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REPORT OF THE ADJUTANT-GENERAL

(1) Permanent Active Militia

During the past financial year, changes have been made in the Peace Establishment of some of the Permanent Force units, as under:—

	Officers	Other Ranks	Total	Horses
R.C.D.....	28	498	526	437
L.S.H. (R.C.).....	28	498	526	437
R.C.C.S.....	15	87	102	
R.C.A.M.C.....	37	103	140	

The actual strength of the Permanent Force during the past year has been limited in number in accordance with the amount of funds voted by Parliament at the last session.

The following table shows the Peace Establishment, Limited Establishment, and the actual strength in personnel of units of the Permanent Active Militia:—

PERMANENT ACTIVE MILITIA

Units	Authorized Establishment			Limited Establishment			Actual Strength		
	Offrs.	O. R.	Total	Offrs.	O. R.	Total	Offrs.	O. R.	Total
Officers permanently employed not borne on Regimental Establishment (Staff and Cadet Officers).....							33		33
Officers seconded from Regimental Establishments—not paid from P. F. Vote.....							50		50
Royal Canadian Dragoons	28	498	526	18	250	268	17	242	259
Lord Strathcona's Horse (Royal Canadians).....	28	498	526	18	192	210	16	183	199
Royal Canadian Artillery	65	999	1,064	63	637	700	56	617	673
Royal Canadian Engineers	48	360	408	32	249	281	31	239	270
Royal Canadian Corps of Signals.....	15	87	a102	14	87	a101	13	83	696
Royal Canadian Regiment	36	924	960	29	400	429	25	379	404
Princess Patricia's Canadian Light Infantry....	29	690	719	28	248	276	29	240	269
Royal 22nd Regiment....	15	422	437	13	177	190	13	176	189
Royal Canadian Army Service Corps.....	33	412	445	26	247	273	27	243	270
Royal Canadian Army Medical Corps.....	37	103	140	29	95	124	30	92	122
Royal Canadian Ordnance Corps.....	35	691	726	34	438	472	34	426	460
Royal Canadian Army Veterinary Corps.....	7	23	30	7	7	14	7	7	14
Royal Canadian Army Pay Corps.....	25	100	125	19	71	90	19	68	87
Corps of Military Staff Clerks.....	32	199	231	8	192	200	8	188	196
Canadian Small Arms School.....	4	2	6	6	2	8	5	2	7
Totals.....	437	6,008	6,445	344	3,292	3,636	413	3,185	5,598

aIncludes 5 Officers and 36 Other Ranks employed at Wireless Stations, maintained in connection with Royal Canadian Air Force and Dept. of the Interior (N.W.T. Branch).

bIncludes 4 Officers and 36 Other Ranks whose pay and allowances are recoverable from funds of the Royal Canadian Air Force and Dept. of the Interior (N.W.T. Branch).

Organization

Schools of Instruction for the Army Service Corps Units have been organized at Toronto, Halifax, Winnipeg and Victoria, being conducted by the Detachments of the R.C.A.S.C. at those Stations.

Nomenclature

The Royal Canadian Garrison Artillery has been redesignated as under:—

Old Nomenclature	New Nomenclature
No. 1 Company, R.C.G.A.	No. 1 Battery, R.C.A. (Coast Artillery)
No. 2 Company, R.C.G.A.	No. 2 Battery, R.C.A. (Coast Artillery)
No. 3 Company, R.C.G.A.	No. 3 Battery, R.C.A. (Medium Artillery)
No. 4 Company, R.C.G.A.	No. 4 Battery, R.C.A. (Coast Artillery)
No. 5 Company, R.C.G.A.	No. 5 Battery, R.C.A. (Coast Artillery)

(2) Non-Permanent Active Militia

The following changes in organization have been authorized:—

Cavalry

- Headquarters, 8th Mounted Brigade, at London, Ont.
- Headquarters, 9th Mounted Brigade, at St. John, N.B.

Artillery

- 94th Battery, 13th Brigade, C.F.A., at Quebec, Que.
- 39th Battery, 18th Brigade, C.F.A., at Lethbridge, Alberta.

Signals

- No. 13 Signal Battalion Headquarters at Calgary, Alberta.
- No. 2 Signal Company at Edmonton, Alberta.

Canadian Officers Training Corps

- LaSalle Contingent, C.O.T.C., at Quebec, Que.
- Ontario Agricultural College Contingent, C.O.T.C., at Guelph, Ont.
- University of Toronto Contingent, C.O.T.C., at Toronto has been increased from four to six Companies.

Infantry

- 29th Infantry Battalion at Edmonton, Alberta.
- 14th Infantry Brigade, Military District No. 2 has been re-constituted and now includes only City Units located in the city of Toronto, Ont.

Medical

- No. 4 Field Ambulance, C.A.M.C., at Port Arthur, Ont.
- No. 10 Field Ambulance, C.A.M.C., at Moose Jaw, Sask.

Reserve Units

- Reserve Topographical Section, Canadian Engineers.

Localization

The localization of units of the Non-Permanent Active Militia has been changed from time to time to suit the conditions and population of the country.

Alliances

His Majesty the King has authorized several units being allied with regiments of the British Army during the past year.

Discipline

The discipline of the Permanent and Non-Permanent Active Militia during the past year has been very satisfactory.

Dental Services

Dental treatment has been carried out at the different stations satisfactorily.

(3) Personal Services

The appointment of officers to the Non-Permanent Active Militia units has made considerable progress during the past year. Approximately some 9,900 changes in officer personnel have taken place.

Owing to the unsettled conditions of the country, many young officers have been compelled to relinquish their appointments in the active cadre and have either been transferred to reserve units or to the Reserve of Officers. These officers are available for reappointment when the opportunity arises.

The reserve formations have a large number of well trained officers with war experience at present, but this will gradually diminish by the age limit regulations and other changes which usually follow in the ordinary course of events.

The reserve units are making progress and Commanding Officers are now paying more attention to the proper organization of these units.

The Reserve of Officers List, which was largely increased by the number of surplus officers who had to be absorbed on disbandment of the Canadian Expeditionary Force has been verified, with a view to having all officers who have reached the age limit for their rank, disposed of by being placed on the Retired List as prescribed by the regulations. The Reserve of Officers List has now been reduced to those officers who are actually within the regulations for reappointment to Active Cadres should their services become necessary.

The following is a statement showing the number of officers (including provisional appointments) appointed to the Active Militia (Non-Permanent) during the twelve months ending March 31, 1924:—

Cavalry.....	119
Artillery.....	125
Engineers.....	31
Corps of Guides.....	11
Canadian Officers Training Corps.....	73
Infantry.....	664
Canadian Machine Gun Corps.....	63
Canadian Army Service Corps.....	23
Canadian Corps of Signals.....	38
Canadian Army Medical Corps.....	36
Nursing Sisters, C.A.M.C.....	94
Canadian Army Dental Corps.....	2
Canadian Army Veterinary Corps.....	3
Canadian Postal Corps.....	
Canadian Ordnance Corps (N.P.).....	4
Corps of School Cadet Instructors.....	59
Canadian Militia (General List).....	12
Temporary appointments (General List).....	5
Canadian Chaplain Services.....	8
Reserve of Officers.....	4
Total.....	1,374

Document Commissions

Fourteen hundred and three document Commissions were prepared and issued to officers who had qualified during the year.

Warrants

One hundred and eleven document Warrants were authorized for issue to those promoted to warrant rank, class 1, during the year.

Reduction in strength (Officers)

Owing to the necessity of economy, a reduction of 21 officers of the Permanent Force had to be effected.

Militia List

Difficulties were encountered in connection with a regular publication of the Militia List during the past year, and only one issue amended to the 23rd January, 1924, could be made available. Consequent upon the reorganization of the Canadian Militia, this book has been subject to a complete revision.

Being a book of reference regarding all military formations within the Dominion as well as a guide respecting their locations, the production of revised editions is much desired by all responsible for the administration of military units, and it is hoped that its regular issue will again be made possible, at much shorter intervals than during the past few years. Owing to the large quantity of reference matter of which it is composed, its publication in two parts has become necessary, but in the interests of economy, Part I, the more frequent issue, is only to include those portions relating to lists of officer personnel carried on the active strength, i.e., lists that are subject to constant amendment by changes promulgated through the weekly *Canada Gazette*. It is the changes so incurred which require to be kept up to date in the Militia List, and therefore more frequent publication is a necessity.

All Lists comprised of officers not serving on the Cadres of Units, as well as the Permanent Active Militia Graduation List, Reserve of Officers, The War Services of Officers, Retired List, and many other particulars have been assigned to Part II, which is also to include the War Services of Officers now in course of preparation, and it is the intention to have this volume in readiness for the printers by the beginning of December of this year.

(4) Medical

Permanent Corps—Royal Canadian Army Medical Corps

During the fiscal year ending March 31, 1924, the increased work in this department, owing to the amalgamation of the Royal Canadian Navy, Royal Canadian Air Force and Militia and Defence under the Department of National Defence, has been successfully carried on, and, with the exception of one Medical Officer and three Orderlies, no increase in personnel has been necessary.

One Medical Officer was appointed to the R.C.A.M.C. on July 1, to replace the Medical Officer of the Non-permanent Active Militia who had been on duty at Camp Borden since 1919; three other ranks also were enlisted for duty in this hospital. The annual report of last year pointed out the necessity of more hospital accommodation at Camp Borden. This has been provided in a building well laid out for the purpose, where a well-equipped hospital is now available to meet all requirements of the camp.

The medical work for the Royal Canadian Navy has gone on smoothly, all naval patients being admitted to the Military Hospitals at Halifax and Esquimalt. One Medical Officer recently appointed to the Canadian Navy, is now taking a course at the Royal Naval College, Chatham, England.

During the year training for other rank personnel of the R.C.A.M.C. was carried out to a limited degree. Owing to the reduced strength of the various detachments in districts, field training was not attempted and only training in first aid and hospital duties was possible.

Dieted Station Hospitals are maintained in all districts, with the exception of M.D. 7, 12 and 13, in each of which is an inspection room and detention ward. In Military District No. 3, Kingston, steps were taken, towards the end of the year, to prepare the Sydenham Military Hospital for a Station Hospital.

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In June the D.G.M.S. made an official visit to the Pacific coast, taking in, on the way, the various medical units as well as the Air Force at High River and the annual camps of training. He found the medical administration satisfactory in the different Military Districts.

Non-Permanent Active Militia—Canadian Army Medical Corps.

Appointments to the medical units of the Non-Permanent Active Militia continued satisfactorily throughout the year. The following table shows the strength in officers and nursing sisters as at March 31, 1924:—

Units	Medical Officers	Quartermasters	Nursing Sisters
Field Ambulances.....	191	25	.....
Sanitary Sections.....	6	.....	.....
Cavalry Clearing Stations.....	49	4	77
General Hospitals.....	86	3	198
Stationary Hospitals.....	134	6	88
Other Units.....	4	.....	.....
Totals.....	470	38	363
Corps Reserve.....	39	5	.....
Totals.....	509	43	363
General List (attached to units).....	213	.....	.....
“ (unattached).....	12	.....	.....
Regimental Medical Services.....	14	.....	.....
“ (Corps Reserve).....	4	.....	.....
Totals.....	752	43	363

During the year there was an increase in the amount of training for militia medical units. One Cavalry Field Ambulance and 14 Field Ambulances trained at local Headquarters, while 1 Cavalry Field Ambulance and 4 Field Ambulances did field training at camps of instruction. At Niagara a composite detail of C.A.M.C. personnel from No. 7 Cavalry Field Ambulance and Nos. 2, 5, 16 and 19 Field Ambulances trained under the senior officer present.

Issues of surplus stores to Government departments, without repayment, to the amount of \$8,769.24 were made.

As in previous years the qualified dispenser has manufactured many preparations at a much lower cost than would be entailed by purchase in the open market. In the same way the mechanic employed in repairing instruments and hospital furniture and refitting field medical equipment has been the means of a considerable saving of public funds.

Health of the Troops

The health of the troops of the Permanent Force, during the year, was generally good and no serious outbreaks of infectious disease occurred. A mild epidemic of chicken-pox, among the dependents living in barracks in Winnipeg, was soon under control and nothing of a serious nature developed. There were some forty cases of a mild form of influenza among the Gentlemen Cadets of the Royal Military College, but the disease subsided without the occurrence of any serious complications. During annual training at the Niagara Camp M.D. 2, a case of smallpox developed but by prompt action in the matter of quarantine and vaccination, all further progress of the infection was arrested.

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The total number of patients treated during the period from April 1, 1923, to March 31, 1924, was 2,980, this total is made up as follows:—

Permanent Force.....	1,735
Non-Permanent Active Militia.....	148
Royal Military College.....	181
Royal Canadian Air Force.....	166
Royal Canadian Navy.....	149
Royal Navy.....	5
Cadets.....	589
Civilians.....	7
Total.....	<u>2,980</u>

There were 14 deaths during this period, 11 Permanent Force, 1 Royal Can. Air Force, 2 Civilians.

Two thousand eight hundred and sixty-three Medical Boards were held during the year.

Miscellaneous

During the year the formation of a National Defence Centre of the St. John Ambulance Association was authorized. Classes were organized and lectures given in first aid by Medical Officers of the Permanent Force and Non-Permanent Active Militia. Examinations were held and 237 certificates of the association issued to successful candidates through the National Defence Centre.

The Association of Militia Medical Officers, which last met in February, 1914, was reorganized at a meeting held on the 9th of April, 1924, and will be dealt with in the next annual report.

The final meeting of the executive of the Editorial Board of the Canadian War Museum, Medical Section, at which the Director General of Medical Services was represented, was held at McGill University on September 19, 1923. A full report was received as to the progress in the different sections of the Descriptive Catalogue. The material is now ready for the printer and only awaits authority for publication. Special arrangements for the care and up-keep of the Museum were made and an agreement drawn up between the Department of National Defence and McGill University authorities.

The official booklet, "Instructions for the Canadian Medical Service" was revised and a new edition published. This includes information and instructions, in complete and concise form, for the Royal Canadian Navy and the Royal Canadian Air Force.

The general history of the Medical Service during the Great War, by Sir Andrew Macphail, O.B.E., B.A., M.D., C.M., LL.D., although somewhat delayed in publication has now been given to the printer and may be expected in book form shortly.

The story of the C.A.M.C. with the Canadian Corps during the last 100 days of the Great War, by Colonel A. E. Snell, C.M.G., D.S.O., has now been printed and will be available for distribution immediately.

(5) Pay Services

The situation in the Pay Department for the year 1923-24 remains much the same as during the previous year, excepting that the work in connection with the war has continued to decrease, and the time is near at hand when the duties consequent thereon can be completely taken over by the regular staff.

The members of the Royal Canadian Army Pay Corps and the civilian staff employed under this directorate deserve credit for the efficient manner in which they have carried out the duties assigned them during the past year.

The usual financial statements showing the expenditure during the fiscal year ending March 31, 1924, in the different districts, in connection with the Permanent and Non-Permanent Active Militia, are embodied in appendix "B," as follows:—

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 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.

(6) Records

The administrative organization of the directorate and the functions of its different sections during the period under review remain as outlined in the annual report for the fiscal year 1922-23. There was, however, a total decrease of 137 in the personnel employed, but notwithstanding this decrease, very satisfactory progress was made in all branches of the post-war problems with which the directorate has to deal.

Every effort has been made to locate ex-soldiers for whom war medals are available, and in this task great assistance has been given by the Department of Soldiers' Civil Re-establishment. There remain for distribution, however, approximately 2,809 1914-15 Stars, 91,013 British War Medals, 54,255 Victory Medals, 1,129 Memorial Crosses, 5,886 Memorial Plaques, and 5,608 Memorial Scrolls.

Four hundred and twenty-four applications for Service Medals other than the Great War were received and dealt with by the Awards Board, and 280 of these were awarded and transmitted for presentation.

The total despatch of awards is as under:—

War Service Badges.....	671
King's Certificates.....	79
Medals and Decorations.....	83
1914-15 Stars.....	424
Long Service and Good Conduct Medals.....	55
C.A.F. Officers Decorations.....	92
C.A.F. Long Service Medals.....	117
Fenian Raid.....	8
N. W. Rebellion.....	8
Memorial Crosses.....	796
Scrolls.....	1,839
Plaques.....	1,796
British War Medals.....	20,609
Victory Medals.....	14,325
Total.....	40,902

Four hundred and seventy-one new estates were received for distribution, 579 full estates were distributed and there still remain on hand 886 full estates to be distributed. Funds in the custody of the directorate awaiting distribution amount to \$164,034.19 and funds amounting to \$27,258.94 are held in trust.

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During this year, much more minute researches were necessary than previously due to the detailed information requested. Statistical rolls were supplied to five regiments, five cities, seven districts and counties, three universities and nine clubs and fraternal organizations.

As the consolidation and the permanent architectural treatment of military cemeteries overseas nears completion, a gradual decrease of the work of War Graves Section is apparent. During the year, however, 503 new graves were registered in all theatres and 981 burial reports despatched. 7,118 forms for the verification of cemetery registers and the inscription on headstones were despatched to the next of kin; also 3,036 registers of cemeteries overseas were forwarded to the relatives.

(7) Extract from Report of Commandant of the Royal Military College of Canada

Discipline

The college year, 1923-24, opened auspiciously with a First Class in which we all had implicit confidence, and none more so than myself. Special privileges were granted to them in the way of leave, etc., and until February, 1924, the discipline enforced seemed, on the surface, to be all that could be desired. Owing to a regrettable incident, however, it was found essential after a searching investigation to deal severely with certain members of the Senior Class, and to take rigid measures to ensure strict compliance with the regulations.

Since then, with the exception of breaches of discipline by two cadets of junior classes, the discipline of the college has been very good.

Both the academic and military work of the cadets has been satisfactory and the progress made has been far ahead of any recent years. They have evinced a distinct inclination to study and have brought receptive minds to their work, with gratifying results.

Sports

During the past year, there has been the usual activity in sports at the college, and the college rugby football team won the Intermediate Dominion Championship.

Attendance

Sixty-seven candidates were admitted to the college in September, 1923. At that time the strength was 171 (with four cadets absent pending discharge). During the year one cadet had to retire on leave owing to ill health, and five cadets were discharged at the request of their parents.

The three cadets mentioned in my last year's report as leaving on account of ill health, and probably returning this year, did not return.

National Defence Headquarters has been informed that there will probably be vacancies for 50 recruits next autumn.

Deaths

I regret to have to report the sudden death of Lieut.-Colonel J. A. Scroggie, D.S.O., M.C., P.P.C.L.I., a member of this year's Staff College Class.

Until September, 1923, he was a valued member of the College Staff, and all ranks at the R.M.C. feel that they have lost a real friend, and none more so than myself.

An extremely loyal, gallant, dependable officer, he will be sincerely mourned by his many friends of the old 1st Division. In war and in peace he was always the same; full of courage, faithful, painstaking and efficient and everyone admired him as an officer and considered him a very real friend.

Medical Arrangements

During the past year the health of the Gentlemen Cadets has been very good. No deaths have occurred. An outbreak of influenza occurred in March, and about forty cases developed. These cases were treated in our own hospital and an improvised ward in the Main building, without any additional outside help, with the exception of two orderlies, who were loaned by the Quartermaster from his staff of cleaners and helpers. The outbreak this year was not very serious and no serious complications developed.

One hundred and eighty-one Gentlemen Cadets were admitted to the hospital for treatment during the year, and 614 attended the hospital for treatment.

Subordinate Staff

Military.—The work carried out by the Military Subordinate Staff has been satisfactory in every way, and I am well pleased with their conduct throughout the year. I would not willingly lose any one of them.

Civilian.—The work of the Civil Subordinate Staff has been satisfactory, and I believe that each and every member has given of his best.

Training

This subject was thoroughly gone into by the Advisory Board during their annual visit, and their general remarks are available in their Report of this year. A detailed report was submitted by the Commandant, which, upon examination, is considered to be adequate and satisfactory.

Riding Establishment

Good progress has been made by the cadets in riding, and the usual syllabus of instruction has been carried out, including instruction in shoeing horses, fitting and assembling harness, etc.

Improvements to College

Many improvements to the college grounds and buildings have been made during the year.

Numerous improvements have been made to the grounds generally, and Captain F. Vokes, R.C.E., the hard-working District Officer deserves great praise for his untiring efforts.

Attached Officers

During the past year the General Staff Branch of the Royal Military College has conducted two courses at the college—a Preparatory Course for officers who were candidates for admission to the Staff College and a Refresher Course for officers of the Permanent Force.

The Preparatory Course commenced on October 1, 1923, and was concluded on February 25, 1924. Five officers of the Permanent Force attended it, and one officer of the R.C.A.F. was attached. The work was arranged to allow of that most suitable to the officers of the Refresher Course being taken up before Christmas.

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The Refresher Course, which was attended by eleven officers of the Permanent Force, with three officers of the R.C.A.F. attached, commenced also on October 1, and was concluded on December 21, 1923. During this period the officers of both courses took up the same work and worked together.

Militia Staff Course

The number of officers taking this course has greatly increased. Three hundred and twenty-five copies of each lecture and scheme have been distributed to the districts, while 172 candidates have written on the examinations.

The examinations this year have been distributed throughout the course instead of being all held at the end of the course as last year. This made it easier for candidates to take the necessary time to sit for the examinations.

Officers' Courses—General

In the various officers' courses which have been conducted by the General Staff Branch of the college very considerable training has been given to both the Permanent and Non-Permanent Militia and it is hoped that this sphere of the college work will continue and increase. It is, however, necessary to ensure that the cost of this branch of the work is kept separate from the other expenditures in connection with the college and not allowed to appear as a charge against the education of the Gentlemen Cadets.

The work of Colonel T. V. Anderson, D.S.O., p.s.c., has been carried out with signal success. He has been most painstaking in his efforts to impart knowledge to those attending the courses, and he is a valued member of the R.M.C. Staff; always ready to assist in anything appertaining to the welfare of the college.

Trophies and Gifts

T. L. Church, Esq., M.P., again very kindly presented a beautiful trophy for the Recruits' obstacle race.

Through the kind efforts of the Honourable, the Minister of National Defence, and Major-General J. H. McBrien, C.B., C.M.G., D.S.O., the Government consented to the beautiful collection of silver plate of the 1st Battalion, The Leinster Regiment (Royal Canadians), being placed in the care of the Royal Military College, where it is now on display in an alcove specially fitted up as a strong room for the purpose.

The collection of the 1st Battalion, the Prince of Wales' Leinster Regiment (Royal Canadians) is the finest that could be seen anywhere, and it is doubtful if its historical value could be computed by any expert. The one hundred and five different pieces are of a pleasing variety, and there runs through all a strain of the great traditions and accomplishments of the officers and men of the regiment, and strong reflections of nearly every spot in the British Empire, for it was the lot of the regiment to serve in almost every domain where the Union Jack is flown.

The Honourable the Minister of National Defence has also presented to the college a valuable collection of medals of the late and other wars, which have been placed at the entrance of the Educational building with other war trophies, thus enlarging the interesting and valuable collection already at the college.

All ranks at the college feel sincerely grateful to the Honourable the Minister for the kindly thought which prompted this gift.

The college appreciates very much indeed the kindness of the under-mentioned, who have generously presented books to the Library during the period under review:—

- J. R. Brown, Esq., of New York.
- W. W. Gibson, Esq., of Kingston.
- F. McLennan, Esq., K.C. of Montreal.
- Major H. T. Cock, M.C., The R.C.R.
- Captain F. Vokes, R.C.E.
- P. C. Stevenson, Esq., of Ottawa.
- Lieut.-Colonel J. A. Scroggie, D.S.O., M.C., P.P.C.L.I.

REPORT OF THE QUARTERMASTER GENERAL

General

Consequent upon the amalgamation of the Naval, Military and Air Services in the Department of National Defence, the Quartermaster-General's Branch has taken over certain duties in connection with all services, where it was considered efficiency and economy in administration would be secured.

These details include matters relating to all three directorates into which this Branch is divided, viz.:—

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

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 the Department of Public Works),
- Heating and lighting of buildings,
- Transportation by land and sea (ocean, rail and mechanical transport),
- Horse transport, and the provision of publicly owned horses,
- Veterinary services,
- Telephone services,
- Barrack services.

The necessity for the observance of the strictest possible economy has been recognized and this has been the governing policy. It is considered, however, that all services are now at their minimum strength consistent with efficiency.

Royal Canadian Army Service Corps

In order to carry on satisfactorily, it was found necessary to obtain amendments to the Establishment of the R.C.A.S.C. which provided for a slight increase of personnel amounting to seventeen other ranks.

The strength of this unit on the 31st of March, 1924, was 24 officers, 241 other ranks.

Supplies for Troops and Horses (Permanent and Non-permanent Active Militia)

During the period covered by this report, 1,585 contracts for various supplies and services were made by the Contracts Branch at the request of this Directorate.

The following supplies were issued:—

Food rations.....	583,824
Hospital diets.....	22,786
Forage rations.....	285,795

The food and forage provided by the contractors was of excellent quality and at very reasonable prices. The average cost per ration of food was .00112 cents higher than the previous year, but, on the other hand, the cost of a forage ration dropped .00478 cents.

The following is a comparison of the cost per ration for the past four years:—

March, 1921—Food.....	\$ 0.47423	Forage.....	\$ 0.4763
March, 1922—Food.....	0.33418	Forage.....	0.37312
March, 1923—Food.....	0.31265	Forage.....	0.30092
March, 1924—Food.....	0.31377	Forage.....	0.29614

Accommodation Generally

The remarks contained in the reports of this Branch for the years 1921-22 and 1922-23 with regard to Permanent Force accommodation are still applicable. Another fire occurred in March, 1924, at Rosedale Heights, leaving only one building standing. This building is to be vacated in the near future, as the land is being disposed of by the Department of Public Works. The cost of upkeep of all of the Barracks with the exception of the newer groups (such as the Fort Osborne Barracks, Tuxedo) is now a very large item and must continue so until funds become available for the construction of new Barracks.

Lighting and Heating of Buildings

The difficulties met with in the past few years in obtaining fuel for the heating of buildings have not been experienced during the period covered by this report. The supply was ample and generally of good quality. The use of bituminous coal, instead of anthracite, has been continued where feasible, and the danger from fire as a result of the use of this class of coal has been greatly lessened, due to the fact that the caretakers and firemen have become better informed as to the proper mode of firing this coal. A certain degree of danger will, however, always exist where heating plants and chimneys are not suitably constructed to burn soft coal.

The supply of light to all buildings has been satisfactorily and economically taken care of.

Transportation by Ocean and Rail

The provision of ocean transportation is practically confined to personnel attending Schools of Instruction, proceeding to and returning from England.

There are still a number of accounts covering transportation in connection with the Canadian Expeditionary Force outstanding, and these are dealt with on presentation by the carrier companies.

This Branch is responsible for the issue of all rail transport. This is kept down to a minimum.

The railways are giving satisfactory service in connection with the movements of troops to and from annual training camps.

Mechanical Transport

The number of motor vehicles owned and operated by the Department of National Defence on March 31, 1924, was slightly in excess of the number in use on the same date in 1923. This is due mainly to greater demands for motor transport for various services.

On March 31, 1923, the following motor vehicles were owned by this department:—

Motor cars.....	19
Heavy trucks.....	7
Light delivery trucks.....	24
Ambulances.....	20
Motor cycles.....	5
Total.....	<u>75</u>

During the past fiscal year, seven motor cars and six light delivery trucks were purchased at a cost of \$29,245.50. Two heavy Leyland trucks were also acquired by transfer without payment from the Royal Canadian Air Force.

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As a result of constant use during the past five or six years, it was found necessary to dispose of the following vehicles, they being found unfit for further service:—

Motor cars.....	4
Ambulances.....	2
Motor cycles.....	3
Total.....	9

There were therefore the undermentioned motor vehicles, in use on March 31, 1924:—

Motor cars.....	22
Heavy trucks.....	9
Light delivery trucks.....	30
Ambulances.....	18
Motor cycles.....	2
Total.....	81

Horse Strength, Permanent Active Militia

On March 31, 1923, the total number of horses in the Permanent Force, including Cavalry, Artillery, Infantry, Army Service Corps and other units, was 754, of which number 109 were cast or sold, 19 died or were destroyed and 11 transferred, leaving a balance of 615.

Additional horses were acquired, by purchase, 103; by transfer, 11; and returned from straying, 1, or a total of 115.

The present strength is 730, allocated as shown in the following statement:—

Royal Canadian Dragoons.....	155
Lord Strathcona's Horse (Royal Canadians).....	137
Royal Military College.....	52
Royal Canadian Horse Artillery.....	224
Royal Canadian Artillery (Coast Arty. and Mobile Arty.).....	33
Royal Canadian Engineers.....	25
Royal Canadian Regiment.....	17
Princess Patricia's Canadian Light Infantry.....	13
Royal 22nd Regiment.....	9
Royal Canadian Army Service Corps.....	61
Royal Canadian Army Medical Corps.....	3
Royal Canadian Ordnance Corps.....	1
Total.....	730

Cartage was, for the most part, carried out by the R.C.A.S.C. Horse Transport 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 responsible for the care and health of the horse strength, and although the Establishment has been reduced to a minimum, these duties have been very satisfactorily carried out.

Telephones

In view of the necessity for the exercise of the greatest economy, the expenditure for the provision of telephones was kept down to a minimum. Owing to the reopening of several Armouries closed down during the previous year on account of the shortage of fuel, and the organization of new units, the cost of telephones was slightly in excess of that for 1922-23.

The total expenditure during 1923-24 was \$14,167.22, as compared with \$13,611.80 during 1922-23, or an increase of \$555.42.

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, gas, water and paille straw and also for the allotment of quarters.

(2) Directorate of Equipment and Ordnance Services

During the year ending March 31, 1924, the Branch of the Director of Equipment and Ordnance Services carried out the usual provision and distribution of clothing, necessaries, equipment and ammunition. Owing to lack of funds, many important services had to be curtailed or postponed completely with the result that the general provision question is now far from satisfactory.

With the funds available in the Warlike Stores Votes this Department was barely able to provide for a skeleton upkeep service for the small force trained.

Universal Baling System for Clothing and Textiles Generally

During the year a Universal Pressure Baling System for clothing and necessaries was introduced for use in all Ordnance Depots. Fixed quantities of each class of garment were adopted to bring the weight of complete bales to approximately 100 pounds. It has been found that the following advantages have resulted:—

- (a) A very great reduction in storage space.
- (b) A reduction in transport rates. Original packing cases were heavy and on long freight hauls the transport charges high.
- (c) Little likelihood of pilfering en route. Once opened, the bale cannot be re-closed without being placed in a baling machine.
- (d) With heavy paper lining it has been found that bales are a better protection against moths.
- (e) The work of handling in Ordnance Depots is greatly facilitated and the appearance of the storehouses improved.

The Ordnance personnel have been actively employed in baling stocks of clothing and other textiles held in all Ordnance Depots.

Wheels

From general reports received from Inspectors of Ordnance Machinery throughout Canada, it was found that the wood in wheels of all artillery vehicles returned from overseas had shrunk so badly that very considerable repairs were necessary. This repair service involved the use of highly technical machinery and has been well carried out. In all, there was a total of 4,000 wheels repaired.

Petawawa Fire

On July 17, 1923, a disastrous fire broke out in the Ordnance Depot, Petawawa Camp, and stores and property to the value of \$97,285.23 were destroyed.

A Court of Inquiry proceeded to Petawawa on July 18, and made a thorough investigation into the circumstances of the fire but no evidence could be produced which would enable this court to fix the responsibility for the outbreak. All reasonable precautions had been taken and there was no evidence of negligence or carelessness on the part of the personnel.

Inspection of War Trophies

This department undertook to have departmental inspectors carry out the inspection of war trophies which have been allotted by the Deputy Minister of Public Archives to cities, towns, villages, etc., throughout Canada. Complete provincial lists were supplied to this department. These lists were arranged by Military Districts and forwarded to District Officers Commanding to have inspections carried out and reports rendered for the information of the Deputy Minister of Public Archives. These reports are to deal particularly with the general condition of the war trophies and the service is to be carried out without additional expense to the public.

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Removal of clothing stocks from George Street Building to Castle Building

The stock of clothing held at the Headquarters Depot, Ottawa, was removed from the George Street building to the Castle building.

The move occupied about one month's time and was very successfully carried out.

Defective Revolvers and Revolver Ammunition

During the past year several revolvers became damaged in firing. This matter is under investigation and has been referred to the War Office for advice on the subject.

Q.F. 18-pr. Shrapnel

During the Petawawa Training Season 1923, several "bursts" occurred in using Q.F. 18-pr. shrapnel ammunition. An immediate investigation was started and it was found that the "bursts" were due to a defect in the cartridge case known as "annular ring." An examination was made of all cartridge cases which had been fired at Petawawa during the season and it was found that this defect was common in a large percentage of these cases. Specimens of defective cases were forwarded to the War Office to be placed before the Ordnance Committee for report and as a result of this report it was decided that all cases should be thoroughly examined and any showing the defect of annular ring should not be used for firing service charges. Examination and rectification is being carried out at the Dominion Arsenal, Quebec.

Inspector of Armourers Services, Quebec

During the past year the Inspector of Armourers Services perfected a sight base for adapting Ross Rifle Aperture Sights to S.M.L.E. Rifles. The department adopted this base for use, and arrangements have been made for an initial supply.

The work of overhauling and repairing rifles received from overseas as divisional equipment was continued.

Chief Inspector of Ammunition

This Branch inspected all the output of the Dominion Arsenal, Quebec, and in addition carried out considerable inspection work particularly in connection with small arm ammunition.

Dominion Arsenal, Quebec

The following detail shows the output during the year:—

Cartridges, S. A. Ball .455" Revolver, Mark II.....	800,000
" " Blank " " " ".....	100,000
" .22" Long Rifle.....	730,700
" .22" " naval service.....	200,000
" S. A. Ball .303" Mark VII.....	3,718,500
" " " D.R.A.....	200,000
" " .303" Drill.....	1,000,000
" " .303" Blank.....	500,000
" Filled B.L. or B.L.C. 15 or 12 pr. 1½ lb. Blank.....	6,009
" Q.F. 12-pr. 12 cwt. Filled with Primer Blank.....	606
" Q.F. 12-pr. 12 cwt. Filled 2 lbs. Cordite M.D. Size 11, with adapter, Mk. III.....	2,134
Shells, Q.F. Filled H.E. 12-pr. & 14-pr. Mk. V.....	2,134
Discs, Marking, Butt.....	5,200
Chargers, New, .303".....	98,500
Chargers, repaired .303".....	54,441
Boxes, Pistol.....	3,139
" .303" New.....	3,615
" .303" repaired.....	1,803
" .22" calibre.....	25
" Mks. I, XI, and XV.....	371
" 12-pr. repaired.....	277
" 12-pr. for H.E.....	357
" Metal-lined.....	67
Vehicles repaired.....	57

The following facts in connection with last year's work are of interest:—

(1) The Charger Plant formerly located at St. Valier street was transferred to the Arsenal premises. This was necessary owing to the fact that the building in which the Plant was located had been sold.

(2) An oil-burning furnace has been installed in the Shell Factory for nosing 4.5-inch Howitzer shell. This is the first oil furnace ever installed in this plant.

(3) Two thousand 12-pounder High Explosive shells were completed and filled with T.N.T. during the year. These shells were proved at Halifax by the Chief Inspector of Ammunition and functioned most satisfactorily.

The production of High Explosive shells is a new departure as far as the Dominion Arsenal, Quebec, is concerned, and the results obtained are extremely reassuring.

(4) The heating system throughout the whole plant was overhauled, remodelled and modernized. It is expected that this will result in greatly increased efficiency and will effect a considerable saving in fuel.

(5) Experiments were carried on in connection with the production of tracer ammunition and these experiments are now in a fairly advanced stage and it is hoped that the Dominion Arsenal will shortly be able to manufacture our total requirements of this ammunition.

Financial Reports relating to the Dominion Arsenal, Quebec, will be found in Appendix "C."

Inspectors of Ordnance Machinery

Inspectors of Ordnance Machinery visited all Artillery Batteries throughout the country and examined the equipments generally. The condition of the guns and vehicles is good, but there are certain batteries particularly in Winnipeg, where the equipment has suffered considerably due to inadequate storage accommodation. Efforts have been made to obtain more suitable storage space but lack of funds has seriously handicapped the department.

Supply of Cordite for Small Arm Ammunition for Dominion Arsenal, Quebec

Under a five-year agreement made on the thirty-first of March, 1911, the Canadian Explosives Limited, manufactured Cordite, size 5/2 for use in production of small arm ammunition. The contract expired during the war and was not renewed. During the year it was represented to the department that unless a fresh contract was entered into, the Canadian Explosives would have to dispose of their Cordite plant. It was thought most desirable to have this plant retained and the necessary arrangements were made this year to obtain the requirements of 5/2 Cordite for Dominion Arsenal from Canadian Explosives, Limited.

Inspections by R.C.O.C. Inspecting Officers of Non-Permanent Units' Arms, Clothing, Equipment and Stores Generally

A total of 680 Reports of Inspection of N.P. Units have been received, checked and recorded during the past year. Records have been maintained of all debits and credits in connection with deficiencies and subsequent recoveries of arms, clothing, equipment and stores of all units.

It has been decided that under existing circumstances, the actual production of all articles, for inspection, each year is a necessity so far as N.P. units are concerned; but that the D.O.C. may make an exception in the case of articles of clothing provided a bond is obtained in each individual case and a signature obtained within a period not exceeding 6 months prior to date of inspection.

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Courts of Inquiry and Boards of Officers

Proceedings of Courts of Inquiry and Boards of Officers to the extent of approximately 450 have been dealt with during the past year. These proceedings in the great majority of instances dealt with losses and deficiencies generally of arms, clothing and equipment on charge of units of the Non-Permanent Force Rifle Associations and Cadet Corps.

The number of proceedings dealt with is still considered to be abnormal notwithstanding the fact that a substantial reduction over last year is reported.

Reports of R.C.M.P. Investigations and Activities Connected with Missing Arms

In accordance with arrangements made with the Commissioner, the R.C.M.P. authorities have investigated so far as possible all losses of small arms and other losses of a miscellaneous nature where theft has been involved. Generally speaking, a measure of success has been obtained. Several rifles have been recovered from individuals who were found to be unlawfully in possession of arms and arrangements made for the recovered arms to be returned to Ordnance Depot or to unit as the case may be.

In several cases the culprits have been brought to justice.

Measures taken to reduce Deficiencies of Clothing and Equipment Etc. in Possession of Units of the N. P. Force

A Bond system has been introduced whereby certain arms and articles of clothing and equipment can only be removed from the N.P. Units Armoury when the individual concerned signs a bond form on which is recorded full particulars as to the articles to be removed and the full name and address of the member of the unit who accepts the articles.

A copy of the bond form duly completed, is given to the member of the unit concerned and a copy is retained by the responsible accounting officer.

Serial Numbers of Arms to be Recorded

In order to facilitate investigations of losses of arms by the R.C.M.P. authorities, all District Officers Commanding have been instructed to notify all Officers Commanding N.P. units within the several Military Districts that a complete record of the serial numbers of all arms in their possession will be maintained in future and that R.C.O.C. Armourers will arrange to check all such records of serial numbers of arms when carrying out their annual inspections.

Washing Contracts

The usual estimates were prepared in connection with washing of blankets and bedding, etc. and cleaning services generally, and submitted to the Director of Contracts in order that the necessary contracts in each Military District might be awarded.

Sales of Surplus Stores, Produce, Etc.

Surplus, obsolete and condemned stores and clothing to the value of \$71,925.98 were disposed of by sale or by transfer to other Government departments.

Stocktaking

In spite of reduced staffs, good progress has been made throughout the several Ordnance Depots in connection with stocktaking. Weekly Reports are now being received regularly at National Defence Headquarters from the whole of the District Ordnance Depots inclusive of Petawawa Camp.

Miscellaneous

Approximately 25,000 H.Q. files were received in the directorate during the past year.

Sixteen thousand eight hundred letters were received and 21,600 letters were despatched.

Corps Administration

Establishment.—The limited establishment of the corps at the present time is: Officers, 35 (excluding seconded officers, 4): Other Ranks, 415, (including 75 enlisted caretakers, but not including 2 supernumeraries (tailors) at the R.M.C. Kingston). During the early part of the year, the limited establishment was slightly increased, but consequent upon the lack of funds, was again correspondingly reduced during the year, with a result that the present establishment of the Corps is approximately the same as it was at the termination of last financial year. The general efficiency of the corps is to an extent impaired by so reduced an establishment. Difficulty has been experienced during the year in obtaining for enlistment skilled men such as clerk-typists, textile refitters, tailors and saddlers. This has resulted in moves being made of personnel between stations to meet the situation.

Caretakers—Armouries and Drill Halls.—The shortage of caretakers for the various armouries and drill halls throughout the Dominion has again been brought to attention during the year, the present number of caretakers authorized being: Enlisted 75, Civilian Grade III (Chief Caretakers), 7, Grade II (full-time) 105, Grade I, (Part-time) 57. These numbers are insufficient to meet actual requirements, and by employing the men available to the very best advantage, it has only been possible to partially meet the situation. Some 35 additional caretakers are needed to supervise valuable public property; these cannot be supplied from present appropriations.

Armourers and Armament Services.—The Inspector of Armourers Services proceeded from Quebec to England during the past year on an instructional tour. He visited many of the Ordnance Depots in England and Small Arm Section at Weedon, obtaining first-hand knowledge in matters appertaining to small arms and machine guns, studying the latest Royal Army Ordnance Corps methods of workshop management, storage, upkeep and preservation of arms, and the arrangements employed to carry out annual inspections and upkeep of arms on units' charge.

It is intended as far as possible to apply the Imperial Army procedure in Canada.

Since returning to Canada, the Inspector of Armourers Services has inspected the arms on ordnance charge and the Armourers Services generally in London, Toronto and Kingston. Arrangements have been made for a complete tour of the various stations during the present year.

Courses of Instruction.—During the past year two members of the Royal Canadian Ordnance Corps attended Courses of Instruction at the Artillery College, Woolwich, England, one taking the Armament Artificers (Fitters) Course and the other a course for Ammunition Examiners. Each successfully passed the final examinations in the respective subjects and were very favourably reported upon.

The Armament Artificer is now doing duty in Military District No. 6 and the Ammunition Examiner in Military District No. 11.

Lieut. (Temp. Capt.) V. A. Curmi, R.C.O.C. is at present in England taking the Ordnance Officers Course.

Two Qualifying Courses for Armourers under the Inspector of Armourers Services were arranged during the year. Five Armourers attended and qualified for the rank of Armourer Staff Sergeant at the first course, and 8 at the Course which terminated on June 30 last.

Revision of Standing Orders and Corps Forms

Standing Orders for the Royal Canadian Ordnance Corps have been revised and recompiled during the year. These orders have been approved and are now being printed; distribution of copies will be made as soon as they become available.

During the year 61 enlistments into the Corps were effected and the following discharges were carried out:—

For usual reasons	25
Compulsory (on reduction of strength)	31

(3) Engineer Services and Works, 1923-24

Nature of Work covered by Engineer Service Vote

The Vote for Engineer Services and Works provides funds for,—

(a) The design, construction and maintenance of all Defence Department (Militia Service) works, buildings, general machinery and accessories; water and lighting systems; drains, parades, roads, bridges, culverts, piers, fortifications, field works, telephones, surveys, Engineer launches, etc. Certain large works of the above nature are carried out by the Department of Public Works.

(b) The charge and conservation of lands, stores, unoccupied buildings, camp grounds, rifle and artillery ranges, the property of, or held by, the Department of National Defence.

(c) The operation of military telephones, Defence Electric lights, water supply and lighting systems, water transport, etc.

(d) The preparation and custody of all plans, drawings and documents connected with the above subjects.

Personnel for Engineer Services

The Quartermaster General is charged with the general supervision of the above mentioned services and working under that official at Headquarters is a Director of Engineer Services directly in charge of all work and personnel. A small staff is maintained at Headquarters for administrative and inspection purposes. In each district are one or more Engineer Officers with the necessary staff for the execution of the various services. Work is carried out by military labour, by civilian labour under the supervision of military personnel, or by civilian contractors.

Distribution of Expenditure

The funds voted for 1923-24 were expended almost entirely for maintenance of existing buildings and works. The following table shows the percentage of funds expended according to the class of building and work:—

	p.c.
Maintenance of Rifle Ranges	11.1
“ Barracks, including offices, quarters, stables, workshops, etc.	34.2
“ Ordnance Buildings	6.3
“ Drill Halls	19.7
“ Camp Grounds	10.2
“ Fortifications	5.7
“ Arsenals	2.1
“ Royal Military College	6.4
New construction, Connaught Rifle Range	4.3

The distribution of expenditure in the various districts was as follows:—

	p.c.
M. D. No. 1—H.Q. London, Ont.....	7.0
“ 2—H.Q. Toronto, Ont.....	7.4
“ 3—H.Q. Kingston, Ont.....	8.3
Royal Military College, Kingston.....	6.5
Ottawa Services.....	1.2
Petawawa Camp.....	3.1
Connaught Rifle Range.....	9.1
M. D. No. 4—H Q. Montreal, P.Q.....	6.0
“ 5— “ Quebec, P.Q.....	14.5
“ 6— “ Halifax, N.S.....	18.0
“ 7— “ St. John, N.B.....	2.3
“ 10— “ Winnipeg, Man.....	7.5
“ 11— “ Esquimalt, B.C.....	5.3
“ 12— “ Regina, Sask.....	1.3
“ 13— “ Calgary, Alta.....	2.5

The existing buildings and works have been maintained in a fairly satisfactory condition except for the roofs of several drill halls which it is hoped will be renewed during 1924-25. It will be noted that the only new work carried out was at the Connaught Rifle Ranges. A new building for the joint use of the Dominion of Canada Rifle Association, the local Militia units and the Small Arms School, was erected which has made a very great improvement in the facilities for rifle practice and training at this range. A cottage for permanent occupation by the Foreman of Works was constructed which will make for greater efficiency in the operation and maintenance of the range generally.

Future Requirements

The existing accommodation for the Permanent Force is not satisfactory. The most urgent need for new barracks exists at Toronto and at Halifax. Preliminary plans have been made for new barracks at Long Branch, Toronto, and further study of the requirements is going on at present. Married quarters are required at every Permanent Force Station. The service generally would attract a better class of men and greater efficiency would be attained if more married quarters could be provided.

Many armouries require repairs that cannot well be further delayed. Many new rifle ranges are required and several old ranges have inadequate danger areas, due to the increased range of modern ammunition. A growing demand exists for new rifle ranges for use not only by the Militia but also by Civilian Rifle Associations and Cadet Corps. Proper magazine accommodation is needed at several points in Canada, the ammunition at present being stored in unsuitable buildings. At Halifax a combined military and naval magazine is an urgent necessity. Plans for such a magazine have been prepared and it is hoped that sufficient funds for a start on this work will be available in 1924-25.

Notes on Various Agreements Made During the Year

The following notes refer to some of the more important arrangements made during the year under review:—

(a) Connaught Rifle Range has been further developed and used for the Annual Meeting of the Dominion of Canada Rifle Association; for courses of instruction of the Canadian Small Arms School, and as a camping ground for the local Non-Permanent Militia. It has proved to be most suitable for all the above purposes. It is expected that no further rifle practice will take place at Rockcliffe Rifle Range and preliminary arrangements for rifle practice have been made to provide accommodation for the local military units and Rifle Associations at Connaught Ranges.

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(b) An agreement has been entered into with the Forestry Branch, Department of the Interior, whereby that Branch assumes responsibility for fire protection over a large part of Petawawa Military Reserve and in return is allowed to carry out experiments in silviculture. This arrangement works to the advantage of both departments.

(c) The agreement with the Department of Agriculture whereby that department has the use of Connaught Rifle Ranges for grazing and haying purposes, has been continued with mutual benefit.

(d) Preliminary arrangements have been made with the Public Works Department concerning the division of expenditure by the two departments on buildings used by this department. For some time there has not been any definite rule governing such expenditures and each case was considered separately. This entailed considerable correspondence. It is fully expected that an agreement will be arrived at that will be acceptable to both departments.

(e) There has been very close co-operation between this Department and the Parks Branch, Department of the Interior, concerning sites and structures of historical interest and a number of such sites have been handed over to the Parks Branch during the year under review.

Use of Bituminous Coal

The use of bituminous coal, reported on last year, has been continued. Experience has shown that with a few exceptions this coal can be used. Generally speaking, when using it, labour costs for firing, clearing chimneys, etc., are greater and the smoke nuisance objectionable. In a few cases the use of anthracite coal has been authorized after it had been fully demonstrated that the use of bituminous coal was impracticable. In other cases, experience in firing bituminous coal has given more satisfactory results. New installations or replacements of heating apparatus have all been of a type suitable for the use of bituminous coal.

Temporary War Buildings

Since the close of the late war, an endeavour has been made to utilize temporary buildings, built during the war, for various purposes. On account of the inflammable nature of these buildings special precautions were taken to guard against fire. Notwithstanding the extreme precautions, several serious fires have taken place and on account of the danger to both life and property it has been decided to discontinue the use of these buildings at London and Toronto. The abandoning of these buildings intensifies the already great shortage of married quarters and makes it more necessary than ever that funds be provided for the construction of permanent buildings. It is proposed to carry out the sale of military properties not required and it is hoped that the proceeds of such sales may be made available for the construction of those buildings which are most urgently required, without expense to the public.

Engineer Services for R.C.A.F.

All work of a construction nature required by the Royal Canadian Air Force has been carried out under the supervision of the Engineer Service, such sums expended being chargeable to Air Force Vote.

Designs and specifications have been prepared for Wireless Stations and the hut for one station constructed in Ottawa for use by the Royal Canadian Corps of Signals.

Due to the isolated location of Camp Borden, a proposal has been considered of moving this Air Station to Long Branch and sketch plans have been prepared for it, in conjunction with plans for barracks on this same property.

Training Camps

Temporary Engineer Services for Training Camps have been carried out by the Engineer Services. Satisfactory arrangements have been made but it is not possible to arrange the same comforts for the troops that could be provided if training were on a larger scale and took place at permanent central camps.

Adjustment of War Claims Vote

The Sydenham Military Hospital at Kingston which had been temporarily handed over to the Department of S.C.R. was closed up by that department and the property handed back to the Defence Department, less certain buildings destroyed by fire during the period.

The provision of new offices for Headquarters, for a small military hospital, and for Ordnance Stores at Kingston, has for some time been a matter of great importance.

After a careful consideration of the whole situation at Kingston, it was decided that the Old Sydenham Hospital would, with certain alterations, provide excellent accommodation for the above mentioned purposes. The work was put in hand during the late fall and it is hoped that all necessary alterations will be complete early in 1924-25.

This is the only large work that has been undertaken during the year.

Naval Services

Minor work in fitting up quarters for the Royal Canadian Naval Volunteer Reserve has been carried out under the supervision of the Engineer Services, funds being provided from the Naval Vote.

Cadet Services

Temporary Engineer Services required for Cadet Camps were carried out by the Engineer Services, funds being provided from the Vote for Cadet Services.

Work Carried Out in 1923-24

The following is a list of the more important work carried out in 1923-24 and chargeable to the Vote for Engineer Services and Works:—

Military District No. 1

London.—Wolsely Barracks, fitting up and renovation for accommodation for R.C.R.; provide gymnasium for R.C.R. Armouries, install new boilers.
Stratford.—Armouries, renew hot water boilers.

Military District No. 2

Toronto.—Stanley Barracks, external painting; complete lavatory; stables, replace swinging bales with partitions.
Oshawa.—Armoury, internal painting.
Hamilton.—New armouries, new roof.
Niagara Camp.—Cavalry lines, extension of drainage; horse lines.
Camp Borden.—Concrete bases for masts, etc., radio plant.

Military District No. 3

Kingston.—Tete du Pont, general repairs to brick stables; grading barrack square; heating "E" block. Calderwood House, repair roof. Fort Henry, repairs to magazine accommodation. Artillery Park, alterations to stables. Tete du Pont Barracks, repairs due to fire; repair electric wiring.

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Alexandria.—Regrade drill hall site, sow with grass seed, concrete entrances, etc.

Gananoque.—Repairs to walks at east and west ends of drill hall.

Renfrew.—Repairs to brickwork at gable ends.

Napanee.—Armoury, repairs to plumbing and shooting gallery.

Pembroke.—Armoury, provide guard to prevent ice and snow sliding off roof.

Peterborough.—Armoury, repairs to roof.

Military District No. 4

Point-aux-Trembles.—Renew platform and overhead shelter.

St. John's.—The Barracks, levelling, draining, etc., drill area; paint interior and exterior of stables.

Montreal.—Craig Street Drill Hall, alterations and interior renovations; repair floor in main hall; renew eaves gutters and conductor pipe; white-washing interior walls, painting, etc. Armoury, Les Carabiniers, roofing and plumbing work. Victoria Rifles of Canada Armoury, repair roof, brickwork, etc.

Sherbrooke.—Old Courthouse, painting new porch, etc.

Military District No. 5

Levis.—Provide accommodation for ten Rifle Associations. Repair road from St. George street to No. 2 Fort.

Quebec.—St. Louis Barracks, shed for Engineer Stores. Shell Factory, new floor, tool room skylight; remove smoke stack.

Military District No. 6

Halifax.—Citadel, R.C.A.S.C. Stables, repair drains and roadway. Cambridge Library, enlarge furnace room. Sackville Married Quarters, repair roof. R.A. Park, R.C.A. and R.C.E. Officers' Mess, repair damage by fire. Repair road from Sackville street to Citadel gate. Military Hospital, fit up vacant ward for use as medical store. H.M. Gun Wharf, "A" store, renew slating; take down and rebuild chimney; machine shop, repair damage by fire. Armoury, main floor, renew in part. Sandwich F.C. Post, renew wire fencing around P.F. Cell and F.C. Post. Portuguese Cove and Devil's Island, datum posts for range finding instruments. Engineer Yard, repairs to wharf. Brunswick street, paving in front of military property. Cunard street, paving in front of military property. Queen street, paving west end "E" side and south end "E" side. Fort McNab, construct mobilization shelter; Master Gunners' Quarters, install new furnace. Ives Point Battery, erect new building, baths, wash house and flush closets; repairs to roof in 12-pounder magazine. Fort Ogilvie, install heating system in equipment room.

Military District No. 7

Sussex.—Rifle range, repair stop butt.

Woodstock.—Armoury, new heating plant.

St. John.—Armoury, repairs to roof.

Sussex Camp.—Clearing, ploughing and seeding grounds; construct and move cook houses, etc.; damage by flood.

Military District No. 10

Winnipeg.—St. Charles Rifle Range, repairs to caretaker's cottage; competitors' huts. Main Street Armouries, external painting. Fort Osborne Barracks, Station Hospital, linoleum.

Brandon.—Rifle Range, repairs to caretaker's cottage.

Camp Hughes.—Temporary repairs to Ordnance Equipment Building.

Military District No. 11

Esquimalt.—Work Point Barracks, renew floors in barrack rooms; married quarters, build nine doorways; hospital, install heating plant; officers' rms. and qrs., kalsomine where required; improve playing and parade grounds; hospital, electric light wiring. Provide additional ordnance accommodation by conversion four naval coal sheds. Additional ordnance accommodation as above.

New Westminster.—General repairs to drill hall.

Military District No. 12

Moosomin.—Armoury, new roof covering.

Maple Creek.—Armoury, new roof covering.

Military District No. 13

Calgary.—Sarcee Camp, reshingle roof of men's mess building, Artillery mess and hospital building (contract to Baird Construction Co., Ltd.). Sarcee Indian Reserve, clearing brush from artillery ranges.

The following is a list of Military properties disposed of during the fiscal year 1923-24:—

Military Properties sold or transferred to other Departments

Beamsville, Ont.—Old Drill hall and site sold to the municipality of Leeds and Lansdowne for \$400 under authority of Order in Council dated July 30, 1923.

Burlington Heights, Ont.—Old military cemetery transferred to the Department of the Interior under authority of Order in Council dated July 16, 1923.

Campbellville, Ont.—Old drill hall sold for \$205; site transferred back to the original donor, Mr. Felix Devlin, under authority of Order in Council dated October 19, 1923.

Oshawa, Ont.—Drill hall site—a strip containing 240 square feet—sold for \$420 under authority of Order in Council dated November 25, 1923.

Kingston, Ont.—Part of Sydenham Hospital site sold to T. A. McGinnis for \$10,000 under authority of Order in Council dated December 12, 1923.

Kingston, Ont.—Old Shoal Tower and water lot fronting on Market Battery transferred to the Department of the Interior under authority of Order in Council dated January 18, 1924.

Cobourg, Ont.—Old armoury site conveyed to the town of Cobourg under authority of Order in Council dated October 19, 1923.

Prescott, Ont.—Fort Wellington and site transferred to the Department of the Interior under authority of Order in Council dated April 19, 1923.

Montreal, P.Q.—McGill University drill hall site reconveyed to the donors under authority of Order in Council dated October 14, 1923.

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Three Rivers, P.Q.—Rifle range site—a right of way for an electric power line—was sold to the Shawinigan Water and Power Company for \$300 under authority of Order in Council dated August 17, 1923.

Quebec, P.Q.—A strip of the Citadel Glacis, containing 1,185 square feet, was sold to Mr. J. R. Strang for \$1,500 under authority of Order in Council dated December 30, 1922.

Levis, P.Q.—A part of the Levis Military Reserve, containing 6.95 acres transferred to the Department of the Interior for sale, under authority of Order in Council dated December 19, 1922.

Shelburne, N.S.—Nine former Military reserves, containing about 1,500 acres, transferred to the Department of the Interior for disposal. Authority—Order in Council dated May 26, 1923.

Yarmouth, N.S.—Cape Forchu Military reserve containing 8.9 acres transferred to the Department of the Interior for disposal. Authority—Order in Council dated May 18, 1923.

St. John, N.B.—Old Martello Tower, Blockhouse and site, containing about 5 acres, transferred to the Department of the Interior. Authority—Order in Council dated June 30, 1923.

New Westminster, B.C.—Rifle Range site, containing 130.4 acres, transferred to the Department of the Interior for sale. Authority—Order in Council dated June 23, 1923.

St. Johns, P.Q.—2.3 acres from the south side sold to A. E. Brunet for \$375 under authority of Order in Council dated January 30, 1924.

St. Johns, P.Q.—About 750 square feet transferred to the Department of the Interior as a site for a tablet by Order in Council, P.C. 461, dated March 26, 1924.

Truro, N.S.—Rifle Range—about 5 acres to the southwest of the Canadian National Railways transferred to the Department of Indian Affairs by Order in Council P.C. 486 dated March 26, 1924.

Sarnia, Ont.—Rifle Range—property rights formerly allowed by the Department of the Interior now abandoned.

List of Military properties acquired during 1923-24

Nil.

REPORT OF THE CHIEF ACCOUNTANT FOR THE FISCAL YEAR 1923-24

The Accounts Branches of the Militia, Naval and Air Services were amalgamated as from April 1, 1923, the merging of the different accounting systems having been successfully effected since that date. Following the amalgamation, the Staff of the Accounts Branch at Ottawa was reduced by sixteen employees, or 17 per cent. There has been no change indicated either in procedure or personnel in respect of the work performed by employees of the Branch outside of Ottawa.

The expenditure and revenue statements, and the remarks contained in this report relate only to Militia and Air Services, the Naval expenditure being dealt with in the report of the Naval Service.

The expenditure for Militia Services during the fiscal year 1923-24 was practically the same as for the previous year. That for Adjustment of War Claims, however, was much lower than for 1922-23, due largely to the fact that payment of an account for £375,000, representing interest claimed by the British Shipping Liquidation, was withheld pending settlement of several outstanding accounts due Canada by the Imperial Government. There was also quite a substantial reduction in the expenditure in respect of belated claims for Separation Allowance and War Service Gratuity and for medals purchased.

The Air Service expenditure for 1923-24 shows an increase of \$244,195 over 1922-23, which is due to the appropriation of \$250,000 for the purchase of new air-craft and equipment.

Following are comparative tables of expenditure, refunds and revenue for the fiscal years 1922-23 and 1923-24. Civil Government is not included in either case, it being shown in Statement No. 3, Appendix "A."

EXPENDITURES—MILITIA AND AIR SERVICES

	Militia Votes	Air Votes	Adjust- ment of War claims	Imperial War Graves	Battle- fields Memorials	Total
	\$	\$	\$	\$	\$	\$
1922-23.....	9,797,408	1,004,983	4,279,236	378,442	174,945	15,635,014
1923-24.....	9,675,341	1,249,178	678,320	371,785	108,773	12,083,397
Decrease.....	122,067	.....	3,600,916	6,657	66,172	3,551,617
Increase.....	.....	244,195	.....	.....	.....	.....

CREDITS—REFUNDS AND REVENUE—MILITIA AND AIR SERVICES

	Revenue		Refunds			Total
	Militia Services	Air Services	Militia Votes	Demobiliz- ation and Adjust- ment of War Claims	Air Votes	
	\$	\$	\$	\$	\$	\$
1922-23.....	466,714	27,092	293,045	1,281,335	311,170	2,379,356
1923-24.....	296,784	11,532	460,087	106,890	261,273	1,136,566
Decrease.....	169,930	15,560	1,174,445	49,897	1,242,790
Increase.....	167,042

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

- (1) Appropriation Accounts 1923-24.
- (2) Revenue 1923-24.
- (3) Comparative Statement of Expenditure and Revenue for ten years, 1914-15 to 1923-24.
- (4) Expenditure on account of Adjustment of War Claims 1923-24.

Transport and Freight Claims

Two thousand two hundred and sixty-one transportation accounts were audited and paid during the fiscal year under review; the amount outstanding March 31, 1924, being \$11,905.82.

Reductions made in accounts paid during the year, resulted in a saving of \$9,681.34.

Settlement of the following was effected—

8 claims for loss and damage to shipments.....	\$ 2,767 96
57 applications for refund of unused portion of tickets.....	1,103 56

Recoverable Accounts

Recoveries were effected during the past year of moneys expended on behalf of the Imperial Government and Canadian Government departments. Some of the accounts previously rendered the Imperial Government are still the subject of audit observations entailing considerable research and correspondence.

The accounts of Canadian Battlefields Memorials and Imperial War Graves Commission (Canadian Agency) are dealt with by this section, together with many other miscellaneous recoverable accounts affecting the Militia, Naval and Air Services.

Recoveries effected in the fiscal year 1923-24 were:—

British Government—	
Recovered by cash.....	\$ 428,803 36
Other Government Departments—	
Recovered by cash or transfer warrants through the Finance Department.....	199,631 73

Surplus Stores

There was a decided decrease in the value of surplus stores sold during the year 1923-24, the amount collected and deposited to the credit of the Receiver General being \$31,070.02, as compared with \$122,542 for the previous year.

Costs and Statistics

As intimated in last year's report, a system to produce costs and statistics in respect of Non-Permanent Active Militia training was developed during the year under review.

The purpose of this work is (1) to provide the Chief of Staff with financial and other data to assist in the administration of the training programme, and (2) to provide information for the use of the department generally.

The various training schemes are controlled by allotments made to each Military District while allotments for general training expense are controlled at Headquarters.

District Commanders were assisted in effecting a current control of their allotments by monthly statements from Headquarters showing disbursements made from all sources.

A complete analysis of all training expenses was carried out, the following data being produced,—

For each District's troops and each scheme of training:—

1. Numbers trained by units.
2. Cost analysis of direct expense.
3. Cost analysis of general expense.

The results of the first year's work have proved satisfactory and beneficial to all concerned.

A comprehensive Cost and Statistical Record is also maintained in connection with the Royal Canadian Air Force, reflecting value of assets, operational costs, number of men days, number of flights, flight mileage, flying time, consumption of gasoline and oil, rations issued, etc.

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REPORT OF THE ASSISTANT DEPUTY MINISTER

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

(1) CIVILIAN EMPLOYEES

During the fiscal year certain questions relating to allotment of duties and organization have been dealt with in conjunction with the Civil Service Commission. It has been found that the tentative organizations created for the Accounts Branch, and the Naval Service Branch, were inadequate, and in other respects unsatisfactory. The Civil Service Commission is now (March 31, 1924) engaged on the work of reorganizing these branches, and it is expected that in the near future they will be placed on a more satisfactory basis.

A further reduction has been made during the year in the civilian personnel of the department. A number of employees, both permanent and temporary, have been retired and laid off and their positions abolished.

The statement given below shows the number of civilian employees in the Department of National Defence (permanent and temporary) at Ottawa, and the amount paid in salaries on April 1, 1923, and on March 31, 1924.

	Employees at Ottawa		Total Amount of Salaries	
	April 1, 1923	March 31, 1924	April 1, 1923	March 31, 1924
			\$ cts.	\$ cts.
Permanent.....	433	405	57,247 65	52,423 56
Temporary.....	275	86	23,349 97	8,713 73
	708	491	80,597 62	61,137 29

The figures given above as of April 1, 1923, are greater than those shown in the annual report for the fiscal year 1922-23 as of March 31, 1923. This difference is due to the fact that the Naval Service and Air Force employees, who were brought within the Department of National Defence upon amalgamation, were only taken into the records of that department with effect from the beginning of the new fiscal year, i.e., April 1, 1923.

(2) PRINTING AND STATIONERY

Statistical statement showing work performed and expenditure:—

	1922-23	1923-24	Increase or Decrease
Printing requisitions issued.....	530	653	*123
Stationery requisitions issued.....	1,607	2,364	*757
Records of sales of military books.....	\$ 1,595 14	\$ 1,438 80	\$ †156 34
Expenditure for printing.....	37,098 17	46,414 04	*9,315 87
Expenditure for stationery.....	39,183 21	20,874 23	†18,308 98
Express and freight.....	4,795 40	4,034 03	†761 37

*Increase. †Decrease.

(3) CORRESPONDENCE REGISTRY

Statistical report on the work of the Central Correspondence Registry for the year ending March 31, 1924.

	1922-23	1923-24	Increase or Decrease
Files charged-out.....	275,080	318,539	43,459 (Inc.)
Incoming files recorded.....	303,475	367,957	64,482 (Inc.)
Files transferred to Daly Building.....	23,742	Work completed	
Loose papers received.....	171,975	171,636	339 (Dec.)
Files created.....	12,249	8,153	4,096 (Dec.)
Separation Allowance and Assigned Pay Branch files combined.....	5,528	619	Work completed
Total files handled.....	792,049	866,904	

Staff—April 1, 1922..... 46 April 1, 1923..... 47
 March 31, 1923..... 37 March 31, 1924..... 46

The apparent increase in the staff as of April 1, 1923, as against March 31, 1923, is accounted for by the fact that up to the latter date only the Militia and Air Service Staffs were included. On April 1, 1923, the Naval Service Staff (brought in as a result of the amalgamation) was added.

Militia Service Staff		Air Service Staff	
March 31, 1923	April 1, 1923	March 31, 1923	April 1, 1923
23	24	23	24
27	28	27	28
32	33	32	33

The figures given above as of April 1, 1923, are greater than those shown in the annual report for the fiscal year 1922-23 as of March 31, 1923. This difference is due to the fact that the Naval Service and Air Force employees, who were brought within the Department of National Defence upon amalgamation, were not taken into the records of that department until after the beginning of the new fiscal year, i.e., April 1, 1923.

(2) PRINTING AND STATIONERY

Statistical statement showing work performed and expenditures—

Category	1922-23	1923-24
Printing	1,000	1,200
Stationery	2,000	2,500
Books	500	600
Supplies	1,500	1,800
Repairs	100	150
Travel	200	250
Postage	100	120
Telephone	100	150
Lighting	100	120
Heat	100	120
Water	100	120
Insurance	100	120
Interest	100	120
Contingencies	100	120
Total	7,000	8,500

REPORT OF THE JUDGE ADVOCATE-GENERAL

Under the terms 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 from January 1, 1923, the Judge Advocate-General became responsible to the deputy minister.

Thirty-three courts-martial were held in Canada during the fiscal year ending March 31, 1924, all of such courts-martial being district. This is a decrease of sixteen compared with the preceding year, and, generally speaking, the offences were not of a serious nature. This is indicative of the continued improvement in the discipline of the Permanent Force.

The proceedings of these courts-martial indicate a substantial improvement in the knowledge of military law possessed by the officers sitting on the courts in question. It is extremely desirable, however, that a thorough knowledge of military law and the provisions of the King's Regulations relative to discipline should be possessed by all officers, and it is pointed out in this connection that the various proceedings of courts-martial and courts of enquiry which have come before the Judge Advocate-General for review indicate that there is still considerable room for improvement.

As stated in the report for the preceding year, on the creation of the Department of National Defence the Judge Advocate-General now performs similar duties in relation to the Royal Canadian Navy and the Royal Canadian Air Force as he formerly did in relation to the Canadian Militia. During the period under review the King's Regulations and Orders for the Royal Canadian Air Force were prepared by that officer, and have now gone into effect.

During the period under review two amendments were made to the Militia Pension Act, one dealing with the suspension, and, in certain instances, the continuance of the pension when the pensioner is employed in the public service of Canada, and the other restoring the period of service required to establish eligibility for pension to twenty years, as it was prior to the amendment of 1919 which reduced such period to one of ten years. Both these amending Acts were prepared by the Judge Advocate-General.

The Judge Advocate-General has been a member of various departmental committees, and his duties have been increased as a result.

Owing to the Crown's title to considerable property under the control of the department being disputed, certain litigation has ensued. It has been the Judge Advocate-General's duty to prepare the necessary material in collaboration with the Department of Justice, and it is hoped that such litigation will effectually settle a number of points which have been a matter of long standing dispute.

With a view to minimizing as much as possible the number of cases of deficiencies in clothing and equipment on charge to Units of the Non-Permanent Active Militia, proceedings have been instituted through the Department of Justice against the officers whom the Department considers financially responsible. The preparation of these cases and the necessary reference to the Department of Justice have been dealt with by the Judge Advocate-General.

All important reports to Privy Council have either been prepared by him, or submitted for his consideration, and, in addition, he is responsible for the drafting of certain orders and regulations.

As a member of the Pensions and Claims Board, administering the Militia Pension Act, the Judge Advocate-General has prepared numerous opinions and memoranda on matters affecting pensions.

A system for simplifying the procedure followed in the issuing of orders and regulations was put forward by the Judge Advocate-General, and has now been approved and put into effect.

REPORT OF THE DIRECTOR OF CONTRACTS

During the fiscal year under review the functions of the Contracts Branch remained the same as in the preceding year. The duties of the branch include the purchase of all supplies of whatever nature required by the Militia, Naval and Air Services; the execution and supervision of contracts for the performance of services as distinguished from purchases, and the inspection of the supplies delivered on contract.

The purchases included all those required during the fiscal year, and consisted of all the provisions, medical supplies, fuel and forage for the Royal Military College, the Dominion Arsenal, the Permanent Militia, Air and Naval Forces, and the Camps of Instruction; uniform clothing of many patterns; furniture; field equipment of various kinds; guns, and gun carriages; automobiles, trucks, and other military vehicles; small arm ammunition; paints, varnishes and oils, ironmongery; electrical equipment; telegraph and wireless apparatus; armament and torpedo stores; boats, aircraft and flying equipment; and a very wide variety of other stores such as are necessary for the use of the Militia, Naval, and Air Services.

During the year contracts were made for electric lighting; snow cleaning; laundry, washing and dry cleaning; cartage; conservancy and scavenging; repairing motor cars, trucks, steamers, lighters and motor boats, at different centres throughout the Dominion, and for various other services incidental to the proper maintenance of the Permanent as well as the Non-Permanent Military, Naval, and Air Forces.

Considerable quantities of supplies were also purchased on behalf of ships of the Imperial Service, as well as to meet demands from Bermuda Dockyard.

In making contracts competitive tenders were invited in practically every instance.

The policy of purchasing supplies made in Canada out of Canadian material was continued, but when Canadian-made goods were not procurable preference was given to goods of British manufacture. Only in exceptional cases were contracts placed with firms in foreign countries, and when this was done it was because suitable substitutes were not available either in the home market or in Great Britain.

During the year the co-ordination of the work previously done in the Purchasing Sections of the Militia, Naval and Air Services prior to the amalgamation, was completed with the result that there is now a unified system of dealing with the many demands made on the branch and which, in case of emergency, can be readily expanded without disturbing the functions of the branch in any degree.

APPENDIX A

The following are statements for the fiscal year showing:—

1. Appropriation Accounts 1923-24.
2. Revenue 1923-24.
3. Comparative statement of expenditure and revenue, Militia and Air Services for the ten years 1914-15 to 1923-24.
4. Expenditure on account of Adjustment of War Claims, 1923-24.

STATEMENT No. 1.—Appropriation Accounts, 1923-24—Militia and Air Services

Appropriation	Amount of Grant	Expenditure	Grant unused	Grant exceeded	Remarks
<i>Militia Services—</i>					
Allowances, Active Militia.....	100,000 00	91,018 18	8,981 82		The training of the Non-Permanent Active Militia, was interrupted through withdrawal of instructional detachments of Permanent Force troops from Nova Scotia, Quebec, Ontario and Manitoba to Cape Breton in aid of the Civil Power.
Annual Drill.....	1,058,000 00	980,509 83	77,490 17		
Cadet Services.....	450,000 00	450,000 00			
Clothing and Necessaries.....	300,000 00	294,256 57	5,743 43		
Contingencies.....	25,000 00	24,927 08	72 92		
Customs Dues.....	12,000 00	9,758 36	2,241 64		
Departmental Library.....	2,000 00	1,818 17	181 83		
Dominion Arsenal, Lindsay.....	9,000 00	7,622 86	1,377 14		
Dominion Arsenal, Quebec.....	390,000 00	389,997 02	2 98		
Engineer Services and Works.....	576,700 00	575,644 08	1,055 92		
Grants to Association and Bands.....	100,000 00	85,248 32	14,751 68		
Maintenance of Military Property.....	250,000 00	196,444 92	53,555 08		
Ordnance Arms, Lands, etc.....	66,000 00	56,422 90	9,577 01		
Pay of Staff.....	255,000 00	250,411 52	4,588 48		
Permanent Force.....	5,290,000 00	5,125,605 10	164,394 90		
Printing and Stationery.....	70,000 00	67,288 37	2,711 73		
Royal Military College.....	345,000 00	338,081 84	6,918 16		
Salaries and Wages.....	260,000 00	246,605 63	13,394 37		
Schools of Instruction.....	115,000 00	90,379 93	24,620 07		
Topographic Survey.....	45,000 00	43,399 36	1,600 64		
Training Areas.....	5,000 00	2,097 75	2,902 25		
Transport and Freight.....	185,000 00	180,706 06	4,293 94		
Warlike Stores.....	160,000 00	159,827 05	172 95		
	10,068,700 00	9,608,070 89	400,629 11		

(Due to the calling out of Permanent Force troops in aid of the Civil Power in Cape Breton, certain expenses ordinarily paid from Permanent Force Vote were charged to "Aid to Civil Power".)

(Schools of Instruction were interrupted due to calling out of Permanent Force troops in aid of the Civil Power in Cape Breton Strike.)

<i>Special Votes—</i>					
Imperial War Graves Commission (Canada's Proportion) Vote No. 344.....	573,780 00	371,784 78	201,995 22		
Canadian Battlefields Memorials Vote No. 351.....	200,000 00	108,773 18	91,226 82		
Civil Pensions, Vote No. 110.....	1,115 42	1,115 42			
Compassionate Grant to J. Dymond, Vote No. 106.....	27 00	27 00			
Compassionate Grant to F. McKnight, Vote No. 107.....	500 00	500 00			
Compassionate Grant to W. Rogers, Vote No. 108.....	500 00	500 00			
Compassionate Grant to Miss H. M. May, Vote No. 109.....	94 67	94 67			
Compassionate Grant to C. Peachy, Vote No. 472.....	33 00	33 00			
Award to Major H. R. Northover, Vote No. 469.....	5,000 00	5,000 00			
Total Militia Votes.....	10,849,750 09	10,155,898 94	693,851 15		
Adjustment of War Claims (Militia).....	4,000,000 00	678,320 16	3,321,679 84		
<i>Air Services—</i>					
Operation, Maintenance, etc., vote 114.....	1,000,000 00	999,300 07	609 93		
New Flying Equipment, Vote 115.....	250,000 00	249,787 98	212 02		
Total Air Votes.....	1,250,000 00	1,249,178 05	821 95		

(A large proportion of the amount estimated for was in connection with Imperial Government accounts which have not been paid and will probably be covered by reciprocal adjustments.)

<i>Paid by Statute—</i>	
Miscellaneous Gratuities, C.S. Act 1918.....	\$ 1,685 53
Retirement Act 1920.....	11,372 50
Aid to Civil Power.....	86,614 92
Total.....	\$ 99,672 95

Note:—For Naval Expenditure see separate report of Naval Service.

STATEMENT No. 2.—Revenue, 1923-24.

Militia Services—

Advertisements.....	\$	15 00	
Barrack damages.....		128 71	
Rents of military property.....		18,819 85	
Sales of ammunition stores and clothing.....		390 86	
Sales of books and maps.....		2,385 04	
Sales of cast horses.....		3,980 25	
Sales of medals and ribbons (lost and replaced)..		17 04	
Sales of condemned stores and scrap.....		59,694 20	
Sales of Govt. property (old buildings, etc.)...		4,257 11	
Discharges by purchase.....		6,090 00	
Refunds for prev. years expenditure.....		8,799 56	
Sundries.....		11 53	
			\$ 104,589 15
Pensions Act, 1901 deductions.....		124,654 11	
Royal Mil. College—Cadet fees and supplies.....		66,105 09	
			295,348 35
Prem. dis. and exchange.....		1,319 06	
Fines and forfeitures.....		81 22	
Railway subsidies.....		35 57	
			\$ 296,784 20

Air Services—

Air worthiness.....		70 00	
Registration fees.....		120 00	
Air harbour licenses.....		80 00	
Pilots certificates.....		2 00	
			272 00
Rents.....		1,018 65	
Miscellaneous (Refunds prev. years expenditure and sundry sales).....		10,195 91	
			11,486 56
Premium dis. and exchange.....		45 39	
			\$ 11,531 95

NOTE.—For Naval Revenue see separate report of Naval Service.

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STATEMENT No. 3.—Comparative Statement of Expenditure and Revenue, Militia and Air Services, for the Ten years 1914-15 to 1923-24

Expenditure	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Militia Services—</i>										
Allowances, Non-Permanent Active Militia.....	66,513	68,643	45,573	70,794	51,283	91,214	75,418	119,362	98,507	91,018
Annual Drill.....	1,875,944					34,059	481,027	1,159,712	960,529	980,510
Cadet Services.....	327,679	84,972	80,311	90,771	68,770	74,414	230,288	469,348	336,933	450,000
Clothing and Necessaries.....	510,810		39,191				31,411	284,339	337,056	294,257
Contingencies, including Guards of Honour, Escorts and Salutes.....	36,557	31,670	23,214	16,344	5,338	8,762	38,461	38,791	37,609	24,927
Customs Dues.....	115,791	26,004	68,780	2,212			19,788	29,735	24,834	9,738
Departmental Library.....	1,113		985	615	1,043	974	846	1,390	888	1,818
Dominion Arsenals.....	265,267	299,078	29,924				637,423	632,608	395,128	397,620
Engineer Services.....	1,111,196	690,755	396,895	364,529	304,144	319,486	575,518	628,785	555,195	575,644
Grants to Associations and Bands.....	73,605	47,878	7,981	10,258	2,549	27,328	64,536	85,018	91,883	85,248
Maintenance of Military Properties.....	209,231	175,053	164,166	173,344	101,352	120,962	221,047	199,990	233,431	196,445
Pay of Inspector General and Military Members of Militia Council (Statutory).....	15,161	18,450	18,290	18,152	18,010	18,010	292,831	254,405	253,188	250,412
Pay of Headquarters Staff.....	72,050	74,956	84,766	93,998	103,154	127,844				
Pay of Division and District Staffs.....	107,410	109,241	123,536	112,397	113,693	161,599				
Permanent Force Pay, Provisions and Supplies.....	2,114,493	2,116,245	2,396,183	2,297,228	1,947,304	3,088,691	5,705,736	5,882,938	5,425,105	5,125,605
Printing and Stationery.....	69,880	70,000	70,000	69,871	61,667	52,391	75,206	100,480	62,655	67,288
Royal Military College.....	153,987	135,685	147,576	162,293	201,885	219,160	321,309	351,969	315,957	338,082
Salaries and Wages of Civil Employees.....	243,986	232,797	205,801	232,913	210,066	197,459	291,741	225,677	226,565	246,606
Schools of Instruction.....	164,669	178,898	81,384	7,899			21,958	112,869	67,628	90,380
Topographic Survey.....	35,038	25,440	31,274	41,406	31,082	40,522	45,125	39,956	42,330	43,399
Transport and Freight.....	208,774	60,567	43,923	41,306	16,698	24,854	189,815	168,247	168,247	180,706
Warlike Stores.....	496,867		15,753				361,303	199,376	94,022	159,827
Training Areas.....	234,592	233,085	224,623	68,838	4,643	5,041	10,612	2,360	2,134	2,098
Ordnance, Ammunition, Tents, Wagons, and Equipment generally, excepting Saddlery, Harness and Clothing.....	593,167	4,084	57,504	6,058	9,752	1,278	69,597			
Saddlery and Harness.....	146,066							74,987	66,000	56,423
Clothing—Reserve Stock and Outfitting new units.....	219,077									
Ross Rifles, Spare parts, bayonets, scabbards, arm chests and inspection.....	478,543									
Lands and construction of new Rifle Ranges.....	29,216									
Total Expenditure Militia Appropriations.....	9,976,627	4,685,086	4,357,289	3,871,226	3,252,433	4,614,048	9,886,624	11,013,910	9,795,824	9,668,071
<i>Miscellaneous Appropriations</i>										
War, Demobilization 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	678,320
Canadian Battlefields Memorials.....						7,797	164,756	137,421	180,736	108,773

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REVENUE										
MILITIA SERVICES—										
Militia Revenue.....	64,831	192,300	90,164	18,228	35,955	87,867	86,815	141,012	283,372	105,944
Casual Revenue.....	1,625	41,318	11,949	2,072	3,795	53,599	70,107	67,315	61,999	66,105
Royal Military College.....	32,047	35,142	41,646	39,177	54,428	47,979	120,387	112,412	121,244	124,654
Pension Act 1901.....	27,282	23,513	25,495	26,877	23,841	5,375			100	81
Fines and Forfeitures.....										
Total Revenue Militia Services.....	125,785	292,273	169,254	86,354	118,019	194,820	277,409	320,739	466,715	296,784
AIR SERVICES—										
Pilots Certificates.....						46	78	21	8	2
Air Harbour Licenses.....							350	30	40	80
Air Worthiness and Registration.....							730	140	205	190
Rentals.....							842	4,817	2,299	1,019
Casual Revenue.....							4,657	30,673	24,517	10,196
Premiums, Discount and Exchange.....							43	23	4	45
Total Revenue Air Services.....						46	6,700	35,764	27,073	11,532

STATEMENT No. 4.—Adjustment of War Claims

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1924

Particulars	Amount	
	\$	c.
Pay and Allowances (including subsistence, rations and Assigned Pay).....	158,480	90
Separation Allowance.....	39,285	30
War Service Gratuity.....	115,173	22
Engineer services and works.....	9,563	97
Ordnance services.....	127,669	33
Medical and dental services.....	1,130	52
Travelling and transport (ocean).....	86,587	00
Travelling and transport (land).....	42,510	01
Pay of civil employees.....	46,560	59
Rent, water, fuel and light.....	12,944	78
Telegrams, telephones (including rentals) cablegrams and postage.....	5,637	04
Printing and stationery.....	2,821	75
Funeral expenses.....	1,104	00
Grants to N.P. Active Militia on re-organization.....	1,000	00
War trophies.....	513	70
Historical section.....	31	50
Medals.....	2,115	79
Compensation for damages to property, loss of kit, etc.....	1,450	00
Advertising.....	26	30
Legal expenses.....	1,113	94
Soldiers' dependents—transportation.....	2,404	68
Canadian War Graves.....	17,393	37
Conservancy and contingencies.....	2,802	47
Total for year.....	\$ 678,320	16
Expenditure prior to 1st April, 1923, for war services.....	1,557,652,276	00
	\$ 1,558,330,596	16

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 of 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 in the Permanent Force with details of expenditure by stations.

STATEMENT No. 1—ALLOWANCES PAID TO NON-PERMANENT ACTIVE MILITIA IN THE VARIOUS MILITARY DISTRICTS FOR THE FISCAL YEAR 1923-24

Military District	Command Pay and Drill Instruction	Care of Arms	Postage and Stationery	Signallers, Gratuities, Bonuses, Musketry Prizes and Miscellaneous	Total Expenditure
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
No. 1.....	*18 71				*18 71
" 2.....	6,231 30	2,134 94	788 00	519 00	9,673 24
" 3.....	10,304 80	3,933 82	1,518 50	1,471 30	17,228 42
" 4.....	5,529 85	2,558 00	884 50	1,987 45	10,959 80
" 5.....	6,480 91	1,976 85	987 00	320 50	9,765 26
" 6.....	3,290 98	2,859 30	564 10	905 00	7,619 38
" 7.....	3,883 54	1,971 29	650 97	687 05	7,192 85
" 8.....	2,184 95	524 25	419 00	391 50	3,519 70
" 10.....	3,315 65	1,705 17	699 63	976 55	6,697 00
" 11.....	3,359 60	1,310 00	630 00	784 00	6,083 60
" 12.....	3,449 68	2,201 50	797 52	841 27	7,289 97
" 13.....	2,642 35	1,440 00	614 50	273 40	4,970 25
Total.....	50,692 32	22,615 12	8,553 72	9,157 02	91,018 18

*Paid by Chief Accountant.

STATEMENT No. 2—SHOWING EXPENDITURE BY STATIONS ON ACCOUNT OF PAY AND ALLOWANCES OF THE PERMANENT ACTIVE MILITIA FOR THE FISCAL YEAR 1923-24

Station	Strength, all ranks, March 31, 1923	Strength, all ranks, March 31, 1924	Pay and Allowances, Officers and Warrant Officers	Pay and Allowances, Non-Commissioned Officers and Men	Total Pay and Allowances
			\$ cts.	\$ cts.	\$ cts.
London, Ont.....	209	198	81,680 14	163,421 26	245,101 40
Toronto, Ont.....	420	441	206,258 46	314,676 15	520,934 61
Kingston, Ont.....	364	369	191,260 84	269,199 59	460,460 43
Ottawa, Ont.....	306	329	308,369 86	272,414 97	580,784 83
Montreal, Que.....	273	271	117,636 57	203,128 91	320,765 48
Quebec, Que.....	304	288	100,753 34	245,316 89	346,070 23
Halifax, N.S.....	527	526	256,202 38	366,249 78	622,452 16
St. John, N.B.....	50	52	40,230 23	40,490 82	80,721 05
Winnipeg, Man.....	486	502	197,429 88	338,397 73	535,827 61
Victoria, B.C.....	280	267	158,086 97	199,641 98	357,728 95
Regina, Sask.....	44	49	34,865 69	41,394 01	76,259 70
Calgary, Alberta.....	156	158	80,222 31	126,845 98	207,068 29
Total.....	3,419	3,450	1,772,996 67	2,581,178 07	4,354,174 74

STATEMENT No. 3—STATEMENT OF EXPENDITURE ON ACCOUNT OF PAY AND ALLOWANCES OFFICERS AND WARRANT OFFICERS OF THE PERMANENT ACTIVE MILITIA FOR THE YEAR ENDING MARCH 31, 1924

DETAILS OF EXPENDITURE BY REGIMENTS OR CORPS

Regiment or Corps	Regimental Pay		Allowances				Total Allowances	Total Pay and Allowances	Credits to Public and Refunds	Net Expenditure and Amount paid									
	\$	cts.	Quarters	Rations		Other					Dependents								
				\$	cts.	\$						cts.							
Royal Canadian Dragoons.....	51,716	57	2,244	81	4,468	94	3	50	6,384	31	13,101	56	64,818	13	3	89	64,814	24	
Lord Strathcona's Horse (Royal Canadians).....	50,595	51	3,605	26	4,368	59			5,758	28	13,732	13	64,327	64			64,327	64	
Royal Canadian Artillery.....	156,840	43	11,264	21	15,269	15	631	00	20,108	96	47,273	32	204,113	75	143	37	203,970	38	
Royal Canadian Horse Artillery.....	58,622	52	4,126	80	6,852	57		11	9,230	73	20,221	25	78,843	77	187	34	78,656	43	
Royal Canadian Engineers.....	143,503	94	10,710	91	14,805	55	70	00	20,092	50	45,678	96	189,182	90	62	19	189,120	71	
Royal Canadian Regiment.....	82,047	81	4,850	57	7,140	42	265	00	10,385	11	22,641	10	104,688	91	57	47	104,631	44	
Princess Patricia's Canadian Light Infantry.....	75,571	67	3,419	15	6,063	67		9	8,353	81	17,846	53	93,418	20	26	97	93,391	23	
Royal 22nd Regiment.....	35,097	01	912	93	3,194	50		571	90	4,127	48	8,806	81	43,903	82	7	53	43,896	29
Royal Canadian Army Service Corps.....	97,512	36	7,719	12	9,260	53		3	13,941	49	30,924	44	128,436	80	183	50	128,253	30	
Royal Canadian Army Medical Corps.....	102,115	76	8,029	32	8,252	13			10,507	53	26,738	98	138,904	74	52	41	138,852	33	
Royal Canadian Army Veterinary Corps.....	27,820	38	2,616	57	2,245	65			3,600	04	8,462	26	36,282	64			36,282	64	
Royal Canadian Ordnance Corps.....	145,786	09	12,969	71	15,155	09		10	24,625	67	52,701	37	198,547	46	274	07	198,273	39	
Royal Canadian Army Pay Corps.....	85,958	61	8,764	55	7,991	65			12,616	69	29,372	89	115,331	50	75	99	115,255	51	
Corps of Military Staff Clerks.....	88,423	83	8,501	83	10,827	07			13,897	01	33,225	91	121,649	72	107	33	121,542	39	
Royal Canadian Corps of Signals.....	30,294	53	2,604	82	2,683	35			3,437	04	8,725	21	39,019	74			39,019	74	
Canadian Small Arms School.....	11,287	25	1,223	11	2,049	76			1,691	69	3,934	56	15,221	81			15,221	81	
Instructional Cadre.....	93,160	61	7,250	52	10,727	28		31	15,393	09	33,402	09	126,562	70			125,618	91	
Non-Permanent Active Militia Officers attached to Permanent Active Militia.....	12,260	32			329	50		32			362	00	12,622	32			12,622	32	
Royal Canadian Machine Gun Brigade.....	5,331	87	454	11	433	16			408	31	1,295	58	6,627	45			6,627	45	
General List Permanent Active Militia.....	1,983	40	291	70	116	70			233	35	641	75	2,625	15			2,625	15	
Total.....	1,355,930	45	101,560	00	131,135	26		1,710	25	184,793	19	419,198	70	1,775,129	15	2,132	48	1,772,996	67

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STATEMENT No. 4—STATEMENT OF EXPENDITURE ON ACCOUNT OF PAY AND ALLOWANCES, OFFICERS AND WARRANT OFFICERS OF THE PERMANENT ACTIVE MILITIA FOR THE YEAR ENDING MARCH 31, 1924

DETAILS OF EXPENDITURE AT EACH STATION

Station	Regimental Pay		Allowances				Total Allowances	Total Pay and Allowances	Credits to Public and Refunds	Net Expenditure Amount Paid	
	\$	cts.	Quarters	Rations	Other	Dependents					\$	cts.	\$	cts.
London, Ont.	64,241	08	3,599	5,654		8,184	17,439	81,680		81,680	14
Toronto, Ont.	156,608	34	12,651	15,286		21,721	49,663	206,271	13	206,258	46
Kingston, Ont.	143,139	15	12,818	13,419		20,383	48,632	191,771	510	191,260	84
Ottawa, Ont.	230,500	39	23,735	21,652	1,412	31,338	78,138	308,639	269	308,369	86
Montreal, Que.	91,452	55	6,665	8,266		11,731	26,671	118,124	487	117,636	57
Quebec, P.Q.	81,105	66	1,689	7,485		10,313	19,698	100,805	50	100,753	34
Halifax, N.S.	194,596	17	13,800	20,479		27,453	61,782	256,379	15	256,202	38
St. John, N.B.	20,877	35	2,457	3,187		4,722	10,307	40,245		40,230	23
Winnipeg, Man.	159,259	34	6,454	13,023		19,212	38,037	197,956	526	197,429	88
Victoria, B.C.	119,666	47	8,896	12,308	6	17,258	38,469	158,136	49	158,086	97
Regina, Sask.	25,403	41	2,544	2,670		4,275	9,490	34,893	27	34,865	69
Calgary, Alberta.	60,080	54	6,247	5,701		8,198	20,147	80,228	5	80,222	31
Total	1,355,930	45	101,560	131,135	1,710	184,793	419,198	1,775,129	2,132	1,772,996	67

STATEMENT No. 5.—STATEMENT OF EXPENDITURE ON ACCOUNT OF PAY AND ALLOWANCES OF NON-COMMISSIONED OFFICERS AND MEN OF THE PERMANENT ACTIVE MILITIA FOR THE YEAR ENDING MARCH 31, 1924

DETAILS OF EXPENDITURE BY REGIMENTS OR CORPS

Regiment or Corps	Regimental Pay		Allowances				Total Allowances		Total Pay and Allowances		Credits to Public and Refunds		Net Expenditure Amount paid				
	\$	cts.	Quarters	Rations		Other		Dependents	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
				\$	cts.	\$	cts.										\$
Royal Canadian Dragoons.....	155,365	51	4,563	65	8,557	00	185	86	9,176	32	177,848	34	2,014	28	174,934	06	
Lord Strathcona's Horse (Royal Canadians).....	111,828	69	3,582	95	5,625	00	38	39	6,801	39	127,966	42	2,837	00	125,129	42	
Royal Canadian Artillery.....	162,948	05	4,568	55	12,242	50	92	94	14,033	82	193,285	86	1,172	08	192,113	18	
Royal Canadian Horse Artillery.....	195,945	54	8,882	35	16,399	00	40	82	14,283	96	39,606	13	6,253	59	229,298	08	
Royal Canadian Engineers.....	131,298	31	7,665	35	13,233	50	56	10	12,846	33	33,801	28	903	32	164,196	27	
Royal Canadian Regiment.....	223,833	96	5,159	35	11,135	50	14	119	30	30,470	65	254,304	61	3,848	90	250,455	71
Princess Patricia's Canadian Light Infantry.....	141,714	63	3,429	30	8,647	00	142	26	10,759	04	22,977	60	3,536	38	161,155	85	
Royal 22nd Regiment.....	115,828	49	6,524	00	10,929	00	31	05	8,752	43	26,236	48	2,868	43	138,696	54	
Royal Canadian Army Service Corps.....	168,002	49	16,100	45	25,708	00	3	10	22,745	53	64,617	38	1,464	18	231,755	69	
Royal Canadian Army Medical Corps.....	60,134	65	5,954	85	8,884	50	1	25	8,191	59	23,032	19	184	82	82,932	02	
Royal Canadian Army Veterinary Corps.....	1,976	40	256	20	364	50	.....	.....	200	00	820	70	2,797	10	2,797	10
Royal Canadian Ordnance Corps.....	252,450	19	31,821	65	47,785	50	.....	.....	39,655	85	119,263	00	484	33	371,228	86
Royal Canadian Ordnance Corps (Caretake- Section).....	53,095	40	6,136	20	13,576	50	1	00	12,682	41	32,396	11	25	45	85,466	06	
Royal Canadian Army Pay Corps.....	42,394	45	5,002	90	7,513	00	.....	.....	7,449	66	19,965	56	326	50	62,033	51
Corps Military Staff Clerks "A" Section.....	61,459	49	6,952	75	10,448	50	1	00	9,206	82	26,609	82	88,068	56	87,864	65	
Corps Military Staff Clerks "B" Section.....	36,609	35	5,567	10	8,187	50	.....	.....	7,524	23	21,278	83	52	31	57,835	87
Corps Military Staff Clerks Records Section.....	25,399	00	3,318	35	4,740	50	.....	.....	4,581	04	12,639	89	97	32	37,941	57
Royal Canadian Corps of Signals.....	38,807	80	1,709	75	2,850	50	.....	.....	1,596	31	6,156	56	725	52	44,238	84
Canadian Small Arms School.....	1,099	80	128	10	183	00	.....	.....	200	00	1,610	80	.....	.....	1,610	80
Instructional Cadre.....	57,677	63	5,656	35	8,401	00	33	25	7,839	69	21,930	29	164	03	79,443	89	
Total.....	2,037,369	83	133,040	15	225,411	50	683	52	212,736	02	571,871	19	28,062	95	2,581,178	07	

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STATEMENT No. 6.—STATEMENT OF EXPENDITURE ON ACCOUNT OF PAY AND ALLOWANCES OF NON-COMMISSIONED OFFICERS AND MEN OF THE PERMANENT ACTIVE MILITIA FOR THE YEAR ENDING MARCH 31, 1924

DETAILS OF EXPENDITURE AT EACH STATION

Station	Regimental Pay		Allowances				Total allowances	Total Pay and allowances	Credits to Public and Refunds	Net Expenditure and Amount paid								
	\$	cts.	Quarters	Rations		Other					Dependents							
				\$	cts.							\$	cts.					
London, Ont.	128,566	88	6,950	30	14,085	00	43	05	15,145	70	36,224	05	164,790	93	1,369	67	163,421	26
Toronto, Ont.	254,707	12	16,225	30	25,620	50	183	76	21,895	21	63,924	77	318,631	89	3,955	74	314,676	15
Kingston, Ont.	208,979	31	15,693	65	26,387	50	24	90	22,221	39	64,327	44	273,306	75	4,107	16	269,199	59
Ottawa, Ont.	179,460	48	25,348	65	37,189	00	1	00	30,885	86	93,124	51	272,584	99	1,170	02	272,414	97
Montreal, Que.	169,039	57	9,438	75	16,021	50	4	50	14,450	15	39,934	90	204,974	47	1,845	56	203,128	91
Quebec, Que.	190,163	04	14,686	70	24,681	00	34	35	19,256	46	58,658	51	248,821	55	3,504	66	245,316	89
Halifax, N.S.	307,003	25	9,805	55	21,487	00	46	99	30,264	40	61,603	94	368,607	19	2,357	41	366,249	78
St. John, N.B.	26,786	78	3,611	65	5,614	50	.....	.....	4,588	40	13,814	55	40,601	33	110	51	40,490	82
Winnipeg, Man.	296,278	61	9,893	50	17,311	50	.....	74	22,442	56	49,722	54	346,001	15	7,603	42	338,397	73
Victoria, B.C.	153,996	86	9,269	50	19,319	00	.....	.....	18,318	30	47,147	30	201,124	16	1,482	18	199,641	98
Regina, Sask.	27,551	10	3,988	25	5,805	50	.....	.....	4,073	39	13,867	14	41,418	24	.....	.....	41,394	01
Calgary, Alta.	98,836	83	8,108	45	11,889	50	.....	49	9,494	00	29,541	54	128,378	37	1,532	33	126,845	98
Total	2,037,369	83	133,040	15	225,411	50	683	52	212,736	02	571,871	19	2,609,241	02	28,062	95	2,581,178	07

APPENDIX C

REPORT OF THE SUPERINTENDENT, DOMINION ARSENAL, QUEBEC

EMPLOYEES

The average number of employees throughout the year was 245.

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, 1923-24

Total letter of credit.....	\$389,000 00	
Balance lapsed unexpended.....	3,692 66	
Gross expenditure at Quebec.....		\$ 385,307 34
Gross expenditure at Ottawa.....		12,276 41
		\$ 397,583 75
Less credits to current year's expenditure,		
Miscellaneous refunds.....	\$ 117 05	
Sale of 200,000 rds. .22" cartridges to Halifax Dockyards.....	1,700 00	
		\$ 1,817 05
Net expenditure charged to Dominion Arsenal, Quebec, Vote.....		\$ 389,997 02
Net expenditure charged to Bonus Vote No. 435.....		3,763 72
Net expenditure charged to Customs Dues Vote.....		2,005 96
		\$ 395,766 70
		\$ 395,766 70

STATEMENT OF MONEYS RECEIVED AND DEPOSITED TO CREDIT OF RECEIVER GENERAL, 1923-24

Petty cash.....	\$ 50 00	
Unused balance of travelling expenses.....	12 49	
Overpayment of sales tax.....	1 06	
Adjustment of Cost of Living Bonus.....	53 50	
Receipts from sale of 2,000 components, .303" cartridges, to Canadian Explosives, Limited.....	96 14	
		\$ 213 19
Credited to current year's expenditure.....	\$ 117 05	
Credited to casual revenue.....	96 14	
		\$ 63 55
Credited to Dominion Arsenal, Quebec, Vote.....		53 50
Credited to Bonus Vote No. 435.....		96 14
Credited to casual revenue.....		
		\$ 213 19
		\$ 213 19

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DISTRIBUTION OF DISBURSEMENTS, 1923-24

Wages.....	\$209,829 70	
Salaries.....	48,412 12	
Other materials, including oils, hardware, castings, acids, factory and chemical supplies.....	32,963 05	
Fuel.....	24,085 03	
Copper.....	23,828 71	
Lead.....	9,317 07	
Cordite.....	7,713 00	
Power and light.....	6,130 22	
Lumber.....	5,375 59	
New machinery.....	4,128 70	
Freight and transport (except cartage).....	3,624 69	
Cartage.....	3,243 74	
Tin.....	2,206 68	
Water.....	2,100 00	
Equipment.....	1,777 76	
Aluminum.....	1,770 00	
Steel.....	1,055 02	
Telegrams, telephones and postage.....	752 08	
Printing and stationery.....	634 86	
Travelling expenses.....	461 14	
Belting.....	157 25	
Miscellaneous.....	430 61	
		\$ 389,997 02
Customs dues.....		2,005 96
Cost of Living Bonus.....		3,763 72
		<u>\$ 395,766 70</u>

STATEMENT OF ASSETS AND LIABILITIES, MARCH 31, 1924

	Assets	Liabilities
Material in stores.....	\$ 188,727 79	
Inventory of work in process and finished goods.....	184,270 82	
Lands.....	299,000 00	
Buildings.....	281,109 92	
Machinery.....	204,396 92	
Equipment, general.....	13,297 70	
Belting.....	1,073 70	
Gauges.....	7,500 00	
Tools, loose.....	40,689 37	
Office furniture and fixtures.....	1,889 26	
Accounts payable.....		\$ 2,532 16
Surplus, Department of National Defence.....		1,219,423 32
	<u>\$ 1,221,955 48</u>	<u>\$ 1,221,955 48</u>

CAPITAL ACCOUNT, 1923-24

To Balance for Net Capital, April 1, 1923—

Land.....	\$ 299,000 00
Buildings.....	249,788 38
Machinery.....	205,779 25
Belting.....	1,023 15
Equipment, general.....	15,466 82
Office furniture and fixtures.....	1,986 33
Tools, loose.....	39,714 94
Gauges.....	7,500 00
	<hr/>
	\$ 820,258 87

To Accrue ment in 1923-24

On buildings.....	39,179 10
On machinery.....	19,991 97
On belting.....	552 83
On equipment, general.....	2,088 75
On office furniture and fixtures.....	
On tools, loose.....	8,231 13
	<hr/>
	70,043 78
	<hr/>
	\$ 890,302 65

By Depreciation in 1923-24—

Buildings.....	\$ 7,857 56
Machinery.....	20,439 30
Belting.....	502 28
Equipment, general.....	4,257 87
Office furniture and fixtures.....	97 07
Tools, loose.....	7,256 70
	<hr/>
	\$ 40,410 78

By Transfer of Machinery—

Two engines and two generators to Petawawa Camp.....	935 00
By Balance Account for Net Capital, March 31, 1924—	
Land.....	299,000 00
Buildings.....	281,109 92
Machinery.....	204,396 92
Belting.....	1,073 70
Equipment, general.....	13,297 70
Office furniture and fixtures.....	1,889 26
Tools, loose.....	40,689 37
Gauges.....	7,500 00
	<hr/>
	\$ 890,302 65

RECONCILIATION STATEMENT, 1923-24

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	
Net expenditure, 1923-24.....	395,766 70	
Additions and renewals by engineers, M.D. No. 5, (not paid for by Arsenal Funds).....	6,760 28	
Machinery transferred from Lindsay (not paid for).....	3,874 19	
Accounts payable, March 31, 1924.....	2,532 16	
Inventory of work in process and finished goods, March 31, 1924.....	\$ 184,270 82	
Inventory of Material in Stores, March 31, 1924.....	188,727 79	
Value of Capital Assets, March 31, 1924.....	848,956 87	
Finished goods delivered during year, as per Production Statement.....	449,727 05	
Machinery transferred to Petawawa Camp (no payment received).....	935 00	
Refund to casual revenue.....	96 14	
Accounts Payable, March 31, 1923.....	3,211 03	
	<u>\$ 1,675,924 70</u>	<u>\$ 1,675,924 70</u>

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