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REPORT OF THE ADJUTANT-GENERAL

(1) Permanent Active Militia

The Permanent Force vote for the fiscal year 1924-25 was reduced by \$490,000, which would have necessitated a reduction in the personnel of the Permanent Force of approximately 120 by the 1st April, but owing to the fact that, at that time, the pay and allowances of the Permanent Force were under revision, it was considered that a considerable reduction could be made and money saved if the force was not actually reduced until the new pay and allowance regulations were brought into effect on the 1st August, 1924. Had the pay and allowances not been reduced, a considerably larger reduction in the force would have been necessary. In revising the pay and allowances it was considered that a large number of married men who had joined the force super-numerary to the Married Establishments, would take their discharge rather than remain on under the lower rates. This assumption has been borne out. Approximately 450 retired or took their discharge on this account, which brought the Permanent Force below the number which the reduced vote would provide for.

In the last annual report, the table "Permanent Active Militia" shows a Limited Establishment of 334 officers and 3,292 other ranks; whereas the establishment for the fiscal year 1924-25 shows an authorized Limited Establishment of 328 officers and 3,019 other ranks, a reduction of 6 officers and 273 other ranks. The strength of the Permanent Force for the year 1923-24 was 330 officers and 3,185 other ranks. The strength of the Permanent Force for the fiscal year 1924-25 is 326 officers and 3,004 other ranks, showing an actual reduction in personnel of 4 officers and 181 other ranks. The reduction of officers would have been much greater, but owing to certain services which the Department of National Defence is undertaking for other departments of the Government, the establishment of the Royal Canadian Corps of Signals was increased, so as to take care of certain technical officers who are referred to in Note (a) to table headed "Permanent Active Militia."

Recruiting

Recruiting during the year has been very satisfactory—only single men are being accepted.

Establishment and Strength

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

PERMANENT ACTIVE MILITIA

Unit	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).....							30		30
Officers seconded and specially employed outside Regimental Establishments—not paid from Permanent Force Vote.....							50		50
Total.....							80		80

PERMANENT ACTIVE MILITIA—*Con.*

Unit	Authorized Establishment			Limited Establishment			Actual Strength		
	Offrs.	O. R.	Total	Offrs.	O. R.	Total	Offrs.	O. R.	Total
R.C.D.....	28	498	526	17	225	242	17	217	234
L.S.H. (R.C.).....	28	498	526	16	170	186	15	167	182
R.C.A.....	65	1,004	1,069	58	607	665	52	601	653
R.C.E.....	48	360	408	32	220	252	31	212	243
R.C.C.S.....	25	107	132	15	51	66	20	103	123
R.C.R.....	36	924	960	30	384	414	25	354	379
P.P.C.L.I.....	29	690	719	27	211	238	28	199	227
Royal 22nd Regt.....	15	422	437	15	149	164	13	146	159
R.C.A.S.C.....	33	412	445	25	238	263	25	233	258
R.C.A.M.C.....	37	103	140	29	89	118	29	93	122
R.C.O.C.....	35	691	726	34	417	451	34	415	449
R.C.A.V.C.....	7	23	30	7	7	14	6	7	13
R.C.A.P.C.....	25	100	125	19	70	89	18	70	88
C.M.S.C.....	32	199	231	8	179	187	8	185	193
C.S.A.C.....	4	2	6	6	2	8	5	2	7
Total.....	447	6,033	6,480	338	3,019	3,357	326	3,004	3,330

a Includes 10 Officers and 56 Other Ranks employed at Wireless Stations maintained in connection with Royal Canadian Air Force and Dept. of the Interior (N.W.T. Branch).

(2) Non-Permanent Active Militia

Organization

The following changes in organization have been authorized:—

Artillery—

Headquarters, 17th Brigade, C.F.A., at Saskatoon, Sask.

Signals—

Headquarters, 5th Signal Battalion, and No. 20 Signal Company, C.C. of S., at Quebec, P.Q.

C.O.T.C.—

The King's College Contingent, Canadian Officers' Training Corps, at Windsor, N.S., has been disbanded.

Infantry—

The Vancouver Regiment, Vancouver, B.C. (formerly 2nd Battalion and 5th (Reserve) Battalion, 1st British Columbia Regiment).

The Westminster Regiment, Headquarters at New Westminster, B.C. (formerly 3rd Battalion and 6th (Reserve) Battalion, 1st British Columbia Regiment).

The Regina Rifle Regiment, Regina, Sask. (formerly 1st Battalion and 6th (Reserve) Battalion, South Saskatchewan Regiment).

The King's Own Rifles of Canada, Moose Jaw, Sask. (formerly 2nd Battalion and 7th (Reserve) Battalion, South Saskatchewan Regiment).

The Weyburn Regiment, Headquarters at Weyburn, Sask. (formerly 3rd Battalion and 8th (Reserve) Battalion, South Saskatchewan Regiment).

The Assiniboine Regiment, Headquarters at Moosomin, Sask. (formerly 4th Battalion and 9th (Reserve) Battalion, South Saskatchewan Regiment).

The Saskatchewan Border Regiment, Headquarters at Estevan, Sask. (formerly 5th Battalion and 10th (Reserve) Battalion, South Saskatchewan Regiment).

The Saskatoon Light Infantry, Saskatoon, Sask. (formerly 1st Battalion and 5th (Reserve) Battalion, North Saskatchewan Regiment).

The Prince Albert Volunteers, Headquarters at Prince Albert, Sask. (formerly 2nd Battalion and 6th (Reserve) Battalion, North Saskatchewan Regiment).

The Yorkton Regiment, Headquarters at Yorkton, Sask. (formerly 3rd Battalion and 7th (Reserve) Battalion, North Saskatchewan Regiment).

The Battleford Light Infantry, Headquarters at North Battleford, Sask. (formerly 4th Battalion and 8th (Reserve) Battalion, North Saskatchewan Regiment).

The Edmonton Fusiliers, Edmonton, Alta. (Formerly 2nd Battalion and 5th (Reserve) Battalion, Edmonton Regiment).

The Calgary Highlanders, Calgary, Alta. (formerly 1st Battalion, 3rd and 4th (Reserve) Battalions, Calgary Regiment).

The Calgary Regiment, Calgary, Alta. (formerly 2nd Battalion and 5th (Reserve) Battalion, Calgary Regiment).

The South Alberta Regiment, Headquarters at Medicine Hat, Alta. (formerly 1st Battalion, 3rd, 5th and 6th (Reserve) Battalions, Alberta Regiment).

The North Alberta Regiment, Headquarters at Killam, Alta. (formerly 2nd Battalion, 4th and 7th (Reserve) Battalions, Alberta Regiment).

Veterinary—

5th Mobile Veterinary Section, C.A.V.C., at Quebec, P.Q.

Reserve Units—

Reserve regimental depots have been authorized for the respective formations of the Non-Permanent Active Militia.

The organization of these depots is at present restricted to the posting of officers.

A Corps Reserve, Canadian Chaplain Service, has been authorized.

Nomenclature

Machine Gun.—The Machine Gun Brigades, Canadian Machine Gun Corps, have been redesignated as Machine Gun Battalions.

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 satisfactory.

Dental Services

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

(3) Personal Services

The organization of officer personnel provided in the peace establishments for units of the Active Militia has been properly maintained during the past year and the regulations regarding the appointments, promotions and retirements have been generally adhered to throughout.

Candidates for new commissions have been of the desired type and those appointed to technical branches of the service were in possession of the civil educational diplomas necessary to enable them to undergo their military training to qualify for their respective appointments.

Considerable progress was made towards the organization of the authorized Reserve units during the year and special instructions have now been issued to all District Officers Commanding to expedite their completion.

Only officers who are fully qualified for their rank are eligible for appointment to Reserve units and an adequate number should therefore be available from the Reserve Lists of Officers who have not yet been posted to Regimental Cadres, also the Reserve of Officers. Early advancement towards the completion of the organization of Reserve units may therefore be anticipated.

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, 1925:—

Cavalry.....	136
Artillery.....	104
Engineers.....	19
Canadian Corps of Signals.....	33
Corps of Guides.....	4
Canadian Officers Training Corps.....	81
Infantry.....	507
Canadian Machine Gun Corps.....	49
Canadian Army Service Corps.....	18
Canadian Army Medical Corps.....	28
Nursing Sisters, C.A.M.C.....	28
Canadian Army Dental Corps.....	4
Canadian Army Veterinary Corps.....	3
Canadian Ordnance Corps (N.P.).....	
Canadian Postal Corps.....	1
Cadet Services of Canada (N.P.).....	56
Canadian Chaplain Service.....	8
Reserve of Officers.....	2
Total.....	1,081

Document Commissions

The number of document commissions in the Active Militia issued during the period under review was 900.

Warrants

Twenty-six document warrants were issued to specially qualified non-commissioned officers of the Active Militia during the year.

Resignations and Retirements, Permanent Force

The resignations and retirements of officers of the Permanent Force for the year totalled 21.

Militia List

Although the work in connection with amending the Canadian Militia List must necessarily proceed as each weekly gazette is published and kept up-to-date, the lack of more frequent revised editions of this publication has been a serious handicap as well as a disappointment to all interested and to those holding appointments in the Canadian Militia throughout the Dominion.

With a view to economy the publication has been divided into two volumes (Part I and Part II).

Part I, which contains information regarding the composition, location, as well as the officer personnel of all Active Militia formations, is essentially the volume for frequent publication, but on the grounds of economy it was made possible to provide one volume only of this book, corrected to January, 1925, during the past fiscal year.

Part II, which is chiefly to contain references regarding officers carried on the Reserve of Officers, also the war services of officers of the Active Militia, has been reduced to an annual issue with the object of having the expense thus saved applied to the Part I Volume, which is subject to constant amendment. Its regular reproduction quarterly is very necessary as it would provide a desirable book of reference for the use of all concerned in the administration of all military formations.

(4) Medical

Permanent Corps—Royal Canadian Army Medical Corps

The fiscal year ending March 31, 1925, showed the work of this department to have greatly increased over that of the previous year. To meet this increased labour there was no increase in the establishment. The additional work thrown upon the Medical Services has been caused by—

- (1st) The Navy;
- (2nd) The R.C.A.F.; and
- (3rd) Increased clerical work in connection with discharges from the Permanent Force.

During the greater part of the year the Royal Canadian Navy were without a medical officer of their own. The medical services for the Navy have been carried on by the R.C.A.M.C., and some part time C.A.M.C. officers, attached for duty in connection with the Navy at different points throughout the country.

In order that the Medical Services personnel may carry on their work efficiently, in connection with the different branches of the department, it is considered that two new Commissions should be granted in the R.C.A.M.C., and the officers thus added be attached for duty at Halifax and Esquimalt, where they would receive a good training in connection with all branches of the service.

On account of its very limited establishment it has been practically impossible to carry out the necessary training for the R.C.A.M.C. personnel. This is unfortunate, as in a short time the personnel is bound to drop far below par if not given the necessary instruction and training.

The hospital situation in the different districts is the same as that found in the last report, with the exception of M.D. 3, where the Sydenham property, formerly a D.S.C.R. Hospital, has been taken over, and is now a complete forty bed Military Hospital, providing accommodation for a limited number of officers as well as N.C.Os. and men. One Nursing Sister was transferred from Winnipeg for duty in this Hospital.

Dieted Hospitals are now in operation in all districts, excepting 2, 7, 12 and 13, in each of which there is a detention ward. In these districts all cases of a serious nature must, of necessity, be sent to either a D.S.C.R. hospital or civil hospital. It is strongly recommended that, whenever possible, a Dieted Hospital should be opened in M.D. 2; the reasons for this are, obvious.

Inspections of the R.C.A.M.C. Detachments and Military Hospitals were carried out in many of the districts.

Upon special authority Non-Permanent Militia Medical Officers were employed at Victoria Beach, Manitoba, and Jericho Beach, British Columbia, for medical attendance on Royal Canadian Air Force personnel stationed at

these points. Special medical arrangements were also made for Detachments of the Royal Canadian Corps of Signals on outpost duty at Edmonton, Alberta, Fort Simpson and Herschel Island.

Non-Permanent Active Militia

During the year there has been no great increase in the number of appointments to the Non-Permanent Active Militia medical units. However, the following table shows that under the present conditions of very little field training (which is always much appreciated by medical personnel), the Militia Medical Service shows reasonably good progress.

Medical Units—Non-Permanent Active Militia

MARCH 31, 1925

Unit	Medical Officers	Q. M.	Nursing Sisters
Field Ambulances.....	177	25	
Sanitary Sections.....	5		
Casualty Clearing Stations.....	41	4	70
General Hospitals.....	98	4	216
Sanitary Hospitals.....	136	6	111
Other Units.....	8		
Totals.....	465	39	397
Reserve Units.....	44	5	2
Totals.....	509	44	399
General List (attached to Units).....	233		
“ (unattached).....	14		
Regimental Medical Services.....	13		
“ (Reserve Unit).....	4		
Totals.....	773	44	399
Increase on 1923.....	21	1	36

During the year the training in the field was carried out in only two districts, namely, M.D. 2 and 3. In M.D. 2 a combined Medical Unit of 180 all ranks trained at Niagara, while in M.D. 3 three officers and twenty-five other ranks of No. 23 Field Ambulance, Ottawa, trained at Petawawa. Eight Field Ambulances were authorized to train at local headquarters.

Issues of surplus stores to Government departments, without repayment, to the amount of \$1,742.57, were made.

A special effort was made during the year to check over all mobilization equipment; considerable repair work to the containers was necessary.

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.

Health of the Troops

The good health of the Permanent Force, shown by the last report, was maintained throughout the year. While no serious outbreak of infectious disease occurred, an epidemic of Influenza, during the month of February at Fort Osborne Barracks, Winnipeg, caused the admission of forty cases to the Military Hospital. The Influenza was not of a serious type and no deaths resulted. The epidemic was quickly and effectively controlled by isolation, disinfection, and the temporary suspension of all public and social gatherings in the Garrison.

The total number of patients treated during the period from April 1, 1924, to March 31, 1925, was 2,464, this total is made up as follows:—

Permanent Force.....	1,776
Non-Permanent Active Militia.....	132
Royal Military College.....	156
Royal Canadian Air Force.....	164
Royal Canadian Navy.....	220
Royal Navy.....	2
Civilians.....	14
Total.....	2,464

There were 13 deaths during this period, 11 Permanent Force and 2 Royal Canadian Air Force.

Permanent Force.....	1 Uraemia and Myocarditis.
“ “.....	1 Paralysis.
“ “.....	1 Disseminated Sclerosis.
“ “.....	1 Heart Failure.
“ “.....	1 Bacterial Endocarditis.
“ “.....	1 Myocarditis and Nephritis.
“ “.....	1 Acute Bronchitis and V.D.H.
“ “.....	1 Ulceration of Stomach.
“ “.....	1 Fractured Skull.
“ “.....	1 G.S.W. Abdomen.
“ “.....	1 G.S.W. Head.
Royal Canadian Air Force.....	1 Pneumonia.
“ “.....	1 Appendicitis.

13

Percentage of deaths to total treated.....-53

Percentage of Permanent Force deaths to total Permanent Force treated.....-62

Three thousand three hundred and forty-four Medical Boards were held during the year.

Miscellaneous

Good work was carried on throughout the year by the recently formed National Defence Centre of the St. John Ambulance Association and 249 Certificates were issued to successful candidates. The Shield, known as the Mary Otter Trophy, donated by Sir William Otter, was won by the Sub-Staff, Military District No. 13. This trophy is competed for annually by teams of four N.C.O.'s or men of the Navy, R.C.A.F., Permanent and Non-permanent Active Militia. Each member of the winning team is presented with a gold medal of the St. John Ambulance Association.

The seventh annual meeting of the Association of Officers of the Army Medical Services of Canada was held in Ottawa on April 9. Some fifty Officers were present, Colonel W. H. Delaney, C.A.M.C., of Quebec being elected president. The expression of opinions by the members present all tended to show that the pre-war spirit of the medical profession throughout Canada is still alive and only needs an opportunity to make itself felt.

The booklet, "Standing Orders for the Royal Canadian Army Medical Corps," was revised during the year and will be available in the near future.

The General History of the Medical Service in the Great War, by Sir Andrew McPhail, has now been published but not yet given to the public. The distribution of the C.A.M.C. story of the Canadian Corps during the last 100 days of the Great War, by Snell, has consequently been delayed, pending the release of Sir Andrew McPhail's book.

(5) Pay Services

Permanent and Non-Permanent Active Militia and Royal Canadian Air Force.

From April 1, 1924, the system of pay for the Permanent Active Militia was adopted for the Royal Canadian Air Force, and during the year a rearrangement of the rates of pay and allowances for the Permanent Active Militia was

made, so that the emoluments of personnel for whom quarters could not be provided would be on a more equitable basis as compared with the personnel who are accommodated in public quarters. These changes resulted in a substantial saving on account of pay and allowances.

The continued reduction in the volume of work consequent upon the war permitted a further decrease in the civil staff, but otherwise the situation in the Pay Department was much the same as for the previous year.

The members of the Royal Canadian Army Pay Corps and the Civil Staff employed under this Directorate carried out the duties assigned to them during the past year in an efficient manner, and to the satisfaction of all concerned.

The undermentioned financial statements, comprising Appendix "B" cover the fiscal year ending March 31, 1925, and show the expenditure by stations on account of pay and allowances for the Permanent Active Militia and the Royal Canadian Air Force:—

1. Statement of expenditure by stations on account of pay and allowances of the Permanent Active Militia for the fiscal year 1924-25.
2. Statement of expenditure by stations on account of pay and allowances of the Royal Canadian Air Force for the fiscal year 1924-25.

(6) Directorate of Records

No administrative or functional changes have been made in the Directorate during the period under review. Notwithstanding a decrease of twenty in personnel, on the whole there has been a substantial increase in labour output.

The total annual expenditure of the Directorate was reduced by \$81,108.75 to \$203,746.32.

During the year it was necessary to make 368,555 researches of documents in order to reply to the inquiries received from official and unofficial sources. In addition to these individual inquiries, nominal rolls of C.E.F. personnel were completed for 18 Infantry Battalions, 8 Artillery Brigades, 11 cities and towns and 3 Scottish Clans; each of these rolls showing complete records of service, next of kin, etc.

The regimental statistics being compiled under the Hollerith System are practically completed. It is now possible to answer correctly all reasonable inquiries covering regimental statistics.

The Correspondence Section wrote and despatched 45,497 letters, of which 2,167 were registered.

Three hundred and eight new estates were received for distribution; 421 were distributed during the year and there remain on hand 773. Funds awaiting distribution amount to \$144,360.36 in addition to \$26,671.88 which is held in trust for minor heirs.

As the years pass, it becomes increasingly difficult to distribute to the proper recipients the medals and awards of the Great War. Very satisfactory progress has, however, been made in this branch as is shown by the following detailed statement of distribution for the year:—

War Service Badges.....	381
King's Certificates.....	38
Medals and Decorations.....	54
1914-15 Stars.....	284
Memorial Crosses.....	559
Scrolls.....	1,421
Plaques.....	1,693
British War Medals.....	11,768
Victory Medals.....	8,128
Oak Leaf Emblems.....	30
Miscellaneous.....	41

In addition to the above, 452 Canadian medals were issued including 71 Long Service and Good Conduct Medals, 104 Colonial Auxiliary Forces Officers Decorations, 261 Colonial Auxiliary Forces Long Service Medals, 14 Fenian Raid Medals and 2 North West Rebellion (1885) medals.

During the year, 378 war graves were recorded in Canada and 126 in theatres of war. The latter figure is, however, a very slight indication of the labour involved, not only by the Imperial War Graves Commission officials overseas, but by the Graves Registration Section of this Directorate, as the identification marks found on the bodies are invariably badly mutilated and, in some cases, practically obliterated, causing a great amount of intricate and careful research and inquiry in order to identify correctly the bodies located by officials overseas.

Thirty-four thousand six hundred and seventy-one verifications of grave registration records requested by the I.W.G.C. and relatives were made by this section, in addition to which 8,745 head stone inscription and cemetery registry forms and 1,775 cemetery registers were despatched to relatives. It is particularly gratifying to note that relatives of C.E.F. personnel who died and were buried overseas invariably express their appreciation on receiving these cemetery registers as a gift from the Canadian Government. These Registers, of which one is compiled for each cemetery, contain a complete roll of all those buried in the cemetery as well as a detailed plan and a map of the surrounding terrain.

In the Registry Section of the Directorate which maintains all correspondence files in respect of other ranks of the C.E.F., 319,431 files were handled during the year, 5,057 new files were created and 11,220 files were combined.

(7) Royal Military College of Canada

Discipline

The discipline has been excellent through the year.

Sports

During the past year there has been the usual activity in sports at the College. The Junior Hockey Team won the Junior Intercollegiate Championship for the third consecutive season.

Attendance

Fifty-five cadets were admitted to the college in September, 1924. At that time the strength was 168 with one cadet absent pending discharge. During the year 9 cadets were discharged at the request of their parents, for medical reasons or for the purpose of entering business.

Medical Arrangements

During the past year the health of the gentlemen cadets has been especially good. No deaths have occurred. There was a number of mild cases of influenza, but no general outbreak occurred.

One hundred and forty-nine gentlemen cadets were admitted to hospital during the year, 628 attended the hospital for treatment.

Training and Education

A well balanced military education, suited to the needs of the Canadian people and furnishing a sound mental, physical and disciplinary education and training has been evolved. Through this system, the individual cadet should, on graduation, find himself well fitted to buffet his way to success in whatever calling he may choose to follow.

Improvements to College

Many improvements to the college grounds and building have been made during the year. The wing to Fort Frederick Dormitory has been completed and is now ready for occupation.

Attached Officers

Two Officers' Courses, each of five months' duration, have been held at the College during the past year. One was the preparatory course for candidates for admission to the Staff College and the other was a Long Course for officers of the Non-Permanent Active Militia who are candidates for commissions in the Permanent Force.

Eight officers of the Permanent Force attended the Preparatory Course, which commenced on October 1, and concluded on February 23, and two officers of the R.C.A.F., candidates for admission to the Air Force Staff College, were attached.

Militia Staff Course

The practical portion of the second and the theoretical portion of the third Militia Staff Course have again been held during the last year. The former was held at St. Johns, P.Q., for Eastern Canada and at Sarcee Camp for Western Canada, with an attendance of 45 and 37 respectively. The candidates for the theoretical portion of the third course number about 132. The schemes for the practical portion were again prepared by or under the direction of the General Staff, R.M.C. The results of both branches of this course are reported to be very satisfactory. The work this year has followed the same lines as last year.

Trophies and Gifts

A collection of pictures illustrating the work and activities of ex-cadets has been started. The collection has grown rapidly, there now being twenty-eight pictures and it is hoped that eventually there will be two hundred or more.

The collection has created a great deal of interest among the parents of cadets and other visitors to the College and demonstrates clearly the fact that men turned out by R.M.C. have notable achievements to their credit in many different fields of action and it is hoped that this may prove an inspiration to the present generation of cadets.

In addition to many anonymous gifts, the college appreciates very much indeed the kindness of the undermentioned, who have generously presented books to the Library during the period under review:—

Princess Patricia's Canadian Light Infantry.

Professor B. K Sandwell.

Captain E. L. M. Burns, M.C.

Lieut.-Colonel L. R. Thompson, M.C.

Miss M. C. Ritchie.

Major Timmis.

Lieut.-Colonel K. M. Perry, D.S.O.

Dr. W. D. Rankin, M.D., has kindly presented the College with a silver watch, purchased in London, England, about four hundred years ago by one William Rankin. It was later carried through all the English American Wars and the Indian Wars of Pennsylvania. It has always been considered a lucky talisman and no one was ever injured while carrying it.

REPORT OF THE QUARTERMASTER-GENERAL

The Quartermaster-General's Branch is concerned with the supply of all the material requirements for the Militia Services and for the Air Service, excluding technical equipment.

Certain services are also carried out for the Naval Service.

This branch is now divided into the following directorates:—

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

The report of each service is submitted.

(1) Directorate of Engineer Services*Nature of Work*

The Directorate of Engineer Services is concerned with:—

The administration of the Vote for Engineer Services and Works, which 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, heating and lighting systems, water transport, etc., in connection with the above subjects.

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

(e) The construction of temporary works required for Cadet camps, funds for which are provided in the Cadet Vote.

(f) The construction and maintenance of buildings for the Dominion Arsenals, funds for which are provided in the Manufacturing Establishment Votes.

(g) The maintenance of buildings and works at the Royal Military College, funds for which are provided in the Royal Military College Vote.

(h) The construction and maintenance of temporary works required in connection with camping arrangements for the Canadian Militia, funds for which are provided in the Non-permanent Active Militia Vote.

(i) Construction and maintenance of buildings and works required by the Royal Canadian Air Force, funds for which are provided in the Air Force Vote.

(j) Fitting up of quarters for the Royal Canadian Naval Volunteer Reserve, funds for which are provided in the Naval Vote.

Personnel for Engineer Services

The Quartermaster-General is now charged with the general supervision of the above-mentioned services, and working under that official the Director of Engineer Services is in charge of all work and personnel.

A small branch is maintained at headquarters for administrative and inspection purposes, composed of both military and civil personnel. In each district are one or more Engineer officers with the necessary associates for the execution and supervision of the various services. Work is carried out by military labour, by civilian labour under the supervision of military personnel, or by civilian contractors.

Vote for Engineer Services and Works

The following table shows the amounts expended during 1924-25 according to the class of building or work:—

Maintenance of Rifle Ranges.....	\$	68,013
“ Barracks.....		185,632
“ Ordnance buildings.....		32,551
“ Drill halls.....		93,584
“ Camp grounds.....		58,531
“ Fortifications.....		34,814
New construction, Halifax Magazine.....		21,270

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

Military District No. 1.....	\$	22,397
“ No. 2.....		39,838
“ No. 3.....		36,931
Royal Military College.....		21,371
Ottawa Services.....		6,345
Petawawa Camp.....		21,110
Connaught Rifle Range.....		25,182
Military District No. 4.....		36,538
“ No. 5.....		74,273
“ No. 6.....		134,663
“ No. 7.....		12,923
“ No. 10.....		46,489
“ No. 11.....		17,004
“ No. 12.....		13,040
“ No. 13.....		20,713

The majority of the buildings and works have been maintained in a fairly satisfactory condition, but more funds could advantageously be spent on maintenance work. If sufficient funds were available, repairs would be carried out as soon as the necessity became evident; under present conditions only the urgent repairs can receive attention, and others must be postponed, which means that, due to further deterioration, the cost of repairs, when made, is excessive.

Vote for Manufacturing Establishments

The amounts expended for maintenance of buildings at the Dominion Arsenals chargeable to Manufacturing Establishments Vote, were as follows:—

Dominion Arsenal, Quebec.....	\$	7,243 00
Dominion Arsenal, Lindsay.....		600 00

The Lindsay Arsenal is closed down.

Vote for Royal Military College

The amount expended on the maintenance of buildings and works at the Royal Military College was \$21,372, chargeable to the Vote for the Royal Military College.

The Public Works Department carried out the construction of new buildings at the Royal Military College; the above expenditure was made on alterations and repairs to existing buildings and works, heating, lighting, plumbing, water supply, etc.

Vote for Non-permanent Active Militia

The amount expended for temporary works required for camping arrangements for the Canadian Militia was \$17,650, and was chargeable to Non-permanent Active Militia Vote.

These expenditures are made for the rental of camp sites and provision of the following services when of a temporary nature: water supply, latrines, ablution tables, kitchens, incinerators, preparation of the camp site and other services of a similar nature. When these services are of a permanent nature, the work is chargeable to the Vote for Engineer Services.

Vote for the Royal Canadian Air Force

The amount expended on buildings and works required by the Royal Canadian Air Force was \$45,057, and was chargeable to Air Force Vote.

The above expenditures were made for the construction and repair of buildings and works required by the Royal Canadian Air Force and include landing ground, slipways, clearing, levelling, workshops, barracks, railway sidings, heating plants, etc., etc.

Vote for Naval Services

The amount expended for fitting up quarters for the Royal Canadian Volunteer Reserve was \$119, chargeable to the Naval Vote.

Future Requirements

As reported last year, the existing accommodation for the Permanent Force is most unsatisfactory. New barracks are required at Toronto, at Halifax, and new stables at Tuxedo Barracks, Winnipeg. These stables are old wooden cow stables and are a dangerous fire menace. Married quarters are badly needed at all Permanent Force stations except Quebec. Two of the old buildings at the Tete de Pont Barracks, Kingston, are beyond repair and should be replaced by fireproof buildings. The service generally would attract a better class of men and greater efficiency could be attained if better quarters were provided.

Many units of the Non-permanent Active Militia are housed in rented buildings and new armouries for these units are required. Speaking generally, the rented buildings presently used, while affording accommodation, cannot be said to be satisfactory.

Many new rifle ranges are required and several old rifle 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. Proper magazine accommodation is required at several points in Canada, much ammunition being at present stored in unsuitable buildings. Ordnance and magazine accommodation at St. Helens Island, Montreal, are the property of the city of Montreal and must be given up in the near future. Accommodation for the equipment and explosives stored there must be provided, and as no accommodation is available, buildings must be constructed.

Considerable quantities of ammunition are stored in the casemates of Fort Henry, Kingston. These casemates are old masonry structures and were considerably damaged by the earthquake which occurred in March, 1925—the wall in one case collapsed exposing the ammunition to the elements. Temporary repairs have been effected, but other accommodation must soon be found.

Preliminary work was commenced during the year on a new naval and military magazine at Halifax, and it is hoped that progress will be made on the construction of the buildings and works in 1925-26.

Notes of Interest

The Rockcliffe Rifle Range was permanently closed for rifle practice during the year under review, and all rifle practice formerly carried out at this range is now carried out at the Connaught Ranges.

The Rockcliffe Range is perhaps the best known rifle range in Canada. Originally constructed in 1898, it served the needs of the local militia units for weekly rifle practice and for local camps.

The annual meeting of the Dominion of Canada Rifle Association has always been held on this range from 1898 until 1914. It was also used for the annual course of the School of Musketry, and during the war was used as a training centre.

For some time previous to 1913, it became evident that a larger range was required. No extension of the range on the Rockcliffe site was possible, and a new site was selected near South March. On this site was constructed the Connaught Rifle Ranges. After the war and prior to the year under review, the Connaught Ranges had been used for the Dominion of Canada Rifle Association Annual Meeting, for the Small Arms School, and for local Militia Camps, but the local militia units were very loath to leave Rockcliffe for rifle practice, fearing that the distance to Connaught would kill the interest in rifle shooting.

Owing to a fire which destroyed one-half of the stop butt at Rockcliffe, it became absolutely necessary to close this range, and orders were issued that in future all rifle practice should be carried on at Connaught. The fears of the local militia officers have not been realized, and the numbers turning out for rifle practice at Connaught are not less than turned out in recent years at Rockcliffe.

On February 28, 1925, an earthquake did considerable damage in the province of Quebec and the eastern part of the province of Ontario. The principal damage occurred to military buildings and works in Quebec city, and at Fort Henry, Kingston. Many of the old masonry walls and buildings were seriously shaken and while only in a few cases were immediate repairs necessary, undoubtedly the movement caused by the earthquake has hastened the time when extensive repairs to old buildings and walls must be undertaken, if they are to be preserved.

In last year's report, mention was made of an agreement between the Department of Public Works and the Department of National Defence concerning the division of expenditure between the two departments. The agreement was put in force during the year under review and has greatly lessened correspondence, and generally has worked most satisfactorily.

The policy of abandoning temporary buildings built during the war has been continued, and a number of buildings have been demolished or otherwise disposed of. However, due to lack of better accommodation, a large number of these buildings are still being occupied at considerable fire risk.

The conversion of the old Sydenham Hospital, Kingston, into offices for Headquarters Military District No. 3 for ordnance stores and for a small station hospital, has been completed, and the buildings occupied. Consequent on this, a considerable saving has been effected in rented accommodation; and by a concentration of offices, the administration of the district has been facilitated.

Corps of Royal Canadian Engineers

The Director of Engineer Services is also the Officer Administering the Corps of Royal Canadian Engineers, and as such is charged with the administration and training of the corps to fulfill the following functions:—

Provide trained personnel to operate the defence electric lights of the fortresses in Canada.

Provide instructors for the Canadian Engineers, Non-permanent Active Militia.

Provide the necessary personnel for the supervision of Engineer service work carried out by the department.

Give advice on technical matters concerning the organization and training the R.C.E. and the Canadian Engineers.

The present establishment of the Royal Canadian Engineers is very small, considering all the duties the corps is called upon to carry out, and these duties are becoming heavier due to the activity of the Royal Canadian Air Force.

A number of R.C.E. officers are employed on general staff, some are attending Staff College, and in view of this, in some districts, one office is carrying on the duties of two. These extra duties are not of a temporary nature, but on the contrary, are sure to increase in the future. It is therefore very necessary that more young officers be appointed to the corps, and as assistants to the senior officers, when they may, by observation and practice, become fitted to assume charge of important work in the future.

Work Carried Out in 1924-25

The following is a list of the more important work carried out during the year:—

Services over \$1,000

Military District No. 1

Wolseley Barracks, Block "L".—Gymnasium for Royal Canadian Regiment.
Windsor Armouries.—Alteration on reallocation of quarters.

Military District No. 2

Long Branch Rifle Range.—Repairs to 200 yard range.
Niagara Rifle Range.—Fencing material.
Stanley Barracks.—Internal painting.
St. Catharines Armoury.—External painting and repairs to brickwork and roof.
Hamilton Armoury.—Additional accommodation for Non-permanent Militia.
Niagara Camp.—Kitchens for cavalry lines. Water and drainage for officers' kitchen.

Military District No. 3

Tete de Pont Barracks.—Renew roof, "C" block. General repairs.
Peterborough Armoury.—Repairs to brickwork. New galvanized steel roof.
District Headquarters.—General repairs.
Ordnance Depot.—General repairs.

Military District No. 4

Pointe aux Trembles Rifle Range.—Renew cribwork.
St. Johns, P.Q., Barracks.—Additional accommodation.
Craig Street Drill Hall, Montreal.—Circulating pump, heating system.
Royal Highlanders of Canada Armoury, Montreal.—New roof caulk skylight.
4th Field Company, Canadian Engineers, Montreal.—Repairs to heating.
Coaticook, P.Q., Armoury.—Repairs to caretaker's quarters.
Sherbrooke, Old Court House.—Repairs to roof.
Victoria Rifles of Canada Armoury, Montreal.—Provide living quarters.
St. Helens Island.—Repairs to vehicle shed, Magazine building, etc.

Military District No. 5

Levis Rifle Range.—Buttress cribwork.

Quebec, P.Q.—Overhauling heating military buildings. Convert carpenters shop to officers quarters.

Cove Field Barracks.—Purchase of shingles. Concrete foundations. Concrete sidewalks.

Quebec, P.Q.—Ordnance Depot.—Repairs to brickwork. Sidewalks and fences maintained.

Military District No. 6

Nil.

Military District No. 7

St. John, N.B.—Ordnance building—New floor. Old Drill Hall annex repaired.

Military District No. 10

St. Charles Rifle Range.—Competitor's hut constructed. Repair storm damage. Construction of target shed and minor repairs.

Fort Osborne Barracks.—Repairs to Royal Canadian Horse Artillery shed. New steam pipes, building No. 30. Repairs to roofs. Erection of vehicle shed.

Military District No. 11

Work Point Barracks.—Renovation and redecoration.

Military District No. 12

Prince Albert, Sask.—Construction of rifle range.

Military District No. 13

Sarcee Camp.—Construction of 6 target rifle range. Purchase of Y.M.C.A. building. Clearing artillery range.

Sarcee Indian Reserve.—Fencing.

Halifax Garrison

McNabs Island.—New roof, markers' shelter, rifle range.

South Barracks.—Renew roof west wooden block.

Wellington Barracks.—Floors, "C" and "D" blocks, married quarters.

Citadel.—Cavalier Barracks.—Repair storm damage.

Military Gymnasium.—Renew roof lantern.

Garrison generally.—Repair storm damage.

South Barracks, East Block.—Installation heating system.

Pavilion, Married Quarters.—Provision of fire protection.

H.M. Gun Wharf.—Installation, central heating plant in office building.

Fort Charlotte.—Providing bathroom and plumbing.

Connaught Battery.—Construction of electric light emplacement. Construction of Battery Command, Post and Directing Station.

Ives Point Pier.—Rebuilding head.

Petawawa

Artillery Ranges.—Clearing brush. Fire protection.

Ottawa

O.A.A.C. Building.—Repairs Princess Louise Dragoon Guards and Artillery quarters.

The following is a list of Military properties disposed of during the fiscal year 1924-25.

Barrie, Ont.—Old Drill Hall site—granted to the town of Barrie under authority of Order in Council dated May 19, 1924.

Summerville, P.E.I.—Rifle Range—a small area of 5.95 acres not required for rifle range purposes was sold by public tender to Thomas Mitchell for \$150, under authority of Order in Council dated February 6, 1924.

Three Rivers, P.Q.—Rifle Range site—a right of way for electric power line was sold to the Shawinigan Water and Power Company for \$400, under authority of Order in Council dated May 27, 1924.

Kingston, Ont.—Cedar Island—transferred to the Department of the Interior as part of the St. Lawrence Park System, under authority of Order in Council dated June 30, 1924.

Kingston, Ont.—Murney Tower—transferred to the Department of the Interior under authority of Order in Council dated July 10, 1924, for preservation as a historic site.

Windsor, Ont.—Drill Hall site—two lots in the rear of the site which were donated to the Crown by the Essex Fusiliers were retransferred to the donors under authority of Order in Council dated June 30, 1924.

Fort Frances, Ont.—Drill Hall site—reconveyed to the donor, the town of Fort Frances, under authority of Order in Council dated July 4, 1924.

Caledonia, Ont.—Drill Hall site—sold by public tender to Clarence Hewitt for \$250 under authority of Order in Council dated June 21, 1924.

Turkey Point, Ont.—Ordnance Reserve—reconveyed to the Department of the Interior for disposal, under authority of Order in Council dated November 14, 1924.

Ioco, B.C.—Four acres of military reserve donated to the Ioco Townsite Ltd., for a recreation ground, under authority of Order in Council dated January 19, 1925.

Springville, Ont.—Old Drill Hall site—Quit claim to Harold Baptie, the heir of the original donor, under authority of Order in Council dated January 29, 1925.

St. Andrews, N.B.—Military reserves, known as Blockhouse lot, Joe's Point and Fort Tipperary, transferred to the Department of the Interior under authority of Order in Council dated February 3, 1923.

Farnham, P.Q.—Camp grounds—transferred to the control of the Department of the Interior, for forestry purposes, under authority of Order in Council dated March 30, 1925.

Calgary, Alta.—Land reserved for Barracks site retransferred to the Department of the Interior by Order in Council dated October 16, 1924, with the exception of about 34.8 acres reserved for magazine site.

Digby, N.S.—Racquet Point—Crown's right to occupy part of Racquet Point for fortification purposes abandoned in favour of owner of the surrounding property, Mrs. Sophie Jameson, under authority of Order in Council dated February 27, 1925.

The following is a list of Military properties acquired during the fiscal year 1924-25:—

Hamilton, Ont.—Rifle Range—an additional area of 10.6 acres was acquired at a cost of \$13,578.50—deeds dated August 1, 1924, and February 28, 1925.

Woodstock, N.B.—Rifle Range site—92 acres were acquired at a cost of \$3,220. Deed dated November 17, 1924.

Winnipeg, Victoria Beach Air Station—2.36 acres were acquired at a cost of \$2,000. Deed dated April 23, 1924.

High River, Alta. Air Station—160 acres were acquired at a cost of \$10,400. Deed dated November 3, 1924.

(2) Directorate of Supplies and Transport

This Directorate is responsible for the provision, administration and distribution of all food, forage, fuel, light, disinfectants, transport by rail, water and road; horse transport, mechanical transport, military water transport, remounts, veterinary services, rental of buildings (in conjunction with the Department of Public Works), telephone services, the allotment, appropriation of barracks and barrack services.

The strictest possible economy in all services has been observed, as far as possible consistent with efficiency, and all services are carrying on at minimum strength.

The following is a brief outline of the various services rendered:—

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

One thousand two hundred and fifty-nine contracts for various supplies and services have been made during the past year by the Contracts Branch, at the request of this Directorate. The following supplies were issued:—

Food Rations.....	495,220
Hospital Diets.....	19,968
Forage Rations.....	254,770

The food and forage provided by the contractors was of excellent quality, and at prices which were considered fair and reasonable. The average cost per ration of food was .015755 cents lower than last year, but on the other hand, the cost of a forage ration increased .06528 cents.

The following is a comparison of the cost per ration during the last four years:

March, 1922—Food.....	\$ 0.33418	Forage.....	\$ 0.37312
March, 1923—Food.....	0.31265	Forage.....	0.30092
March, 1924—Food.....	0.31377	Forage.....	0.29614
March, 1925—Food.....	0.298015	Forage.....	0.36142

Lighting and Heating of Buildings

No difficulties were experienced in securing supplies of fuel and the kinds and quality of the coal delivered by the contractors, were in accordance with the Department's specifications. Special care was taken to ensure that the full weight contracted for was delivered to the respective buildings, the coal being weighed in the presence of a representative of the department.

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

Transport by Ocean and Rail

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

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

This branch is responsible for the issue of all rail transportation. Care is taken to keep the issue of such transportation to a minimum. The railways are giving satisfactory service in connection with the movement 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, 1925, was 82.

Horse Strength—Permanent Active Militia

On March 31, 1924, the total number of horses in the Permanent Force, including Cavalry, Artillery, Infantry, Army Service Corps and other units, was 730, of which 84 were cast or sold, 22 died or were destroyed, and 29 transferred, leaving a balance of 595.

Additional horses were acquired by purchase:—

Militia Service.....	72
Air Service.....	2
By transfer.....	28
Total.....	102

The present strength is 697 and are allocated as shown in the following statement:—

Royal Canadian Dragoons.....	150
Lord Strathcona's Horse.....	127
Royal Military College.....	46
Royal Canadian Horse Artillery.....	217
Royal Canadian Artillery (Coast Artillery and Mobile Artillery).....	31
Royal Canadian Engineers.....	33
Royal Canadian Regiment.....	15
Princess Patricia's Canadian Light Infantry.....	12
Royal 22nd Regiment.....	7
Royal Canadian Army Service Corps.....	56
Royal Canadian Ordnance Corps.....	1
Air Force.....	695
Grand Total.....	697

Veterinary Service

This branch of the service is responsible for the care and health of horses, and the duties in connection with this service have been very satisfactorily carried out, although the establishment has been reduced to a minimum.

Telephones

By careful supervision, and by the use of extension telephones, instead of main telephones, wherever possible, the expenditure for this service was reduced from \$14,167.22 in 1923-24 to \$11,661.47 in the year 1924-25, a net reduction of \$2,505.75.

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.

The Royal Canadian Army Service Corps

The strength of this Corps on March 31, 1924, was 23 officers, 232 other ranks.

This Corps functions throughout the Dominion for the purpose of providing, administering and accounting for supplies, forage, fuel, light and disinfectants; transporting troops, animals and stores by rail and water; appropriating, allotting and hiring accommodation for both the Permanent and Non-permanent Active Militia.

The Royal Canadian Army Service Corps (Permanent Force) is also employed for the instruction of the Canadian Army Service Corps (Non-permanent Active Militia).

To meet these demands and requirements, a small depot or detachment is located in each Military District, and an officer of the R.C.A.S.C., designated the District Supply and Transport Officer, is attached to the District Headquarters.

The depots, numbered four in all, in addition to their normal duties, provide Royal and Provisional Schools of Instruction for the training of the R.C.A.S.C. and C.A.S.C.

Depots are located at: Halifax, N.S.; Toronto, Ont.; Winnipeg, Man.; and Esquimalt, B.C.

Detachments are located at: London, Ont.; Kingston, Ont.; Montreal, P.Q.; Quebec, P.Q.; Saint John, N.B.; Regina, Sask.; Calgary, Alta.; and Ottawa, Ont.

To ensure uniformity in training, and a systematic application of rules, regulations and methods in Army Service Corps procedure, a Royal Canadian Army Service Corps School has been formed at Winnipeg, Man., where all training throughout Canada is carefully supervised.

(3) Directorate of Equipment and Ordnance Services

Provision and distribution of clothing, equipment, arms and ammunition has been carried out during the year by the Branch of the Director of Equipment and Ordnance Services.

New Priced Vocabulary of Stores

In the past the Priced Vocabulary of Stores was divided into two parts. Part I was for stores of a non-technical nature which are obtainable in Canada. Part II was for technical stores, most of which were obtained in England. For Part II Stores the War Office Vocabulary was used in Canada. The War Office is now revising the Vocabulary and it was decided to bring the Canadian publication in line with the War Office. This will mean that in the event of active service both Ordnance Services will be using the same Vocabulary with the same nomenclatures and sectional arrangement. Sections 1a and 1b were revised during the past year.

New Priced Vocabulary of Clothing and Necessaries

During the year the Clothing Vocabulary was completely rewritten. All items of Royal Canadian Air Force clothing have by means of amendments been included in the revised edition.

Policy re Loans of Camp Equipment

In past years the policy regarding loans of camp equipment to charitable societies, etc., has been to meet such loans on a free basis. The drain on the resources of the department from depreciation was great and, as a result, it was necessary to review the situation. A policy has now been adopted that no more free loans will be permitted. All loans are now made on a rental basis, calculated with a view to covering depreciation.

Removal of Clothing and Stores from International Marine Signal Building, Ottawa

During the latter years of the war and the period of reorganization the Ordnance Headquarters Depot occupied, in addition to the main depot, a building known as the International Marine Signal building. A rearrangement of the storage accommodation in Ottawa was made and all stocks which were not likely to be required in the immediate future were shipped to the Dominion Arsenal, Lindsay, where very good accommodation is available. The International Marine Signal building was vacated.

Dress and Clothing Committee, Royal Canadian Air Force Clothing

During the year a committee reviewed and recommended for adoption practically all items of clothing for future wear of the Royal Canadian Air Force. Samples have been sealed and provision made of the articles necessary to put the Royal Canadian Air Force into the new pattern clothing. As far as possible consistent with climatic conditions, the patterns of clothing in use by the Royal Air Force (Imperial Forces) were adopted.

Special Ammunition for Provincial Rifle Meetings

In past years there has been considerable dissatisfaction caused through issuing war stocks of small arm ammunition for annual meetings of provincial rifle associations. Special ammunition had been issued to the Dominion Rifle Association for annual matches. It was decided to give the same consideration to provincial associations as had been accorded to the Dominion Association, and special ammunition is now being supplied for their matches.

Dominion Arsenal

The following is a detail of the work carried out at the Dominion Arsenal, Quebec:—

DELIVERIES OF FINISHED GOODS

	Quantity
Boxes, ammunition, S.A. 1000 rds. .303" in chargers.....	3,220
Boxes, ammunition, S.A. Pistol H. 9 mk. III.....	233
Boxes, ammunition Q.F. 18-pdr. blank.....	30
Cartridges, S.A. Ball, .303" Mark VII.....	3,348,000
Cartridges S.A. Ball .303" Mark VII D.R.A.....	150,000
Cartridges S.A. Ball Revolver .455" Special Proof.....	35,000
Cartridges S.A. Blank revolver .455".....	52,500
Cartridges Q.F. 18-pdr. cordite reduced charge shrapnel.....	250
Cartridges Q.F. blank 12-pdr. 12 cwt. filled Mk. II with primer.....	1,004
Cartridges B.L. 60-pdr. 6 lbs. 6 oz. cordite M.D. size 11, Mk. I, reduced charge..	1,000
Cartridges, filled, B.L. or B.L.C. 15-pdr. 1 lb. 4 oz. blank.....	6,006
Cartridges Q.F. 18-pdr. filled 1 lb. blank.....	603
Cases, cartridge, 18-pdr. Q.F. Mark III.....	3,478
Clips, cartridge Q.F. 18-pdr.....	603
Discs, Marking Butt (brass).....	5,000
Dummy cartridges and shells, 6-in How /cartridges.....	2
(shells.....)	3
Primers, Q.F. 18-pdr. No. 1 Mark II.....	500

REPAIRS AND MISCELLANEOUS SERVICES

Boxes, ammunition S.A. 1000 rds. .303" in chargers No. 1.....	3,600
Boxes, ammunition, S.A. G.S.....	640
Boxes, ammunition, Q.F. 12-pdr. 12 cwt.....	100
Cases, powder, metal lined.....	151
Chargers, cartridge .303" gauging, Reblacking and rectifying.....	418,301
Overhauling 18-pdr. ammunition:	
Breaking down 18-pdr. cartridges: Transportation:	
Cleaning: Washing and Visual inspection.....	49,274
Fired cases from districts.....	10,090
Rectifying, assembling and packing, 18-pdr. Q.F. ammunition shrapnel.....	10,000
Oiling 18-pdr. shells.....	18,690
Repair of vehicles for M.D. No. 5.	

The heating system, which was remodelled throughout the plant in 1923-24, was still further improved by connecting the arsenal quarters with the power house, thus doing away with individual furnaces and the carting of coal and ashes. These quarters are now heated by steam from the arsenal, and a considerable saving in coal is effected.

The tool room was generally remodelled. Skylights were provided and the roof was lined, a great improvement in ventilation and light being thereby effected, besides economy in heating.

A second-hand heavy draw press was purchased and installed in the Q.F. plant.

Two large lathes, specially built during the war, for machining 4.5-inch shells, were purchased second-hand at practically scrap value, and installed in the Shell Factory.

A new floor, which had been very badly needed, was put down in the Shell Factory, the mica cooling bath being installed beneath the floor.

A small workshop was fitted up at the Filling Factory.

All repairs to machines are now done in this workshop instead of being sent to the main Arsenal, as was formerly done.

Experiments in the manufacture of Tracer Ammunition were continued during the year, and it may now be considered that manufacture of tracer ammunition has successfully passed the experimental stage.

Several improvements were made in the buildings of the Filling Factory at the Cove Fields, including the provision of a dining room for the women employees.

A testing room has been installed and equipped in the Main Office, where all physical tests and microphotographic work are carried out. A new Brinell Hardness Testing Machine and an Erichsen Strip Testing Machine were purchased.

Imperial Service Medals were conferred by His Majesty on five old employees who had been retired to pension:—

John George Goudie,
Alphonse Goulet,
Joseph Poulin,
Lucien Bissonnette,
Gaudias Houde.

The Annual Report of the Superintendent of the Arsenal will be found in Appendix C.

Chief Inspector of Ammunition, Quebec

The Chief Inspector of Ammunition inspected and proved the output of the Dominion Arsenal, Quebec, and also cordite and .22 inch cartridges procured by purchase.

He carried out investigations and comparative tests of ammunition in connection with reports received at National Defence Headquarters involving arms and ammunition generally, and did experimental work as required.

Inspector of Armourers' Services, Quebec

The Inspector of Armourers' Services during the year continued the work of overhauling and repairing rifles received from overseas.

He also carried out—Manufacture of gauges; inspection of large supplies received of bridges, backsight, base; various items of repair and inspection work

Sales of Surplus Stores, Produce, Etc.

The total amount of stores of all classes disposed of through this Branch since the war up, to March 31, 1925, was valued at \$10,020,910. The Ordnance disposals for the year ending March 31, 1925, was valued at \$870,580.19.

Inspections by Royal Canadian Ordnance Corps Inspecting Officers of Non-permanent Units' Arms, Clothing, Equipment and Stores Generally

Approximately 700 reports of inspection of Non-permanent 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 general stores of all units.

It has been decided that, under existing conditions, the actual production of all articles by the responsible accounting officers is a necessity so far as non-permanent units are concerned, but that the District Officer Commanding may, at his discretion, make an exception in the case of articles of clothing in possession of city units, provided signatures are obtained within a period not exceeding three months prior to the date of inspection.

Boards of Officers and Courts of Inquiry

Proceedings of Boards of Officers and Courts of Inquiry to the extent of approximately 340 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.

Stocktaking

Notwithstanding the fact that the staffs of the depots have been considerably reduced, much progress has been made throughout the Dominion in connection with stocktaking. Copies of weekly reports are received regularly at National Defence Headquarters from the whole of the District Ordnance Depots, including Petawawa Camp.

Miscellaneous

Approximately 24,000 Headquarter files were received in the Directorate during the past year.

Nineteen thousand five hundred letters were received and 23,000 despatched.

Corps Administration

The strength of the Royal Canadian Ordnance Corps on March 31, 1925, was:—

Officers—34, exclusive of seconded officers (4).

Other ranks—417, exclusive of two tailors posted to the Royal Military College, Kingston.

Particulars of trades and occupations of this personnel are as follows:—

Armament artificers.....	18
Armourers.....	30
Caretakers.....	75
Artisans.....	45
Watchmen.....	20
Clerk and storemen.....	229
Total.....	417

Courses of Instruction in England

Major N. C. Sherman, Ordnance Mechanical Engineer, Western Canada, was sent to England during the past year to obtain up-to-date information on guns, howitzers, and other miscellaneous equipments, particularly range firing apparatus. The course was arranged by the Director of Equipment and Ordnance Services, War Office, London, England, with very satisfactory results.

Captain V. A. Curmi took the Ordnance Officers Course at the Artillery College, and the Royal Army Ordnance Course School of Instruction, England.

No 34777 Armt. Staff Sergeant (on probation) Beddows proceeded to Woolwich, England, during the past year for the purpose of taking the Armament Artificers Qualifying Course.

Caretakers, Armouries and Drill Halls

Particular attention was given to the question of provision of caretakers for armouries and drill halls throughout the year and by certain rearrangements of duties and by a small increase in the establishments of civilian caretakers, several additional armouries and drill halls have been provided with caretakers, chiefly on a part time basis. Additional caretakers are needed however. The best is being done under the circumstances and, generally speaking, the situation has been improved during the past year.

The caretakers establishment on March 31, 1925, was as follows:—

Enlisted caretakers.....	75
Civilian (Chief) Caretakers Grade III.....	6
“ full time Grade II.....	101
“ part time Grade I.....	64
	<hr/>
	246

Instructional Work

In addition to training a number of Warrant Officers, N.C.O.'s and men of the Royal Canadian Ordnance Corps, twelve Warrant Officers Class II, and Non-Commissioned Officers of other Permanent Force units were given instruction in store accounting and the care and preservation of clothing and stores generally. These courses are being continued and many benefits have been derived therefrom.

Inspections of Ordnance Services

During the year inspections of guns, howitzers, etc., on charge of artillery units was made by the Ordnance Mechanical Engineers. The Inspector of Armourers Services carried out his necessary inspections. The Director of Equipment and Ordnance Services inspected nine Ordnance Depots and the Dominion Arsenal and found all in good order.

The Royal Canadian Ordnance Corps Inspecting Officers (the District Ordnance Officer or his representative) carried out the inspections of all arms, clothing and equipment in possession of all units of the Non-permanent Force, the only exception being artillery units in which case the Royal Canadian Ordnance Corps Inspecting Officer deals only with clothing and personal equipment.

REPORT OF THE CHIEF ACCOUNTANT

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.

Owing to the persistent demands for economy the Militia expenditure for the fiscal year 1924-25 was reduced by \$853,982, or approximately 9 per cent below that of the previous year. Practically all Militia services were curtailed, the appropriations mainly affected being those for Permanent Force, Non-Permanent Active Militia and General Stores.

The expenditure for Adjustment of War Claims was also less than for 1923-24 by \$199,161 or about 29 per cent. This decrease was largely due to a falling off in the number of belated claims received for pay and allowance adjustments, War Service Gratuity, and to a reduction in the amount paid during the past year for transportation accounts incurred in connection with war services.

The expenditure for Air Services shows an increase of \$128,150 over 1923-24 which is due to the expansion of work performed for the Department of Interior in forestry protection and aerial survey, and also to the purchase of new aircraft and equipment for this work.

Following are comparative tables of expenditure, refunds and revenue for the fiscal years 1923-24 and 1924-25. Civil Government is not included in either case, it being shown in statement No. 3, appendix "A".

Expenditure—Militia and Air Services

	Militia Votes	Air Votes	Adjustment of War Claims	Imperial War Graves	Battle-fields Memorials	Total
	\$	\$	\$	\$	\$	\$
1923-24.....	9,675,341	1,249,178	678,320	371,785	108,773	12,083,397
1924-25.....	8,821,359	1,377,328	479,159	446,896	195,313	11,320,055
Decrease.....	853,982		199,161			763,342
Increase.....		128,150		75,111	86,540	

Credits—Revenue and Refunds—Militia and Air Services

	Revenue			Refunds			Total
	Militia Services	Air Services	Interest on Imperial Government Accounts	Militia Votes	Demobilization and Adjustment of War Claims	Air Votes	
	\$	\$	\$	\$	\$	\$	\$
1923-24.....	296,784	11,532		460,087	106,890	261,273	1,136,566
1924-25.....	303,754	9,169	442,389	338,741	22,452	37,093	1,153,598
Decrease.....		2,363		121,346	84,438	224,180	
Increase.....	6,970		442,389				17,032

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

- (1) Appropriation Accounts, 1924-25.
- (2) Revenue, 1924-25.

- (3) Comparative Statement of Expenditure and Revenue for ten years, 1915-16 to 1924-25.
 (4) Expenditure on account of Adjustment of War Claims, 1924-25.

Transport and Freight Claims

Two thousand six hundred and seventy-four transportation accounts were audited and paid during the year under review; the amount outstanding March 31, 1925, being \$13,495.11.

Overcharges detected in transportation accounts throughout the year resulted in a saving of \$7,753.53.

Settlement of the following was effected:—

12 claims for loss of and damage to shipments.....	\$ 787 22
116 applications for refund on unused portion of tickets.....	5,217 09

Recoverable Accounts

Recoveries effected during the past year of moneys expended on behalf of the British and Foreign Governments and of various accounts against Canadian Government Departments, Societies, Associations, etc., affecting Militia and Air Services were as follows:—

British and Foreign Governments.....	\$536,873 80
Canadian Government Departments, Societies, Associations, etc.....	230,122 66

A number of observations were raised in connection with accounts previously rendered to and paid by the Imperial Government involving considerable correspondence and research.

Expenditure in connection with Canadian Battlefields Memorials Commission, Imperial War Graves Commission (Canada's share) and Northwest Territories and Yukon Wireless accounts were dealt with in detail by this Section.

Surplus Stores

Surplus Militia and Air stores to the value of \$54,627.83 were sold during the fiscal year 1924-25, this amount being deposited to the credit of the Receiver-General. In addition, transfers of surplus Militia Stores, without repayment, were made to other Departments, to the value of \$771,249.95.

Costs and Statistics

The cost and statistical work initiated in 1923-24 in regard to the Annual Drill vote was augmented during the year under review by the inclusion of the vote formerly known as Schools of Instruction. The combined votes are now shown under the head of Non-Permanent Active Militia Training.

Air Service expenditure was analyzed in detail under the different stations and units. In addition, a cost and statistical record was maintained in connection with the operations of the Royal Canadian Air Force.

REPORT OF THE ASSISTANT DEPUTY MINISTER

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

(1) CIVILIAN EMPLOYEES

The Civil Service Commission has made further progress in the organization of the civilian staff of the Department; and effective organizations for the Accounts Branch, and the Naval Service Branch (as referred to in last year's report) have been finally established.

During the year there has been a further reduction in the number of civilian employees, both permanent and temporary, as will be seen from the statement given below. The civilian strength of the Departments of Militia and Defence and National Defence has been steadily reduced each year since 1920; but now that the Civil Service Commission has practically completed the work of organizing the department, and the number of employees is approaching the minimum required for the efficient performance of the work of the department, it is not probable that reductions can be made in the future, except on a comparatively small scale.

The following statement shows the number of civilian employees (permanent and temporary) in the Department of National Defence, at Ottawa and elsewhere in Canada, and the amounts paid in salaries on April 1, 1924, and on March 31, 1925:—

	Number of Employees		Amount of Salaries	
	April 1, 1924	March 31, 1925	April 1, 1924	March 31, 1925
			\$ cts.	\$ cts.
<i>At Ottawa—</i>				
Permanent.....	405	396	52,423 56	51,559 61
Temporary.....	86	58	8,713 73	5,968 38
<i>Outside Ottawa—</i>				
Permanent.....	197	212	24,993 96	26,477 64
Temporary.....	441	427	29,612 11	28,845 66
	1,129	1,093	115,743 36	112,851 29

These figures do not include 172 factory operatives employed at the Dominion Arsenal, Quebec, on March 31, 1925; nor 111 workmen employed at Naval Dockyards at Halifax and Esquimalt, on the same date.

(2) PRINTING AND STATIONERY

Statement showing work performed and expenditure:—

	1923-24	1924-25	Increase or Decrease
Printing requisitions issued.....	653	676	*23
Stationery requisitions issued.....	2,364	2,498	*134
Records of sales of military books.....	\$ 1,438 80	\$1,619 49	\$ *180 69
Expenditure for printing.....	46,414 04	33,947 18	†12,466 86
Expenditure for stationery.....	20,874 23	17,044 45	†3,829 78
Express and freight.....	4,034 03	4,034 47	*0 44

*Increase. †Decrease.

(3) CORRESPONDENCE REGISTRY

Statistical report on the work of the Central Correspondence Registry for the year ending March 31, 1925:—

	1923-24	1924-25	Increase or Decrease
Files charged out.....	318,539	283,157	35,382 (Dec.)
Incoming files recorded or passed.....	367,957	400,689	32,732 (Inc.)
Loose papers received.....	171,636	186,031	14,395 (Inc.)
Files created.....	8,153	7,983	170 (Dec.)
Total files handled.....	866,285	877,860	

Staff—April 1, 1923.....	47	April 1, 1924.....	46
March 31, 1924.....	46	March 31, 1925.....	48

1923		1924	
Number of Files	Number of Entries	Number of Files	Number of Entries
1,000	1,000	1,000	1,000
2,000	2,000	2,000	2,000
3,000	3,000	3,000	3,000
4,000	4,000	4,000	4,000
5,000	5,000	5,000	5,000
6,000	6,000	6,000	6,000
7,000	7,000	7,000	7,000
8,000	8,000	8,000	8,000
9,000	9,000	9,000	9,000
10,000	10,000	10,000	10,000

These figures do not include 173 factory operatives employed at the Montreal Arsenal Quebec on March 31, 1925; nor 111 workmen employed at Naval Dockyard at Halifax and 17 workmen on the same date.

1923	1924
1,000	1,000
2,000	2,000
3,000	3,000
4,000	4,000
5,000	5,000
6,000	6,000
7,000	7,000
8,000	8,000
9,000	9,000
10,000	10,000

REPORT OF THE JUDGE ADVOCATE-GENERAL

There were no general courts-martial convened during the fiscal year under review, the number of district courts-martial convened being thirty-three. This is an increase of two compared with the preceding year, and the charges were not generally of a serious nature.

A large number of these proceedings contained illegalities or irregularities which necessitated their being returned to the Convening Officers for correction. They indicate that, generally speaking, there is still considerable room for improvement in the knowledge of military law possessed by officers of the Permanent Force.

It is recognized that there do not exist in Canada the same facilities for instruction in this subject as exist in England, nor have officers in Canada the same opportunities to gain practical experience by serving on courts-martial. Steps are being taken by the Judge Advocate-General's office to arrange in conjunction with the General Staff a system of instruction which it is hoped will prove successful.

There is no question, however, but that at the present time the knowledge of military law and the provisions of the King's Regulations relating to discipline possessed by officers of the Permanent Force is considerably below that which they possess in other military subjects.

A complete revision of the King's Regulations and Orders for the Canadian Militia has been undertaken by the Judge Advocate-General. This is a matter which entails considerable work and research. Excellent progress has been made, however, and it is expected that the revision will be completed and available for distribution by the end of the present calendar year.

The procedure for simplifying the issue of orders and regulations put forward by the Judge Advocate-General last year has been further extended, and so far it has met with success.

The preparation of material on certain matters under litigation has been dealt with by this office, and in view of the importance of some of these the work involved has been heavy.

The provisions of the Militia Act relating to the use of troops in aid of the civil power were amended during the year under review. These amendments were based on the recommendation of the Royal Commission held to enquire into the unrest among the coal and steel workers in Cape Breton. The amending act was drafted by the Judge Advocate-General in collaboration with the Department of Justice, and the Judge Advocate-General was also required to furnish the necessary explanatory memoranda and statements.

He was also engaged in preparing several draft bills relating to air force and naval pensions, which are still the subject of consideration.

The number of references to the Judge Advocate-General's office on matters necessitating the preparation of considered opinions showed no decrease compared with preceding years.

The Judge Advocate-General's office dealt during the year with a large number of Orders in Council and regulations, which were referred for redrafting or review prior to submission. The majority of important reports to Privy Council and regulations are now referred prior to submission.

A large number of courts of inquiry were submitted for review or an opinion. These courts of inquiry in many instances are incomplete, the matters under inquiry not being dealt with so as to obtain the complete evidence which the convening authority should have so as to enable him to determine properly

the action he should take. They indicate that such courts do not proceed with their inquiry on certain defined lines, with the intention of establishing the existence or otherwise of certain facts. In numerous instances the examination of witnesses appears to have been more or less haphazard, without any concrete idea of continuity.

There is considerable room for improvement in these matters.

A large number of these proceedings contained illegals or irregularities which necessitated their being returned to the Convening Officers for correction. They indicated that generally speaking there is still considerable room for improvement in the knowledge of military law possessed by officers of the Permanent Force.

It is recognized that there do not exist in Canada the same facilities for instruction in this subject as exist in England, nor have officers in Canada the same opportunities to gain practical experience by serving on courts-martial. Steps are being taken by the Judge Advocate-General's office to arrange in co-operation with the General Staff a system of instruction which it is hoped will prove successful.

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The procedure for eliminating the lapse of orders and regulations put forward by the Judge Advocate-General last year has been further extended, and so far it has met with success.

The preparation of material on certain matters under litigation has been dealt with by this office, and in view of the importance of some of these the work involved has been heavy.

The provisions of the Militia Act relating to the use of troops in aid of the civil power were amended during the year under review. These amendments were based on the recommendations of the Royal Commission held in 1926 and reported in the latest annual report of the Judge Advocate-General in collaboration with the Department of Justice, and the Judge Advocate-General was also requested to furnish the necessary explanatory memoranda and statements.

He was also engaged in preparing several draft bills relating to air force and naval personnel which are still the subject of consideration.

The number of references to the Judge Advocate-General's office on matters necessitating the preparation of considered opinions showed no decrease compared with preceding years.

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REPORT OF THE DIRECTOR OF CONTRACTS

During the financial year ending March 31 last, the Contracts Branch continued to perform the functions for which it was primarily organized, i.e. the purchase and inspection of supplies for the Militia, Naval and Air Services, and the making of contracts for services therefor.

In this department, comprising as it does three separate and distinct services, the equipment for any of them is, with few exceptions, unsuitable for either of the other two and, therefore, almost inconceivable varieties of stores of different kinds are required.

The purchases effected during the year included uniform clothing of different patterns required by the Militia, Naval and Air Forces, as well as the different cloths, serges, frieze, drill, etc., from which they are manufactured; electrical equipment; telegraph and wireless apparatus; armament and torpedo stores; boats, aircraft, and other necessary flying equipment, and innumerable supplies of other kinds including medical supplies, provisions, fuel, and forage.

As in the past years contracts were made for different services necessary for the proper maintenance of the Permanent and Non-Permanent Military Forces, as well as for the Naval and Air Forces at different points throughout Canada.

In effecting the many purchases made during the year preference was given, wherever possible, to goods manufactured in Canada from Canadian materials. This policy was not departed from except when the stores demanded could not be obtained in this country, and then the preference was given to goods of British manufacture.

Before supplies delivered at Headquarters are accepted they are subjected to a rigid inspection by Departmental Inspectors who, in their work of inspection, are guided by sealed patterns, specifications, and drawings, or, in some instances, by samples submitted by the successful tenderer and approved by the Requisitioning Officer for a particular contract. In the case of provisions, fuel, and forage purchased for the use of the Permanent and Non-Permanent Militia throughout Canada the inspection is carried out under the supervision and direction of the Officer Commanding the Military District. Similar supplies, as well as some others of different kinds obtained for the Naval and Air Services, are inspected by an officer of these services, or by their duly authorized representative.

Large quantities of supplies were purchased for the British Special Service Squadron which visited Esquimaux and Halifax last year, and for ships of the Imperial Service cruising in Canadian waters, as well as for delivery to Bermuda Dockyard.

During the year a number of inquiries were received from the War Office, through the High Commissioner for Canada, as to whether or not, supplies of different kinds required for delivery in Great Britain and in certain of the Colonies, could be procured in Canada. In these cases the different Canadian manufacturers known to be in a position to meet the requirements of the War Office were invited to quote, and all quotations and information received in connection therewith were referred to the source from which the inquiry emanated.

APPENDIX A

The following are statements showing:—

1. Appropriation Accounts, 1924-25.
2. Revenue, 1924-25.
3. Comparative Statement of Expenditure and Revenue for the ten years 1915-16 to 1924-25.
4. Expenditure on account of Adjustment of War Claims, 1924-25.

STATEMENT No. 1.—Appropriation Accounts, 1924-25—Militia and Air Services

Appropriation	Amount of Vote		Expenditure		Vote unused		Vote exceeded		Remarks
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
<i>Militia Services—</i>									
Administration.....	301,000	00	299,414	97	1,585	03			
Cadet Services.....	400,000	00	367,829	34	32,170	66			
Contingencies.....	30,000	00	23,844	29	6,155	71			
Engineer Services and Works.....	500,000	00	499,545	31	454	69			
General Stores.....	390,000	00	335,447	58	54,552	42			
Manufacturing Establishments.....	420,000	00	415,819	65	4,180	35			
Non-Permanent Active Militia.....	1,610,000	00	1,551,256	63	58,743	37			
Permanent Force.....	4,800,000	00	4,769,339	43	30,660	57			
Royal Military College.....	365,000	00	364,944	14	55	86			
Topographic Survey.....	35,000	00	34,614	01	385	99			
Transport and Freight.....	160,000	00	157,688	13	2,311	87			
	9,011,000	00	8,819,743	48	191,256	52			
<i>Special Votes</i>									
Imperial War Graves Commission, Vote No. 341.....	573,780	00	446,895	77	126,884	23			
Canadian Battlefields Memorials, Vote No. 348.....	200,000	00	195,312	59	4,687	41			
Civil Pensions, Vote No. 99.....	1,115	42	1,115	42					
Compensation to J. F. Stoate, Vote No. 422.....	600	00			600	00			
Compassionate grant to widow of J. A. Forsyth.....	500	00	500	00					
Total Militia Votes.....	9,786,995	42	9,463,567	26	323,428	16			
Adjustment of War Claims (Militia).....	500,000	00	479,159	12	20,840	88			

Certain stores ordered from England were not received in time to be paid for out of this appropriation. Owing to lack of funds, the training of the Militia was on a very limited scale, many of the Armouries being used infrequently and in some cases not at all; therefore, the expenditure for fuel and light, and the allowances for Command Pay and Drill Instruction, which are based upon the number trained, fell short of the amounts estimated for these services.

Paid in 1923-24.

<i>Air Services—</i>				
Maintenance, Operation, etc., Votes Nos. 101 and 428.....	1,261,000 00	1,102,206 04	158,793 96	
Purchase of Air Craft, etc., Vote No. 102.....	300,000 00	275,122 06	24,877 94	
Total Air Votes.....	1,561,000 00	1,377,328 10	183,671 90	
<i>General Services—</i>				
Construction of Magazine, etc., at Halifax, N.S., Vote No. 429.....	50,000 00	31,979 51	18,020 49	
Official Welcome, Reserve Squadron, Royal Navy, Vote No. 430.....	25,000 00	23,612 02	1,387 98	
Total General Services.....	75,000 00	55,591 53	19,408 47	

This work was not completed. A revote has been asked for.

<i>Statutory—</i>	
Miscellaneous Gratuities, C.S. Act.....	\$ 397 67
Retirement Act, 1920.....	17,582 77
Aid to Civil Power.....	8,622 72
Total Statutory.....	\$ 26,603 16

For Naval Expenditure see separate report of Naval Service.

STATEMENT No. 2.—Revenue, 1924-25

Militia Services—

Advertisements.....	\$	90 00	
Barrack damages.....		159 39	
Rents of military properties.....		33,909 37	
Sales of ammunition, stores and clothing.....		3,044 75	
Sales of books and maps.....		1,842 82	
Sales of cast horses.....		2,369 00	
Sales of medals and ribbons (lost and replaced).....		6 74	
Sales of condemned stores and scrap.....		45,282 73	
Sales of Government property (old buildings, etc.).....		9,544 85	
Discharges by purchase.....		4,872 00	
Refunds for previous years expenditure.....		9,724 64	
Rental of camp equipment, etc.....		1,136 85	
Compensation for damages to Government property.....		501 21	
Railway subsidies.....		85 22	
Conscience money.....		52 00	
Sundries.....		23 28	
			\$ 112,644 85
Pensions Act, 1901 deductions.....		127,094 86	
R.M. College Cadet fees and supplies.....		63,974 71	
Fines and forfeitures.....		40 00	
Interest on Imperial Government accounts.....		442,388 68	
			\$ 746,143 10

Air Services—

Air worthiness.....		165 00	
Registration fees.....		135 00	
Air harbour licenses.....		40 00	
Pilots certificates.....		4 00	
			344 00
Rents.....		556 25	
Miscellaneous (refunds, previous years expenditure and sundry sales).....		8,268 37	
			\$ 9,168 62

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

STATEMENT No. 3.—Comparative Statement of Expenditure and Revenue (Militia and Air Services) for the Ten Years 1915-16 to 1924-25

	1915-16	1916-17	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	1924-25
EXPENDITURE										
<i>Militia Services—</i>										
Administration.....	273,632	297,233	295,033	297,567	360,818	368,883	356,275	316,731	319,518	299,415
Cadet Services.....	84,972	80,311	90,771	68,770	74,414	230,288	409,348	336,933	450,000	367,829
Contingencies.....	264,755	247,837	85,182	9,981	13,803	49,073	41,151	39,743	27,025	23,844
Engineer Services and Works.....	6665,180	365,521	331,855	274,238	294,407	436,450	525,959	525,666	529,815	499,546
General Stores.....		117,993	2,212			689,322	696,276	484,134	482,622	335,448
Manufacturing Establishments.....	336,707	50,833	20,129	15,586			437,107	445,820	445,033	415,820
Non-Permanent Active Militia.....	703,269	504,905	495,208	365,250	471,022	1,155,737	1,902,630	1,678,544	1,690,207	1,551,257
Permanent Force.....	2,116,245	2,396,133	2,297,228	1,947,304	3,088,691	5,705,736	5,882,938	5,425,105	5,125,605	4,769,339
Royal Military College.....	d147,235	163,772	174,838	216,185	244,239	351,031	377,450	341,284	374,141	364,944
Topographic Survey.....	25,440	31,274	31,406	31,082	40,522	45,125	39,956	42,330	43,399	34,614
Transport and freight.....	60,567	43,923	41,306	16,698	24,854	315,443	199,115	108,247	180,706	157,688
Total Expenditure, Militia Appropriations.....	4,681,002	4,299,785	3,865,168	3,242,681	4,612,770	9,886,624	11,013,910	9,795,824	9,668,071	8,819,743
<i>Miscellaneous Appropriations, Etc.—</i>										
War, Demobilization and Adjustment of War Claims.....	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	479,159
Canadian Battlefields Memorials.....					7,797	164,756	137,431	180,736	108,773	195,313
Imperial War Graves.....						378,966	522,115	378,442	371,785	446,896
Various small votes.....	500		22,670	11,048	19,057	7,245	3,029	1,582	7,270	1,615
Consolidated Revenue—Workmen's Compensation Act.....										
Aid to Civil Power.....				1,148	1,411			593	86,615	8,623
Toronto Barracks, Special Account.....	25					144		78		177
Total Miscellaneous Expenditure.....	160,433,941	298,291,031	316,692,455	377,132,334	323,389,252	16,780,875	8,579,518	4,895,713	1,252,763	1,131,783
Civil Government Salaries.....	172,534	173,798	183,448	189,578	202,459	212,732	551,991	540,757	See General Services	
Civil Government Contingencies.....	28,351	19,488	3,199	18,255	18,996	19,837	25,968	13,991		
Grand Total Expenditure, Militia Services.....	165,315,828	302,784,102	320,744,270	380,582,848	328,223,477	26,900,068	20,171,387	15,248,285	10,920,834	9,951,526

STATEMENT No. 3.—Comparative Statement of Expenditure and Revenue (Militia and Air Services) for the Ten Years 1915-16 to 1924-25—Concluded

	1915-16	1916-17	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	1924-25
<i>Air Services—</i>										
Royal Canadian Air Force—Operation, maintenance, training, repairs, civil aviation, etc.										
Civil Government Salaries				109,464		1,583,910	1,555,007	1,004,983	999,390	1,102,206
Civil Government Contingencies						34,369	74,612	See General Services		
Purchase of Aircraft and Technical Equipment, ground services						38,077	29,623		249,788	275,122
Total Expenditure, Air Appropriations				109,464		1,656,356	1,659,842	1,004,983	1,249,178	1,377,328
<i>Miscellaneous Appropriations—</i>										
Demobilization						351,372		5,000		
Aeronautical Research										
Grand Total Expenditure, Air Services				109,464		2,007,728	1,659,842	1,009,983	1,249,178	1,377,328
<i>General Services—</i>										
Construction of Magazine, etc., Halifax, N.S.										31,980
Official Welcome, Special Service Squadron, R.N.										23,612
Civil Gov't Salaries For Militia, Naval and Air Services									666,213	648,773
Civil Gov't Contin- as amalgamated gencies.									41,894	49,860
Total Expenditure, General Services									708,107	754,225
<i>Militia Services—</i>										
REVENUE										
Militia Revenue	192,300	90,164	18,228	35,965						
Casual Revenue	41,318	11,949	2,072	3,795						
Royal Military College	35,142	41,646	39,177	54,428	87,867	86,815	141,012	283,372	105,944	112,645
Pensions Act, 1901	23,513	25,495	26,877	23,841	53,599	70,107	67,315	61,999	66,105	63,975
Fines and Forfeitures					47,979	120,387	112,412	121,244	124,654	127,095
					5,375			100	81	40
Total Revenue, Militia Services	292,273	169,254	86,354	118,019	194,820	277,309	320,739	466,715	296,784	303,755

Pilots Certificates.....	41	78	21	8	2	4
Air Harbour Licenses.....		350	90	40	80	40
Air Worthiness and Registration.....		730	140	205	190	300
Rentals.....		842	4,817	2,299	1,019	556
Casual Revenue.....		4,657	30,673	24,517	10,196	8,268
Premiums, Discount and Exchange.....		43	23	4	4
Total Revenue, Air Services.....		6,700	35,764	27,073	11,532	9,168

(a) Includes expenditure under "Training Areas."

(b) Does not include Engineer Services at Dominion Arsenals nor at Royal Military College.

(c) Includes Engineer Services.

(d) Includes Engineer Services.

STATEMENT No. 4.—Adjustment of War Claims

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1925

Particulars	Amount	
	\$	cts.
Pay and allowances.....	3,936	81
Separation allowance.....	40,570	79
War Service Gratuity.....	78,203	89
Estates of deceased soldiers.....	2,689	06
Engineer services and works.....	16,140	05
Heating system, new headquarters, M.D. No. 3.....	9,500	00
Buildings, fixtures, etc., Petawawa Camp.....	51,515	85
Ordnance services.....	113,963	03
Medical and dental services.....	338	50
Transport and freight.....	42,983	32
Transportation of soldiers' dependents.....	2,075	24
Pay of civil employees.....	48,083	27
Rent, water, fuel, light and taxes.....	7,008	17
Telegrams, telephones (including rentals), cablegrams and postage.....	3,621	85
Printing and stationery.....	4,725	10
Advertising.....	11	88
Legal expenses.....	6,764	37
Historical section.....	22,667	26
McGill Medical Museum.....	300	00
Canadian War Graves.....	16,494	53
Medals.....	1,614	28
Miscellaneous.....	5,951	87
Total for year.....	479,159	12
Expenditure prior to 1st April, 1924, for war services.....	1,558,330,	596 16
	1,558,809,	755 28

APPENDIX "B"

Following are statements for the fiscal year showing,—

1. Expenditure by Stations on account of Pay and Allowances of the Permanent Active Militia.
2. Expenditure by Stations on account of Pay and Allowances of the Royal Canadian Air Force.

STATEMENT No. 1.—Showing Expenditure by Stations on account of Pay and Allowances of the Permanent Active Militia for the fiscal year 1924-25

Station	Strength, all ranks, March 31, 1924	Strength, all ranks, March 31, 1925	Pay and	Pay and	Total Pay and Allowances
			Allowances, Officers and Warrant Officers	Allowances, Non-Com- missioned Officers and Men	
			\$ cts.	\$ cts.	\$ cts.
London, Ont.....	198	172	82,304 43	142,672 38	224,976 81
Toronto, Ont.....	441	440	204,152 75	288,209 33	492,362 08
Kingston, Ont.....	369	386	188,984 06	249,080 52	438,064 58
Ottawa, Ont.....	329	324	311,863 29	272,904 31	584,767 60
Montreal, Que.....	271	232	112,951 23	172,380 86	285,332 09
Quebec, Que.....	288	252	101,475 70	196,288 87	297,764 57
Halifax, N. S.....	526	511	272,619 55	311,456 04	584,075 59
St. John, N.B.....	52	51	42,056 50	42,196 77	84,253 27
Winnipeg, Man.....	502	450	189,309 98	270,899 63	460,209 61
Victoria, B.C.....	267	246	151,367 06	175,947 99	327,315 05
Regina, Sask.....	49	45	32,149 37	41,004 56	73,153 93
Calgary, Alberta.....	158	156	85,947 00	110,217 77	196,164 77
Total.....	3,450	*3,265	1,775,180 92	2,273,239 03	4,048,419 95
Less pay and allowances of personnel of R.C.C.S. employed on Radio Services for R.C.A.F. and Department of Interior, Northwest Territory Sections.....		63	15,379 82	38,050 08	53,429 90
Total.....	3,450	3,202	1,759,801 10	2,235,188 95	3,994,990 05

*Does not include 80 Officers and 65 Other Ranks paid from Staff, Royal Military College, Topographical Survey and other Votes.

STATEMENT No. 2.—Showing Expenditure by Stations on account of Pay and Allowances of the Royal Canadian Air Force for the fiscal year 1924-25

Station	Strength, all ranks, March 31, 1925	Pay and	Pay and	Total Pay and Allowances
		Allowances, Officers and Warrant Officers	Allowances, Non-Com- missioned Officers and Men	
		\$ cts.	\$ cts.	\$ cts.
Toronto, Ont.....	168	67,235 87	103,190 09	170,425 96
Ottawa, Ont.....	85	87,334 44	71,483 92	158,818 36
Halifax, N.S.....	*15 2	2,433 20	7,980 29	10,413 49
Winnipeg, Man.....	57	29,404 04	46,446 79	75,850 83
Victoria, B.C.....	37	15,579 26	31,702 12	47,281 38
Calgary, Alberta.....	30	24,978 56	28,868 45	53,847 01
Total.....	379	226,965 37	289,671 66	516,637 03

*Strength at Halifax, N.S., 31/3/24.

APPENDIX C

REPORT OF THE SUPERINTENDENT, DOMINION ARSENAL, QUEBEC

EMPLOYEES

The average number of employees throughout the year was 209.

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, 1924-25

Total letter of credit.....	\$ 351,000 00	
Balance lapsed.....	4,455 19	
Gross expenditure at Quebec.....	\$ 346,544 81	
Gross expenditure at Ottawa.....	28,409 16	
	<u>\$ 374,953 97</u>	
Less credits to current year's expenditure:—		
Miscellaneous refunds.....	6,033 59	
Conversion of cartridges Q.F. 4" Mark V. Gun.....	1,428 78	
Annealing reservoirs compressed air, M.D. No. 6 and M.D. No. 11.....	200 00	
Ammunition supplied to Naval Service.....	141 84	
	<u>7,804 21</u>	
Net expenditure charged to Dominion Arsenal, Manufacturing Establishments.....		\$ 355,977 17
Net expenditure charged by District Engineers to Dominion Arsenal, Manufacturing Establishments.....		5,043 12
Net expenditure charged by District Engineers to Little River Proof Butts, Manufacturing Establishments.....		2,106 22
Net expenditure charged to Customs Dues.....		868 64
Net expenditure charged to Bonus Vote No. 363.....		3,154 61
	<u>\$ 367,149 76</u>	<u>\$ 367,149 76</u>

STATEMENT OF MONEYS RECEIVED AND DEPOSITED TO CREDIT OF RECEIVER GENERAL, 1924-25

Petty cash.....	\$ 50 00	
Receipts from sale of 22,000 components, .303" cartridges, to C.X.L.....	1,156 00	
Postmaster, Quebec, overcharged box rent.....	3 00	
Provincial Treasurer, motor licenses.....	3 00	
Walken, Hugh Co., adjustment of premium bond.....	3 13	
Grant-Holden-Graham, Ltd., material for bandoliers.....	4,399 19	
Conversion of cartridges Q.F. 4" Mark V. gun.....	1,428 78	
Annealing reservoirs compressed air, M.D. No. 6 and M.D. No. 11.....	200 00	
Grasselli Chemical Co., empty carboys returned.....	63 08	
R.C.E., M.D. No. 5, unexpended balance, cheque No. 1080.....	322 95	
R.C.E., M.D. No. 5, unexpended balance, M.D. No. 5 Paymaster's cheque No. 3865.....	33 24	
J. C. Bilodeau and A. Pakenham, overpayment, salaries 1922-23.....	126 00	
R. A. Bradley, refund.....	471 05	
Ammunition supplied to Naval Service.....	141 84	
	<u>\$ 8,401 26</u>	
Credited to current year's expenditure.....	\$ 7,804 21	
Credited to casual revenue.....	597 05	
Credited to Manufacturing Establishments, Dominion Arsenal, Quebec.....	\$ 7,448 02	
Credited to Manufacturing Establishments, District Engineers, M.D. No. 5.....	356 19	
Credited to casual revenue.....	597 05	
	<u>\$ 8,401 26</u>	<u>\$ 8,401 26</u>

DISTRIBUTION OF DISBURSEMENTS, 1924-25

Wages.....	\$ 174,776 30	
Salaries.....	50,579 19	
Other materials, including oils, hardware, castings, acids, factory and chemical supplies.....	17,534 20	
Cordite.....	48,304 73	
Copper.....	16,886 28	
Fuel.....	15,676 48	
Engineer services.....	7,149 34	
Lumber.....	4,490 24	
Power and light.....	4,385 34	
Freight and transport (except cartage).....	3,693 90	
Installation of new heating system.....	3,255 25	
Cartage.....	2,920 00	
Bandoliers.....	2,661 85	
Steel billets for H.E. shells.....	2,647 43	
Picric acid.....	2,051 66	
Tool steel and small tools.....	1,947 92	
Water.....	1,800 00	
Lead.....	1,733 75	
New machinery.....	1,315 23	
Equipment.....	1,243 94	
Electric supplies.....	1,079 07	
Belting.....	867 23	
Printing and Stationery.....	822 04	
Telegrams, telephones and postage.....	760 24	
Gasoline.....	447 28	
Travelling expenses.....	367 66	
Exploders for H.E. shells.....	300 40	
Insurance on boilers.....	237 50	
Alcohol.....	228 29	
Gunpowder, R.F.G. 2.....	206 01	
Silk cloth.....	128 18	
Antimony.....	49 28	
Miscellaneous.....	384 51	
		\$ 370,930 72
Customs dues.....		868 64
Cost of living bonus.....		3,154 61
		<u>\$ 374,953 97</u>

STATEMENT OF ASSETS AND LIABILITIES, MARCH 31, 1925

	Assets	Liabilities
Material in stores.....	\$ 201,913 65	
Inventory of work in process and finished goods.....	201,835 94	
Lands.....	299,000 00	
Buildings.....	290,792 63	
Machinery.....	190,689 89	
Equipment, general.....	11,727 88	
Belting.....	1,457 57	
Gauges from I.M.B.....	7,500 00	
Tools and gauges.....	38,198 58	
Office furniture and fixtures.....	1,796 95	
Accounts payable.....		\$ 647 26
Surplus, Department of National Defence.....		1,244,265 83
	<u>\$ 1,244,913 09</u>	<u>\$ 1,244,913 09</u>

CAPITAL ACCOUNT, 1924-25

To Balance for Net Capital, April 1, 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 and gauges.....	40,689 37	
Gauges from I.M.B.....	7,500 00	
	<u>\$ 848,956 87</u>	
To Accrue ment in 1924-25:—		
On buildings.....	18,207 73	
On machinery.....	5,936 49	
On belting.....	1,026 75	
On equipment.....	2,149 52	
On tools and gauges.....	4,941 02	
	<u>\$ 32,261 51</u>	
	<u>\$ 881,218 38</u>	
By Depreciation in 1924-25:—		
Buildings.....	\$ 8,525 02	
Machinery.....	19,643 52	
Belting.....	642 88	
Equipment, general.....	3,719 34	
Office furniture and fixtures.....	92 31	
Tools and gauges.....	7,431 81	
	<u>\$ 40,054 88</u>	
By Balance Account for Net Capital, March 31, 1925:—		
Land.....	299,000 00	
Buildings.....	290,792 63	
Machinery.....	190,689 89	
Belting.....	1,457 57	
Equipment, general.....	11,727 88	
Office furniture and fixtures.....	1,796 95	
Tools and gauges.....	38,198 58	
Gauges from I.M.B.....	7,500 00	
	<u>\$ 881,218 38</u>	

	Production		Net Cost	Cost of Living Bonus	Rate plus Cost Living Bonus	Per	Gross Cost
	Quantity	Rate					
		\$ cts.					
<i>Deliveries of Finished Goods</i>							
Boxes, ammunition, S.A. 1,000 rds. .303", in chargers.....	3,220	4-7447	15,277 93	132 50	4-7858	each	\$ 15,410 43
Boxes, ammunition, S.A. Pistol, H. 9, Mk. III.....	233	3-5287	822 21	7 13	3-5594	"	829 34
Boxes, ammunition, Q.F. 18-pr. Blank.....	30	11-0376	331 13	2 87	11-1333	"	334 00
Cartridges, S.A. Ball, .303" Mark VII.....	3,348,000	75-247	251,927 76	2,189 25	75-9011	1,000	254,117 01
Cartridges, S.A. Ball, .303" Mark VII, D. R.A.....	150,000	78-889	11,834 87	102 60	79-5831	1,000	11,937 47
Cartridges, S.A. Ball, Revolver .455", Special, Proof.....	35,000	64-2683	2,249 39	19 50	64-8254	1,000	2,268 89
Cartridges, S.A. Ball, Revolver .455".....	52,500	53-2355	2,794 87	24 22	53-6969	1,000	2,819 09
Cartridges, Q.F. 18-pr. Cordite, Reduced Charge, Shrapnel.....	250	2-1731	543 28	4 71	2-192	each	547 99
Cartridges, Q.F. Blank, 12-pr. 12-cwt. Filled, Mark II, with primer.....	1,004	4-2256	4,242 54	36 80	4-2622	"	4,279 34
Cartridges, B. L. 60-pr., 6 lbs. 6 ozs. Cordite, M. D. Size II, Mark I, (Reduced Charge).....	1,000	7-2754	7,275 49	63 05	7-3385	"	7,338 54
Cartridges, Filled, B. L. or B.L.C., 15-pr., 1 lb. 4 oz., Blank.....	6,006	6-8626	4,121 70	35 75	6-9221	"	4,157 45
Cartridges, Q.F. 18-pr., Filled, 1 lb. Blank.....	603	7-3942	4,458 73	38 65	7-4583	"	4,497 38
Cases, Cartridge, 18-pr. Q.F., Mark III.....	3,478	7-0435	24,497 32	212 20	7-1045	1,000	24,709 52
Clips, Cartridge, Q.F., 18-pr.....	603	0-1509	90 99	0 79	0-1522	each	91 78
Discs, Marking, Butt (Brass).....	5,000	34-02	170 10	1 48	34-316	1,000	171 58
Dummy Cartridges and Shells, 6", Howitzer (Cartridges).....	2		170 81	1 48			172 29
	3						
Primers, Q.F. 18-pr. No. 1, Mark II.....	500	1-353	676 53	5 87	1-3648	each	682 40
<i>Repairs and Miscellaneous Services</i>							
Boxes, ammunition, S.A. 1,000 rds. .303", in chargers, No. 1.....	3,600	2-4232	8,723 60	75 70	2-4442	each	8,799 30
Boxes, ammunition, S.A., G.S.....	640	1-0059	643 80	5 58	1-1465	"	649 38
Boxes, ammunition, Q.F. 12-pr. 12-cwt.....	100	11-2834	1,128 34	9 79	11-3813	"	1,138 13
Cases, Powder, Metalined.....	151	2-2323	337 08	2 92	2-2717	"	340 00
Chargers, Cartridge, .303" gauging, Reblacking and rectifying.....	418,301	12-2129	5,108 68	44 30	12-3188	1,000	5,152 98
Overhauling 18-pr. Ammunition:—							
Breaking down 18-pr. Cartridges: Transportation, cleaning, washing and visual inspection.....	49,274	0-07483	4,442 47	38 50	0-07548	each	4,480 97
Fired cases from districts.....	10,090						
Rectifying, assembling and packing 18-pr. Q.F. ammunition shrapnel.....							
Oiling 18-pr. shells.....	10,000	0-85519	8,551 95	74 15	0-8626	"	8,626 10
Miscellaneous services for Chief Inspector of Ammunition.....	18,690	0-0682	1,087 90	9 53	0-0687	"	1,097 43
Miscellaneous repairs for D.O.O., M.D. No. 5 (vehicles, etc.).....			540 82	4 69			545 51
			1,222 70	10 60			1,233 30
			363,272 99	3,154 61			366,427 60

RECONCILIATION STATEMENT, 1924-25

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	
Adjustment of surplus in stores ledger as per inventory, September 30, 1924	28,888 42	
Value of capital assets, March 31, 1924.....	848,956 87	
Net expenditure by Dominion Arsenal, 1924-25.....	360,000 42	
Additions and renewals by Engineers, M.D. No. 5.....	5,043 12	
Little River Proof Butts, by Engineers, M.D. No. 5.....	2,106 22	
Accounts payable, March 31, 1925.....	647 26	
Inventory of work, in process and finished goods, March 31, 1925.....	\$ 201,835 94	
Inventory of material in stores, March 31, 1925.....	201,913 65	
Value of capital assets, March 31, 1925.....	841,163 50	
Finished goods delivered during year, as per Production Statement.....	366,427 60	
Bandoliers supplied to Chief Inspector of Ammunition.....	2,661 85	
Work performed for Little River Proof Butts, Engineer Services.....	2,106 22	
Accounts payable, March 31, 1924.....	2,532 16	
	<u>\$ 1,618,640 92</u>	<u>\$ 1,618,640 92</u>

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