were blankets, haversacks, tents, mess tins, valise equipment, ordnance, and limbers, including freight charges in Canada, and salaries at the storehouse, Ottawa. With regard to the latter item of salaries your Commissioners beg to call the attention of the Administration to the statement in the Appendix, showing a large increase in the staff of this storehouse during the last few years.

Public Armouries.—The expenditure for this purpose amounting to over \$36,000 is made up entirely of wages of employees engaged presumably in the work of caring for the arms and armouries of city battalions of militia, and of other branches of the force, for which armouries are provided in public buildings. For the care of arms of the remainder, and major portion of the service, allowances aggregating over \$24,000, were paid in the year 1890-91. For both services—public armouries and care of arms—it will thus be seen that over \$60,000 are annually spent in keeping in order the arms of an effective strength of less than 40,000 men. Your Commissioners would suggest that the attention of the department be directed thereto, with the view of making enquiry whether the service to be performed is such as to warrant the expenditure of such a large sum.

Drill Instruction.—Involving an expense of nearly \$36,000, for allowance to different services for drill, is fixed by regulation, and calls for no remark.

Annual Drill.—On this account there was expended last year over \$272,000, and in connection therewith your Commissioners beg to call the attention of the Government to the evidence given before them by the Major General commanding the forces in Canada, respecting the comparative cost of permanent camps for rural militia and of camps under the present system. Under the present system, it appears, sites for camp purposes are chosen largely for local reasons, and without much consideration as to their suitability for military purposes. Besides involving unnecessary expense the system gives rise to a widespread feeling throughout all ranks that efficient training and comfort of the men are sacrified to considerations that have no connection with the force. Your Commissioners would call attention to the alternative system of a permanent camp ground to each district, recommended by the general officers and deputy adjutants general. In five out of the nine districts suitable sites are available on Government property. The adoption of the permanent sites would save the cost of transport of stores and camp equipment ; the expenditure on the construction of works, such as rifle ranges, stables, sheds for stores, &c., would not be entirely lost for future years as is now the case, and many other advantages such as better hospital accommodation, keener competition for contracts for the supply of rations would accrue, not to mention the removal of that uncertainty which annually prevails as to the location of the camps, an uncertainty that acts prejudicially, it is affirmed, on recruiting. Apart from the advantages arising to the force from such a system, your Commissioners are of opinion that steps should be taken to reduce as much as possible the incidental expenses of the camps, so that the parliamentary grant should be expended on the drill and training of as large a proportion as possible of the whole force.

Contingencies.—Amount to \$39,000, and include payments to Rifle Associations, \$15,450; to efficient bands, \$7,825; and postage and stationery, \$3,395, all of which are governed by regulations. The balance of the expenditure, about \$12,000, is made up of costs of salutes and guards of honour, travelling and general expenses.

Drill Sheds and Rifle Ranges.—Under this service your Commissioners would call attention to the statement in the Appendix showing the increase in the expenditure at Ottawa.

Grants to Rifle Associations.—The grants of \$10,000 to the Dominion Rifle Association, and \$2,000 to the Dominion Artillery Association call for no remark.

Construction and Repairs.—Costing about \$80,000, comprise expenditure at Kingston, \$12,000; at Quebec, \$23,000; and \$44,000 expended at various places throughout the Dominion. A considerable sum appears to have been spent for the wages of carpenters and labourers at the Military College, and for wages at Tête-du-Pont Barracks. In Quebec the details of the labour are not given in the Auditor General's Report.