenal, Lindsay.....	25,000	00	20,669	04	4,330	36			
Dominion Arsenal, Quebec.....	375,000	00	374,457	96	542	04			
Engineer Services and Works.....	560,000	00	555,194	82	4,805	18			
Grants to Associations and Bands.....	100,000	00	91,883	00	8,117	00			
Maintenance of Military Property.....	235,000	00	233,431	21	1,568	79			
Ordnance Arms, Lands, etc.....	66,000	00	65,999	44	1,811	97			
Pay of Staff.....	255,000	00	253,188	03	74,894	75			
Permanent Force.....	5,500,000	00	5,425,105	25					
Printing and Stationery.....	85,000	00	62,655	15	22,344	85			
Royal Military College.....	345,000	00	315,957	36	29,042	64			For economic reasons, several of the classes estimated for were not held, and the pay and allowances were reduced.
Salaries and wages.....	225,000	00	226,565	39			1,565	39	
Schools of Instruction.....	90,000	00	67,628	25	22,371	75			This Vote was to cover incidental expenditure which might be incurred in connection with existing areas. It has been reduced to \$5,000 for 1923-24.
Topographic Survey.....	45,000	00	42,330	07	2,669	93			
Training areas.....	15,000	00	2,133	89	12,866	11			

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Transport and freight.....	200,000 00	168,247 14	31,752 86
Warlike stores.....	100,000 00	94,022 03	5,977 97
	10,098,400 00	9,795,825 97	304,139 42	1,565 39
<i>Special Votes—</i>				
Imperial War Graves Commission (Canada's proportion), Vote No. 342.....	669,410 00	378,441 65	290,968 35	.....
Civil Pensions, Vote No. 484.....	1,115 42	1,115 42	.....	.....
Gratuity to the widow of the late H. N. P. Chesley, Vote No. 485.....	466 67	466 67	.....	.....
Total Militia Votes.....	10,769,392 09	10,175,849 71	595,107 77	1,565 39
Adjustment of War Claims.....	7,380,000 00	4,494,181 40	2,825,818 60	.....
Total.....	18,149,392 09	14,630,031 11	3,520,926 37	1,565 39

Some large amounts which could not be adjusted during the year have been reverted for 1923-24.

	\$	cts.
<i>Paid by Statute—</i>		
Miscellaneous gratuities, Civil Service Act, 1918.....	1,761	16
Retirement Act, 1920.....	10,279	85
Aid to Civil Power.....	61,429	87
	<u>73,470</u>	<u>38</u>

Properties sold	Balance of proceeds of sale brought forward from 1921-22	Expenditure, 1922-23	Balance of proceeds of sale to be carried forward to 1923-24
	\$ cts.	\$ cts.	\$ cts.
Barracks site, Toronto.....	1,999 99	77 56	1,922 43
St. Helen's Island, Montreal.....	19,783 10	.....	19,783 10
Fort Osborne Barracks site, Winnipeg.....	62,947 27	.....	62,947 27
	84,730 36	77 56	84,652 80

STATEMENT No. 2.—Revenue 1922-1923

Sales of ammunition.....	\$ 2,305 87
Sales of stores and clothing (not including surplus war stores).....	32,807 75
Sales of books and maps.....	2,017 45
Sales of cast horses.....	2,402 50
Sales of medals and ribbons (lost and replaced).....	12 69
Sales of military property, condemned stores and scrap, etc.....	109,959 68
Rent of military property.....	19,073 86
Discharges by purchase.....	6,267 00
Receipts for barracks damages.....	290 82
Insurance <i>re</i> Haileybury drill hall.....	33,500 00
Refunds for previous years' expenditure.....	73,941 89
Interest on deposit account, B/M London.....	431 90
	<u>\$283,011 41</u>
Pensions 1901 Act deductions.....	121,243 53
Royal Military College Cadet fees and supplies.....	61,999 28
	<u>\$466,254 22</u>
Premium discount and exchange.....	268 50
Conscience money.....	4 40
Fines and forfeitures.....	100 00
Railway subsidies.....	87 32
	<u>\$466,714 44</u>

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STATEMENT No. 3.—Comparative Statement of Expenditure and Revenue for the Ten Years 1913-14 to 1922-23.

	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Allowances, Active Militia.....	101,904	66,513	68,648	45,573	70,794	51,283	91,214	75,418	119,362	98,507
Annual Drill.....	1,830,034	1,875,944	26,004	68,780	2,212	19,788	34,059	481,027	1,159,712	960,529
Cadet Services.....	332,207	332,679	84,972	80,311	90,771	68,770	74,414	230,288	409,348	336,933
Clothing and Necessaries.....	699,572	510,810	.....	39,191	.....	.....	.....	31,411	264,339	337,056
Contingencies, including Guards of Honour, Escort and Salutes.....	49,957	36,557	31,670	23,214	16,344	5,338	8,762	38,461	38,791	37,609
Customs Dues.....	47,630	115,791	26,004	68,780	2,212	19,788	34,059	481,027	1,159,712	960,529
Departmental Library.....	1,055	1,113	985	641	615	1,043	974	846	1,390	888
Dominion Arsenals.....	358,315	265,262	299,678	29,924	364,529	304,144	319,486	637,423	632,608	395,128
Engineer Services.....	1,452,729	1,111,196	690,755	395,895	10,258	2,549	27,328	575,518	628,785	555,195
Grants to Associations and Bands.....	79,506	73,005	47,878	7,981	173,344	101,352	120,962	64,536	85,018	91,883
Maintenance of Military Properties.....	107,214	209,231	175,053	164,166	18,152	18,010	18,010	221,047	199,990	233,431
Pay of Inspector General and Military Members of Militia Council (Statutory).....	21,600	15,161	18,450	18,290	93,998	103,154	127,844	292,831	254,405	253,188
Pay of Headquarters Staff.....	74,002	72,050	74,956	84,766	112,397	113,693	161,969	5,705,736	5,882,938	5,425,105
Pay of Division and District Staffs.....	123,772	107,410	109,241	123,536	2,297,228	1,947,304	3,088,691	75,206	100,480	62,655
Permanent Force Pay, Provisions and Supplies.....	2,198,453	2,114,493	2,116,245	2,396,133	69,871	61,667	52,391	321,309	351,969	315,957
Printing and Stationery.....	72,209	69,880	70,000	70,000	162,293	201,885	219,160	291,741	225,677	226,565
Royal Military College.....	149,039	153,987	135,685	147,576	232,913	210,066	197,459	21,958	112,869	67,628
Salaries and Wages of Civil Employees.....	197,823	243,936	232,797	205,801	7,899	31,082	40,522	45,125	39,956	42,330
Schools of Instruction.....	97,847	164,969	178,898	81,384	41,306	16,698	24,854	315,443	199,815	168,247
Topographical Survey.....	39,059	35,038	25,440	31,274	41,306	16,698	24,854	361,303	199,376	94,022
Transport and Freight.....	199,247	208,774	60,567	43,923	68,838	4,643	5,041	10,612	2,360	1,334
Warlike Stores.....	703,375	496,867	233,085	15,753	22,670	191,373	19,057	172,001	3,029	1,582
Training Areas.....	6,508	294,592	500	224,623	.....	.....	.....	.....	.....	.....
Miscellaneous Small Votes.....	4,300	15,190	500	57,504	6,058	9,752	1,278	69,597	74,987	66,000
Ordnance, Ammunition, Tents, Wagons, and Equipment, generally, excepting Clothing, Saddlery and Harness	967,804	593,167	4,084	57,504	6,058	9,752	1,278	69,597	74,987	66,000
Saddlery and Harness.....	103,732	146,066	.....	.....	.....	.....	.....	.....	.....	.....
Clothing—Reserve Stock and outfitting new suits.....	217,419	219,077	.....	.....	.....	.....	.....	.....	.....	.....
Ross Rifles, spare parts, bayonets, scabbards, arm chests and inspection.....	640,613	478,543	.....	.....	.....	.....	.....	.....	.....	.....
Lands and construction of new Rifle Ranges.....	51,237	29,216	.....	.....	.....	.....	.....	.....	.....	.....
Total Ordnance Arms, Equipment, Lands, etc.	1,980,805	1,466,069	4,084	57,504	6,058	9,752	1,278	69,597	74,987	66,000
Consolidated Revenue, Workmen's Compensation Act.....	.....	.....	.....	.....	.....	1,148	1,411	.....	.....	.....
Total Militia Expenditure.....	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	9,797,406

STATEMENT No. 3.—Comparative Statement of Expenditure and Revenue for the Ten Years 1913-14 to 1922-23.—Concluded

	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
War and Demobilization Expenditure and Adjustment of War Claims.....		53,176,614	160,433,416	298,291,031	316,669,785	377,120,138	323,360,987	16,229,764	7,916,360	4,273,445
Canadian Battlefields Memorials.....							7,797	164,756	137,421	180,736
Imperial War Graves Commission.....								378,966	522,115	378,442
Aid to Civil Power (Statutory and recoverable from Municipalities).....	187,857	68,800							593	61,430
Toronto Barracks, Special Account.....	45	87,768	25					144		78
Winnipeg Barracks, Special Account.....		217								
Montreal Barrack Site.....	221,849	19,722								
Transferred from Public Works Department.....										
Civil Government Salaries.....	157,137	168,545	172,534	173,798	183,448	189,578	202,459	212,732	551,991	540,757
Civil Government Contingencies.....	27,997	20,216	28,351	19,488	3,199	18,255	18,996	19,837	25,968	15,991
Total Civil Government.....	185,134	188,761	200,885	193,286	186,647	207,833	221,455	232,569	577,959	556,748
Revenue Received—										
Militia.....	36,641	64,831	192,300	90,164	18,228	35,955				
Casual.....	1,790	1,625	41,318	11,949	2,072	3,795	87,867	86,915	141,012	283,372
Royal Military College.....	36,817	32,047	35,142	41,646	39,177	54,428	53,599	70,107	67,315	61,999
Pension Act, 1901.....	30,714	27,282	23,513	25,495	26,877	23,841	47,979	120,387	112,412	121,244
Fines and Forfeitures.....	30,714						5,375			100
Total Revenue.....	105,962	125,755	292,273	169,254	86,354	118,019	194,820	277,309	320,739	466,715

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STATEMENT No. 4.—Adjustment of War Claims—Statement of Expenditure for the Year.

Particulars	Amount	
	\$	cts.
Stores. (Furniture, bedding, utensils, etc., and repairs to equipment received from Overseas).....	102,142	19
Total for equipment.....	102,142	19
Pay and Allowances (including subsistence, rations and Assigned Pay).....	124,349	47
Separation allowance.....	91,945	55
War service gratuity.....	289,360	17
Engineer services and works.....	10,550	63
Medical and dental services.....	5,290	03
Travelling and transport (ocean).....	2,493,830	77
Travelling and transport (land).....	182,924	19
Pay of civil employees.....	376,114	25
Rent, water, Fuel and light.....	17,771	83
Telegrams, telephones (including rentals), cablegrams and postage.....	34,640	24
Printing and stationery.....	8,088	04
Funeral expenses.....	360	85
Laundry, Manitoba military hospital.....	2,499	02
Conservancy and contingencies.....	3,382	99
Grants to N.P. Active Militia on re-organization.....	4,095	00
War trophies.....	855	93
Compensation for damages to property, loss of kit, etc.....	11,499	17
Advertising.....	345	70
War medals.....	475,325	06
Soldiers' dependents—transportation.....	2,562	06
Canadian war graves.....	16,767	83
Difference in exchange and redemption of British money.....	10,198	18
Recoverable accounts.....	8,545	86
Total miscellaneous services.....	4,171,302	82
Canadian Battlefields memorials.....	180,736	39
Total for year.....	4,454,181	40
Expended prior to 1st April, 1922, for war services.....	1,553,198,094	60
Total.....	1,557,652,276	00

STATEMENT No. 5.—Expenditure under War and Demobilization Appropriations and Adjustment of War Claims, August, 1914, to 31st March, 1923

April, 1922.....	\$ 115,145	68
May, 1922.....	164,854	82
June, 1922.....	155,349	79
July, 1922.....	172,005	07
August, 1922 ¹	413,128	34
September, 1922 ²	326,291	01
October, 1922.....	94,859	12
November, 1922.....	81,011	76
December, 1922.....	87,439	76
January, 1923.....	78,398	08
February, 1923 ³	2,426,357	22
March, 1923.....	339,340	75
Total, 1st April, 1922, to 31st March, 1923.....	4,454,181	40
Total August, 1914, to March, 1922.....	1,553,198,094	60
	\$1,557,652,276	00

¹ The expenditure for this month included an adjustment amounting to \$235,181.14 with the Department of Marine and Fisheries, in connection with the hire of Canadian registered vessels requisitioned by the Imperial Government, the amount being deducted from the total sum due by the Department of Militia and Defence to the Shipping Liquidation, Board of Trade, Imperial Government, and credited to the Marine and Fisheries Department.

² The expenditure for this month includes a payment of \$214,809.22 to the Imperial Government for Medals and Stars supplied.

³ The expenditure for this month included a payment of \$2,039,868.49 to the Shipping Liquidation, Board of Trade, Imperial Government, for transportation of Canadian troops during the war and on demobilization, and an amount of \$260,003.02 paid to the Imperial Government for medals and stars supplied.

APPENDIX B.

The following are statements for the fiscal year 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, non-commissioned officers and men of the Permanent Force.
6. Statement of expenditure on account of Pay and Allowances of non-commissioned officers and men, of the Permanent Force with details of expenditure by stations.

STATEMENT No. 1.—Allowances paid to Active Militia in the various Districts.

District	Command Pay and Drill Instruction	Care of Arms	Postage and Stationery	Signallers' Gratuities, Bounties, Musketry Prizes and Miscellaneous	Refunds to Receiver General on account of deficiencies, deduct'ns, etc.	Net Expenditure
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
No. 1.....	4,282 95	1,049 66	586 07	506 50	1,953 57	8,378 75
" 2.....	10,325 89	2,855 48	1,309 64	1,053 00	4,464 82	20,008 83
" 3.....	6,209 95	2,127 96	819 70	928 05	1,548 36	11,634 02
" 4.....	6,991 09	1,698 35	750 39	133 50	1,054 37	10,627 70
" 5.....	3,366 59	2,914 98	584 44	141 55	618 30	7,625 86
" 6.....	4,774 02	1,058 85	502 11	996 55	1,831 03	9,162 56
" 7.....	2,315 17	210 37	363 79	518 95	1,059 37	4,467 65
" 10.....	4,076 10	1,487 00	712 00	258 50	.....	6,533 60
" 11.....	3,756 10	1,312 01	671 77	409 50	176 32	6,325 70
" 12.....	3,788 95	2,520 93	633 29	1,288 89	531 43	8,763 49
" 13.....	2,129 62	1,017 22	390 66	621 50	819 88	4,978 88
Total.....	52,016 43	18,252 81	7,323 86	6,856 49	14,057 45	98,507 04

STATEMENT No. 2.—Showing Expenditure by Stations on account of Pay and Allowances of the Permanent Force.

Station	Strength, all ranks, March 31, 1922	Strength, all ranks, March 31, 1923	Pay and Allowances, Officers and Warrant Officers	Pay and Allowances, Non-Commissioned Officers and Men	Total Pay and Allowances
			\$ cts.	\$ cts.	\$ cts.
London, Ont.....	251	209	91,200 04	178,273 79	269,473 83
Toronto, Ont.....	514	420	226,775 53	334,026 51	560,802 04
Kingston, Ont.....	412	364	190,288 73	276,884 05	467,172 78
Ottawa, Ont.....	360	306	312,090 98	295,435 20	607,526 18
Montreal, Que.....	310	273	111,211 46	218,916 96	330,128 42
Quebec, Que.....	408	304	128,307 04	275,294 18	403,601 22
Halifax, N.S.....	590	527	263,050 64	390,902 94	653,953 58
St. John, N.B.....	65	50	38,748 64	51,069 96	89,818 60
Winnipeg, Man.....	480	486	195,448 77	320,386 94	515,835 71
Victoria, B.C.....	392	280	159,140 29	252,652 61	411,792 90
Regina, Sask.....	55	44	34,950 08	44,915 45	79,865 53
Calgary, Alta.....	194	156	84,170 92	136,616 70	220,787 62
Total.....	4,031	3,419	1,835,383 12	2,775,375 29	4,610,758 41

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STATEMENT No. 3.—Statement of Expenditure on Account of Pay and Allowances of Officers and Warrant Officers of the Permanent Force.

DETAILS OF EXPENDITURE BY CORPS

Corps	Pay		Allowances				Total Allowances	Total Pay and Allowances	Credits to Public and Refunds	Net Expenditure and Amount paid	
	Regimental	Abroad	Quarters	Rations		Other					Dependents
				\$ cts.	\$ cts.						
Royal Canadian Dragoons.....	54,182 29		2,510 96	4,434 65		10 40	6,366 72	13,322 73	67,505 02	6 88	67,498 14
Lord Strathcona's Horse (RC).....	52,690 16		3,762 74	4,871 06			6,150 00	14,783 80	67,473 96	1 00	67,472 96
Royal Canadian Artillery.....	61,738 43		4,918 10	5,139 00		449 97	7,079 50	17,586 57	79,325 00	26 78	79,298 22
Royal Canadian Horse Artillery.....	56,906 75		3,846 76	6,819 89			8,947 78	19,614 43	76,521 18	270 16	76,251 02
Royal Canadian Garrison Artillery.....	106,257 54		7,684 13	10,919 23			14,385 11	33,005 55	139,263 09	161 24	139,101 85
Royal Canadian Machine Gun Bde.....	30,007 47		2,254 32	2,782 19		6 54	3,096 18	8,139 23	38,146 70	26 04	38,120 66
Royal Canadian Engineers.....	152,009 01		11,081 73	15,751 31		265 00	20,907 29	48,005 33	200,014 34	363 74	199,650 60
Royal Canadian Regiment.....	90,884 20		5,858 81	7,350 17		693 06	10,962 05	24,884 09	115,748 29	39 41	115,708 88
Princess Patricia Canadian Light Inf.....	66,834 61		2,345 11	5,323 36		51 79	7,959 21	15,679 47	82,514 08	59 54	82,454 54
The Royal 22nd Regiment.....	30,649 43		972 84	2,881 02		78 00	3,108 53	7,040 39	37,689 82	144 91	37,544 91
Royal Canadian Army Service Corps.....	116,224 01		8,843 84	10,195 15		16 93	16,241 42	35,297 34	151,521 35	159 29	151,362 06
Royal Canadian Army Medical Corps.....	99,833 24		8,026 56	7,967 17		3 00	9,316 47	25,313 22	125,146 46	51 69	125,094 77
Royal Canadian Army Veterinary Corps.....	27,198 39		2,950 20	2,195 72		29 68	3,766 57	8,942 17	36,140 66	22 15	36,118 41
Royal Canadian Ordnance Corps.....	154,159 72		13,752 01	15,764 52			25,575 73	55,082 26	209,251 98	282 22	208,969 76
Royal Canadian Army Pay Corps.....	87,522 39		8,269 83	8,101 26			12,431 05	28,802 14	116,324 53	84 44	116,240 09
Corps of Military Staff Clerks.....	87,255 44		8,224 52	10,405 34			13,328 02	31,957 88	119,213 32	64 65	119,148 67
Royal Canadian Corps of Signals.....	22,015 03		2,029 31	1,796 60			2,421 58	6,247 49	28,262 52	11 22	28,251 30
Canadian Small Arms School.....	12,796 26		1,520 47	1,056 67			1,948 37	4,525 51	17,321 77	6 00	17,315 77
Instructional Cadre.....	90,356 48		6,956 81	10,195 65		101 34	15,261 19	32,514 99	122,871 47	94 05	122,777 42
N.P.A.M. Officers attached to P.F.....	7,003 09								7,003 09		7,003 09
Total.....	1,406,523 94		105,809 05	133,949 98		1,722 79	189,252 77	430,734 59	1,837,258 53	1,875 41	1,835,383 12

STATEMENT No. 3—Statement of Expenditure on Account of Pay and Allowances of Officers and Warrant Officers of the Permanent Force.

DETAILS OF EXPENDITURE BY CORPS

ROYAL CANADIAN DRAGOONS, LORD STRATHCONA'S HORSE (RC), ROYAL CANADIAN ARTILLERY, ROYAL CANADIAN HORSE ARTILLERY, ROYAL CANADIAN GARRISON ARTILLERY, ROYAL CANADIAN MACHINE GUN BDE., ROYAL CANADIAN ENGINEERS, ROYAL CANADIAN REGIMENT, PRINCESS PATRICIA CANADIAN LIGHT INF., THE ROYAL 22ND REGIMENT, ROYAL CANADIAN ARMY SERVICE CORPS, ROYAL CANADIAN ARMY MEDICAL CORPS, ROYAL CANADIAN ARMY VETERINARY CORPS, ROYAL CANADIAN ORDNANCE CORPS, ROYAL CANADIAN ARMY PAY CORPS, CORPS OF MILITARY STAFF CLERKS, ROYAL CANADIAN CORPS OF SIGNALS, CANADIAN SMALL ARMS SCHOOL, INSTRUCTIONAL CADRE, N.P.A.M. OFFICERS ATTACHED TO P.F.

STATEMENT No. 4.—Statement of Expenditure on Account of Pay and Allowances of Officers and Warrant Officers of the Permanent Force.

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.						
London, Ont.	71,155 59		4,112 46	6,260 25	58 41	9,670 28	20,101 40	91,256 99	56 95	91,200 04	
Toronto, Ont.	174,251 95		13,479 74	16,216 07	40 08	22,856 87	52,582 86	226,844 81	69 28	226,775 53	
Kingston, Ont.	143,294 98		12,095 71	14,964 09	17 08	20,047 31	47,124 19	190,419 17	130 44	190,288 73	
Ottawa, Ont.	232,996 45		24,564 68	22,327 29	1,413 97	30,924 29	79,230 23	312,226 68	135 70	312,090 98	
Montreal, Que.	86,596 92		6,293 84	7,735 22	4 65	10,582 20	24,615 91	111,212 83	1 37	111,211 46	
Quebec, Que.	101,737 85		3,470 56	9,751 11	53 47	13,502 83	26,777 97	138,515 82	208 78	138,307 04	
Halifax, N.S.	200,186 00		15,358 14	19,646 86	34 50	28,008 04	63,047 54	263,233 54	182 90	263,050 64	
St. John, N.B.	29,215 99		2,347 25	2,873 55	.....	4,306 66	9,587 46	38,803 45	54 81	38,748 64
Winnipeg, Man.	156,732 18		6,370 94	13,511 86	8 00	19,511 30	39,402 10	196,134 28	685 51	195,448 77	
Victoria, B.C.	121,636 60		8,484 12	11,972 57	82 63	17,090 16	37,629 48	159,266 08	125 79	159,140 29	
Regina, Sask.	25,734 01		2,690 58	2,684 51	10 00	3,990 32	9,375 41	35,109 42	159 34	34,950 08	
Calgary, Alta.	62,985 42		6,541 03	6,006 60	.....	8,702 41	21,250 04	84,235 46	64 54	84,170 92
Total	1,406,523 94		105,809 05	133,949 98	1,722 79	189,252 77	430,734 59	1,837,258 53	1,875 41	1,835,383 12	

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STATEMENT No. 5.—Statement of Expenditure on Account of Pay and Allowances of Non-Commissioned Officers and Men of the Permanent Force.

DETAILS OF EXPENDITURE BY CORPS

Corps	Pay		Allowances				Total Allowances	Total Pay and Allowances	Credits to Public Refunds	Net Expenditure and Amount paid				
	Regimental	Aroad	Quarters	Rations	Other	Dependents								
											\$	cts.	\$	cts.
Royal Canadian Dragoons.....	166,520	98	5,506	55	241	87	11,031	18	193,809	58	2,794	10	191,015	48
Lord Strathcona's Horse.....	120,334	69	3,667	65	99	33	7,207	34	137,201	01	3,807	02	133,393	99
Royal Canadian Horse Artillery.....	184,345	31	7,980	00	159	49	12,809	24	219,388	54	4,504	79	214,883	75
Royal Canadian Garrison Artillery.....	200,962	14	6,510	95	15,468	50	17,635	54	240,674	77	1,365	73	239,309	04
Royal Canadian Machine Gun Brigade.....	35,963	03	988	05	17	40	2,023	55	4,824	00	300	21	40,486	82
Royal Canadian Engineers.....	138,978	53	8,092	70	201	06	14,390	36	174,340	65	661	84	173,678	81
Royal Canadian Regiment.....	244,821	57	3,508	05	8,547	50	16,452	55	273,531	96	4,555	97	268,975	99
Princess Patricia's Light Infantry.....	159,740	28	3,292	10	7,404	00	12,762	00	22,333	77	3,323	58	178,750	47
Royal 22nd Regiment.....	122,073	22	5,671	75	9,594	00	8,290	17	23,693	84	3,108	30	142,658	76
Royal Canadian Army Service Corps.....	184,802	03	17,366	20	25,682	50	6,319	60	69,511	60	1,236	83	253,076	80
Royal Canadian Army Medical Corps.....	56,669	75	6,319	60	9,221	50	8,333	49	23,874	59	95	58	80,448	76
Royal Canadian Army Veterinary Corps.....	2,048	80	255	50	350	00	200	00	805	50	2,854	30	2,854	30
Royal Canadian Ordnance Corps.....	282,723	45	34,915	65	51,663	25	45,672	42	132,268	22	414,991	67	412,433	72
R.C.O.C. (Caretakers Section).....	51,615	00	5,989	60	13,205	50	12,505	98	31,701	08	3	85	83,312	23
Royal Canadian Army Pay Corps.....	44,399	30	5,121	55	7,415	00	7,641	09	20,177	64	64,576	94	64,255	87
Corps of Military Staff Clerks "A" Sec.....	62,737	28	7,005	25	10,227	00	9,901	13	27,144	03	89,881	31	89,651	67
Corps of Military Staff Clerks "B" Sec.....	35,131	35	5,545	05	7,755	50	7,788	16	21,088	71	56,220	06	56,187	66
Corps of Military Staff Clerks "Records".....	28,744	75	3,713	50	5,305	00	5,033	39	14,051	89	42,796	64	42,677	18
Instructional Cadre.....	55,768	62	4,580	10	6,828	00	7,002	00	18,597	60	74,366	22	74,367	45
Canadian Small Arms School.....	1,019	00	137	75	182	50	2,200	00	1,529	25	1,529	25	1,529	25
Royal Canadian Corps of Signals.....	24,833	60	2,201	15	2,920	50	1,614	46	6,736	11	31,569	71	31,527	28
Total.....	2,204,232	68	138,358	70	226,738	75	233,631	67	600,302	12	2,804,534	80	2,775,375	29

STATEMENT No. 6.—Statement of Expenditure on account of Pay and Allowances of Non-Commissioned Officers and Men of the Permanent Force.

DETAILS OF EXPENDITURE AT EACH STATION

Stations	Pay		Allowances			Total Allowances	Total Pay and Allowances	Credits to Public and Returns		Net Expenditure Amount paid		
	Regimental	Abroad	Quarters	Rations				Other	Dependents		\$	cts.
				\$	cts.								$	cts.
London, Ont.	143,276 41		5,671 40	12,842 00	16 55	17,711 33	36,241 28	1,243 90	178,273 79			
Toronto, Ont.	267,082 71		17,541 65	28,192 25	273 41	24,581 10	70,588 41	3,644 61	334,026 51			
Kingston, Ont.	214,948 66		15,939 25	25,646 00	101 15	22,745 12	64,431 82	2,496 13	276,884 05			
Ottawa, Ont.	198,543 53		26,314 05	37,852 00	14 40	34,932 58	99,113 03	2,221 39	295,435 20			
Montreal, Que.	178,483 23		9,699 20	16,705 50	134 50	15,870 39	42,409 59	1,975 86	218,916 96			
Quebec, Que.	217,474 44		15,152 20	24,964 50	236 49	20,819 40	61,172 59	3,352 85	275,294 18			
Halifax, N.S.	326,452 74		11,448 45	20,356 00	366 12	35,047 16	67,217 73	2,767 53	390,802 94			
St. John, N.B.	34,438 02		4,569 60	7,026 00	.....	5,131 29	16,726 89	94 95	51,069 99		
Winnipeg, Man.	284,610 88		8,242 15	13,894 50	202 96	20,842 58	43,092 19	7,316 13	320,386 94			
Victoria, B.C.	203,299 17		10,901 45	20,107 50	117 08	20,118 14	51,244 17	1,890 73	252,652 61			
Regina, Sask.	30,621 65		4,090 45	5,984 00	.....	4,405 19	14,479 64	185 84	44,915 45		
Calgary, Alta.	105,001 21		8,788 85	13,258 50	110 34	11,427 39	33,585 08	1,969 59	136,616 70			
Total	2,204,232 68		138,358 70	226,738 75	1,573 00	233,631 67	600,302 12	2,804,534 80	2,775,375 29			

Stations	Regimental	Abroad	Quarters	Rations		Other	Dependents	Total Allowances	Total Pay and Allowances	Credits to Public and Returns		Net Expenditure Amount paid
				\$	cts.					\$	cts.	
London, Ont.	143,276 41		5,671 40	12,842 00	16 55	17,711 33	36,241 28	1,243 90	178,273 79			
Toronto, Ont.	267,082 71		17,541 65	28,192 25	273 41	24,581 10	70,588 41	3,644 61	334,026 51			
Kingston, Ont.	214,948 66		15,939 25	25,646 00	101 15	22,745 12	64,431 82	2,496 13	276,884 05			
Ottawa, Ont.	198,543 53		26,314 05	37,852 00	14 40	34,932 58	99,113 03	2,221 39	295,435 20			
Montreal, Que.	178,483 23		9,699 20	16,705 50	134 50	15,870 39	42,409 59	1,975 86	218,916 96			
Quebec, Que.	217,474 44		15,152 20	24,964 50	236 49	20,819 40	61,172 59	3,352 85	275,294 18			
Halifax, N.S.	326,452 74		11,448 45	20,356 00	366 12	35,047 16	67,217 73	2,767 53	390,802 94			
St. John, N.B.	34,438 02		4,569 60	7,026 00	.....	5,131 29	16,726 89	94 95	51,069 99		
Winnipeg, Man.	284,610 88		8,242 15	13,894 50	202 96	20,842 58	43,092 19	7,316 13	320,386 94			
Victoria, B.C.	203,299 17		10,901 45	20,107 50	117 08	20,118 14	51,244 17	1,890 73	252,652 61			
Regina, Sask.	30,621 65		4,090 45	5,984 00	.....	4,405 19	14,479 64	185 84	44,915 45		
Calgary, Alta.	105,001 21		8,788 85	13,258 50	110 34	11,427 39	33,585 08	1,969 59	136,616 70			
Total	2,204,232 68		138,358 70	226,738 75	1,573 00	233,631 67	600,302 12	2,804,534 80	2,775,375 29			

DEPARTMENT OF DEFENCE MILITIA SERVICE

of the Permanent Force

STATEMENT No. 6.—Statement of Expenditure on account of Pay and Allowances of Non-Commissioned Officers and Men

APPENDIX C

REPORT OF THE SUPERINTENDENT, DOMINION ARSENAL, QUEBEC

EMPLOYEES

The average number of employees throughout the year was 244.

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. Production Statement.
7. Reconciliation Statement.

APPROPRIATION and Expenditure, 1922-23.

Total Letter of Credit.....	\$369,000 00	
Balance lapsed unexpended.....	3,155 55	
	<hr/>	
Gross expenditure at Quebec.....	\$ 365,844 45	
Gross expenditure at Ottawa.....	33,274 84	
	<hr/>	
	\$399,119 29	
Less refunds to current year's expenditure.....	18,005 36	
Less credit from H.Q. for cost of repairing 200 cartridge boxes received from Overseas.....	1,713 37	
	<hr/>	
	19,718 73	
Expenditure charged to Dominion Arsenal, Quebec Vote.....		\$374,457 96
Expenditure charged to Bonus Vote No. 563.....		4,066 83
Expenditure charged to Customs Dues Vote.....		875 77
		<hr/>
	\$379,400 56	\$379,400 56

STATEMENT of Money Received and Deposited to Credit of Receiver General.

Petty cash.....	\$ 50 00	
R.C.M.P. for .303" ammunition.....	11,928 00	
Balance salary and wages account.....	3,357 35	
Nichols Chemical Co.....	135 46	
Refund of Sales Tax.....	103 90	
Refund D.E.O., M.D. 5.....	1,474 39	
For cartage and labour.....	17 47	
	<hr/>	
	\$17,066 57	
Refund of customs dues.....	528 07	
Refund of Bonus Vote 563.....	410 72	
	<hr/>	
Refund to current year's expenditure.....	18,005 36	
Receipts from sales of scrap.....	82,188 47	
Receipts from sales of finished goods.....	90 00	
Returned barrels and other refunds.....	362 74	
Amount credited to current year's expenditure (Dominion Arsenal Vote).....		\$ 17,066 57
“ “ “ (Customs Dues Vote).....		528 07
“ “ “ (Bonus Prov. Vote 563).....		410 72
Amount credited to Casual Revenue.....		82,641 21
		<hr/>
	\$100,646 57	\$ 100,646 57

DISTRIBUTION of Disbursements

Dominion Arsenal, Quebec, Vote—	
Wages.....	\$ 216,624 09
Salaries.....	43,432 06
Other materials, including oils, hardware, castings, acids, factory and chemical supplies.....	27,644 00
Fuel.....	20,987 32
Copper.....	13,561 09
Cordite.....	11,518 60
Power and light (including gas purchased).....	10,952 66
District Engineer Officer, M.D. No. 5, for wages and material (repairs re fire loss).....	10,525 61
Bandoliers.....	6,601 83
Cartage.....	2,565 53
Water.....	1,800 00
Freight, transport (except cartage) and travelling expenses.....	1,689 86
Telegrams, telephones, postage, printing and stationery.....	1,545 70
Aluminum.....	1,094 08
Equipment.....	1,038 64
Lumber.....	1,008 18
Gratuities to employees.....	707 52
Tin.....	463 29
Steel.....	317 64
Machinery.....	130 00
Belting.....	14 74
Office furniture and fixtures.....	6 00
Miscellaneous.....	229 52
	<hr/>
Customs Dues Vote.....	\$ 374,457 96
Bonus, Vote No. 563.....	875 77
	<hr/>
	4,066 83
	<hr/>
	\$379,400 56

STATEMENT of Assets and Liabilities, March 31, 1923.

	Assets	Liabilities
Material in stores.....	\$ 234,041 95	
Inventory of work in process and finished goods.....	212,690 55	
Lands.....	299,000 00	
Buildings.....	249,788 38	
Machinery.....	205,779 25	
Equipment, general.....	15,466 82	
Belting.....	1,023 15	
Gauges.....	7,500 00	
Tools, loose.....	39,714 94	
Office furniture and fixtures.....	1,986 33	
Accounts payable.....		\$ 3,211 03
Surplus, Department of National Defence.....		1,263,780 34
	<hr/>	<hr/>
	\$1,266,991 37	\$1,266,991 37

STATEMENT OF PRODUCTION AND COSTS

	Production		Net Cost \$ cts.	Cost of Living Bonus \$ cts.	Rate plus Cost of Living Bonus \$	Per	Gross Cost \$ cts.
	Quantity	Rate \$					
DELIVERIES OF FINISHED GOODS							
Boxes, ammunition, S.A. 1,000 rounds, .303", in chargers.....	6,310	3.195	20,157.73	202.90	3.2267	each	20,360.63
Boxes, ammunition, Q.F. 18-pounder C/151, Mk. I.....	46	6.378	293.39	2.95	6.442	"	296.34
Boxes, ammunition, .22" calibre.....	100	0.9624	96.24	0.96	0.972	"	97.20
Boxes, wood, packing.....	28	2.492	69.77	0.70	2.518	"	70.47
Cartridges, S.A. Ball, .303" Cordite, Mk. VII.....	5,000,000	57.6205	288,102.50	2,899.35	58.200	1,000	291,001.85
Cartridges, S.A. Ball, .303" Cordite, Mk. VII, D.R.A.....	1,200,000	60.0383	72,045.96	120.80	60.642	"	72,166.76
Cartridges, S.A. Blank, .303".....	1,500,000	32.637	48,955.52	492.40	32.966	"	49,448.92
Cartridges, S.A. Dummy, .303" Mk. VII.....	500,000	37.7893	18,894.63	190.00	38.1693	"	19,084.63
Cartridges, .22" Long Rifle.....	220,300	7.535	1,660.06	16.70	7.611	"	1,676.76
Cartridges, Rifle Grenade, 43 grs.....	9,953	6.626	65.91	1.95	6.681	"	67.86
Cartridges, Rifle Grenade, 30 grs.....	2,000	9.70	19.40	1.95	9.7548	"	19.96
Cartridges, Drill, tubes percussion.....	1,000	143.05	143.05	1.44	144.49	"	144.49
Cartridges, Q.F. 18-pr. Filling and re-packing with Dominion Arsenal new cases.....	63	6.98	439.74	4.41	7.05	each	444.1
Grenades, .303" Rifle Practice, No. 36, converted from "Mills".....	2,317	1.33761	3,099.25	31.18	1.351	"	3,130.43
Grenades, discs and plugs for.....	4,634	0.49154	2,277.63	22.90	0.4964	"	2,300.63
Miscellaneous services for Chief Inspector of Ammunition.....			1,222.52	12.30			1,234.82
Puffs, Powder, R.L.C. 2.....	1,000	0.06883	68.83	0.67	0.0675	each	67.50
Puffs, Powder, 4 drs. R.F.G. 2.....	1,000	0.16895	168.95	1.70	0.17065	"	170.65
Puffs, Powder, 4 oz.....	500	0.04708	23.55	0.24	0.0476	"	23.79
Puffs, Powder, 2 oz.....	500	0.04186	20.91	0.21	0.04224	"	21.12
REPAIRS							
Boxes, ammunition, S.A. 1,000 rounds, .303", in chargers.....	1,390	1.833	2,547.92	25.62	1.8515	each	2,573.54
Boxes, ammunition, S.A., Mk. XV.....	135	1.4936	201.63	2.02	1.508	"	203.65
Miscellaneous repairs for Ordnance Stores, M.D. No. 5.....			2,126.50	21.40			2,147.90
Numerals cleaned and polished.....	434,001	0.16677	723.37	7.28	0.1683	100	730.65
Time recorder repaired.....			14.70	0.15			14.85
			404,167.38	4,066.83			408,234.21

SESSIONAL PAPER No. 17

RECONCILIATION STATEMENT

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	
Land (acreage covered by Arsenal buildings—Valuation established by H.Q. 64-34-63 and taken on in 1922-23)	299,000 00	
Net expenditure, 1922-23.....	379,400 56	
Additions and renewals by Engineers, M.D. No. 5, not paid for by Arsenal Funds.....	6,102 84	
Accounts receivable, March 31, 1922.....	393 64	
Accounts payable, March 31, 1923.....	3,211 03	
Machinery, equipment, stores, and semi-manufactured components transferred from Lindsay Arsenal to Quebec (H.Q. 72-13-19).....	194,889 36	
Inventory of work in process and finished goods, March 31, 1923.....		\$ 212,690 55
Inventory of material in stores, March 31, 1923.....		234,041 95
Value of Capital Assets, March 31, 1923.....		820,258 87
Finished goods delivered during year, as per production Statement.....		408,234 21
Bandoliers supplied to Chief Inspector of Ammunition.....		6,601 83
Repairs in connection with fire loss—		
Wages.....	\$ 23,668 92	
Material.....	16,980 34	
Overhead.....	16,816 65	
		57,465 91
Refunds credited to Casual Revenue.....		82,641 21
Gratuities to employees on release from service.....		707 52
Amount written off semi-manufactured components received from Lindsay Arsenal.....		11,291 59
Salary adjustments to employees under re-classification, not chargeable to 1922-23 accounts.....		6,674 30
Accounts payable, March 31, 1922.....		16,204 06
	<u>\$ 1,856,812 00</u>	<u>\$ 1,856,812 00</u>

APPENDIX D

REPORT OF THE DOMINION ARSENAL, LINDSAY.

Operations ceased March 31, 1922, 4 Caretakers employed.

FINANCIAL STATEMENTS

1. Dominion Arsenal, Lindsay Vote.
2. Appropriation and Expenditure.
3. Statement of Moneys Received and Deposited to credit of Receiver General.
4. Distribution of Disbursements.
5. Statement of Assets and Liabilities.
6. Capital Account.
7. Reconciliation Statement.

DOMINION ARSENAL, LINDSAY VOTE

Amount voted for 1922-23.....	\$25,000 00
Expenditure charged to Dominion Arsenal, Lindsay Vote.....	20,669 64
Unexpended balance, Lindsay Vote.....	<u>\$ 4,330 36</u>

APPROPRIATION AND EXPENDITURE

Total letter of credit.....	\$18,000 00	
Balance lapsed, unexpended.....	1,410 78	
Gross expenditure at Lindsay.....	\$16,589 22	
“ “ Ottawa.....	6,308 40	
	\$22,897 62	
Less refunds credited to current year's expenditure.....	379 73	
Expenditure charged to Dominion Arsenal, Lindsay Vote.....		\$20,669 64
Expenditure charged to Engineer Services and Works, Vote.....		207 69
Expenditure charged to Ordnance Arms, Lands, etc., Vote.....		160 37
Expenditure charged to Transport and Freight, Vote.....		168 55
Expenditure charged to Warlike Stores, Vote.....		9 40
Expenditure charged to provisional bonus allowance, Vote.....		1,302 24
	\$22,517 89	<u>\$22,517 89</u>

STATEMENT of Monies Received and Deposited to credit of the Receiver General

Refund of advances.....	\$ 378 28	
Bell Telephone Co.....	1 45	
		\$ 379 73
Canada Metal Company.....		4,529 80
Horn Bors.....		2,075 80
Canadian Explosives, Ltd.....		1,931 05
Frankel Bros.....		708 58
Boying Hydraulic and Engineering Co., Ltd.....		680 10
Louis Lovitz.....		548 73
McLean Wheel Works.....		370 98
W. R. Cuthbert & Co.....		295 84
Board of Water Commissioners, Lindsay, Ont.....		270 18
R. A. Nugent.....		175 00
Ingle Planing Mills.....		96 05
John Hartwick.....		71 15
W. Pogue.....		55 00
John Ruck.....		50 00
John McCrae Machine & Foundry Co.....		15 98
Amount credited to current year's expenditure.....		\$ 379 73
Amount credited to casual revenue accounts receivable 1921-22.....		53 55
Amount credited to casual revenue, 1922-23.....		11,815 69
	\$12,248 97	<u>\$12,248 97</u>

SESSIONAL PAPER No. 17

DISTRIBUTION of Disbursements

<i>Dominion Arsenal, Lindsay Vote—</i>			
Salaries and wages.....	\$10,398 54		
Gratuities on discharge.....	1,754 56		
Electricity.....	616 40		
Water.....	591 19		
Freight, transport and travelling expenses.....	6,600 78		
Railway siding rental.....	131 78		
Repairs, supplies, etc.....	441 85		
Postage, telegrams and telephones.....	134 54		
			\$20,669 64
<i>Engineer Services and Works Vote—</i>			
Gratuity on discharge (plumber and assistant).....	\$ 207 69		
			207 69
<i>Ordnance Arms, Lands, etc., Vote—</i>			
Salary.....	\$ 28 17		
Gratuity on discharge (leave with pay).....	130 00		
	\$ 158 17		
Telephones and telegrams.....	2 20		
			160 37
<i>Transport and Freight Vote.....</i>	\$ 168 55		
			168 55
<i>Warlike Stores Vote.....</i>	\$ 9 40		
			9 40
<i>Provisional Bonus Allowance Vote.....</i>	\$ 1,302 24		
			1,302 24
			<u>\$22,517 89</u>

STATEMENT of Assets and Liabilities, March 31, 1923

	Assets	Liabilities
Accounts receivable.....	\$ 3,094 00	
Material in stores.....	4,235 82	
Tools and scrap on hand.....	55,707 58	
Lands.....	39,943 97	
Buildings.....	731,892 07	
Machinery.....	311,961 45	
Equipment.....	31,726 95	
Shafting and pulleys.....	25,674 61	
Belting.....	6 72	
Railway siding.....	4,725 51	
Track scales.....	3,825 11	
Chemical apparatus.....	244 60	
Gas apparatus.....	33,945 99	
Heating apparatus, boiler house.....	14,231 17	
Roads.....	3,637 96	
Fences and sidewalks.....	3,193 74	
Sewers.....	28,018 23	
Traverses and drainage at magazines.....	5,162 37	
“ “ filling plant.....	1,851 05	
Pipe trench, rolling mill to office.....	1,785 00	
“ “ boiler house to filling plant.....	5,928 06	
Accounts payable.....		\$ 23,604 20
Surplus Department National Defence.....		1,287,187 76
	<u>\$ 1,310,791 96</u>	<u>\$ 1,310,791 96</u>

CAPITAL ACCOUNT

	Net Capital March 31, 1922	Transfer and Sales During 1922-23	Net Capital March 31, 1923
	\$ cts.	\$ cts.	\$ cts.
Land.....	39,943 97		39,943 97
Buildings.....	731,892 07		731,892 07
Machinery.....	313,965 81	2,004 36	311,961 45
Equipment.....	31,951 57	224 62	31,726 95
Shafting and pulleys.....	25,674 61		25,674 61
Belting.....	6 72		6 72
Railway siding.....	4,725 51		4,725 51
Track scales.....	3,825 11		3,825 11
Chemical apparatus.....	33,945 99		33,945 99
Heating apparatus, boiler house.....	14,231 17		14,231 17
Roads.....	3,637 96		3,637 96
Fences and sidewalks.....	3,193 74		3,193 74
Sewers.....	28,018 23		28,018 23
Traverses and drainage magazines.....	5,162 37		5,162 37
Traverses and drainage filling plant.....	1,851 05		1,851 05
Pipe trench rolling mill to office.....	1,785 00		1,785 00
Pipe trench boiler house to filling plant.....	5,928 06		5,928 06
	1,249,983 54	2,228 98	1,247,754 56

RECONCILIATION Statement March 31, 1923.

Inventory of work and scrap on hand, March 31, 1922.....	\$ 43,755 85		
Adjustment account of revised values of inventory of March 31, 1922.....	11,951 73		
		\$ 55,707 58	
Inventory of material in stores, March 31, 1922.....		38,293 09	
Net expenditure, 1922-23.....		22,517 89	
Capital Account, March 31, 1922.....		1,249,983 54	
Sales—Rental—			
Material.....	\$ 11,137 89		
Scrap.....	1,768 45		
Machinery.....	175 00		
Hay.....	121 15		
Rental of grounds.....	50 00		
		15,129 99	
Accounts receivable, March 31, 1922.....		53 55	
Accounts payable, March 31, 1923.....		23,604 20	
Inventory of work and scrap on hand, March 31, 1923.....			\$ 55,707 58
Inventory of material on hand, March 31, 1923.....			4,235 82
Capital Account, March 31, 1923.....			1,247,754 56
Machinery and equipment transferred to Dominion Arsenal, Quebec.....	\$ 1,896 75		
Material transferred to Dominion Arsenal, Quebec.....	10,188 04		
			12,084 79
Other Disposals—			
Machinery.....	\$ 200 00		
Equipment without repayment.....	132 23		
Material (fuel) without repayment.....	2,008 39		
Material (fuel) consumed at Arsenal.....	387 00		
Material, scrap, etc., sold.....	21,473 84		
			24,201 46
Deposit received in 1921-22, a, c sales 1922-23.....	\$ 220 30		
Receipts for sales, 1922-23.....	11,815 69		
Receipts for accounts receivable, 1921-22.....	53 55		
			12,089 54
Maintenance expense, etc., 1922-23.....			16,837 65
Accounts payable, March 31, 1922.....	\$ 29,651 46		
Less adjustments.....	367 02		
			29,284 44
Accounts receivable, March 31, 1923.....			3,094 00
		\$ 1,405,289 84	\$ 1,405,289 84

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Stock on Hand March 31, 1923.

	Quantity	Value	
		\$	cts.
Blankets, G.S., unserviceable.....	129	33	57
Glass, gage.....	24	6	32
Japan, black.....	38½ gals.	32	62
Lapidolith.....	7	15	83
Line, reel, chalk and awl.....	4		35
Coal, Blacksmith.....	7,375 lbs.	31	62
“ Egg.....	4,000	15	64
“ Steam.....	*701,908	2,595	71
Coke.....	39,099	307	57
Oil, cylinder.....	76½ gals.	48	72
“ “ (cap).....	9½ “	6	87
“ dynamo.....	111½ “	38	65
“ lard.....	169½ “	199	16
“ linseed (boiled).....	5-7/8 “	10	04
“ “ (raw).....	23½ “	32	74
“ machine.....	90½ “	37	73
“ motor.....	14½ “	7	73
“ porpoise.....	50½ “	78	57
“ rope.....	98	363	87
“ special roll.....	62	40	80
“ seal.....	7½ “	9	59
“ “ mineral.....	127½ “	55	39
“ whale.....	62½ “	65	89
Turpentine.....	26½ “	36	12
Packing, leather.....	1	20	21
“ material (flax coil).....	3 lbs.	3	57
Paper, toilet.....	179 rolls	11	14
Plates, name, “Lindsay”.....	259	21	90
Protecto (for boiler house).....	699 lbs.	72	13
Drums, empty, for above.....	2	15	00
Scales No. 506.....	1	12	50
Discs, Jenkins.....	32	4	85
Soap, Sunlight.....	10 lbs.	1	40
Soda, ash.....	15 “		59
“ caustic.....	7½ “		71
“ sal.....	30 “		72
		4,235	82

*Amount and value at March 31, 1922. No vouchers received for amount consumed during April and part of May, 1922. Caretaker estimates about 200,000 lbs. on hand.

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