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In Sessional paper no. 9, Appendix No. 1, page 219 is incorrectly numbered page 29.

In Sessional paper No. 10, page number 65 is upside down.

In Sessional paper No. 10, pages 270-271 are incorrectly numbered pages 170-171.

# SESSIONAL PAPERS.

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VOLUME 6.

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FOURTH SESSION OF THE FOURTH PARLIAMENT

OF THE

DOMINION OF CANADA.

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SESSION 1882.

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VOL. XV.

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- No. 46a. Return to Order; Statement of the total amount on deposit with banks in Canada upon the last days in each month in the fiscal year 1880-81. (*Not printed.*)
- No. 47... RIVER RESTIGOUCHE:—Return to Order; Report of H. F. Perley, Esquire, and C. F. Roy, Esquire, respecting the channel in the traverse of the River Restigouche. (*Not printed.*)
- No. 48... CANADIAN PACIFIC RAILWAY:—Return to Address; Specifications, tenders, correspondence, &c., relative to the letting of the railway work between Emory's and Port Moody, B.C.
- No. 48a. Supplementary ditto.
- No. 48b. Agreement entered into between John Paterson and Her Majesty Queen Victoria, to erect section houses, &c., on the line of the Canadian Pacific Railway between Yale and Kamloops Lake, B.C. (*Not printed.*)  
Also, between Andrew Onderdonk and Her Majesty Queen Victoria, for the construction of the section of the Canadian Pacific Railway from Emory's Bar to Port Moody, B.C. (*Not printed.*)  
Also, between Andrew Onderdonk and Her Majesty Queen Victoria, for a steel or iron bridge over Fraser River at Lytton, B.C. (*Not printed.*)  
Also, between Walter Oliver and Her Majesty Queen Victoria, to construct a passenger and freight station at Rat Portage, on the Canadian Pacific Railway, for \$1,925, and the outhouse for \$125, total \$2,050, before the 15th August, 1881. (*Not printed.*)  
Also, contract for freighting Engineers supplies from end of Section 15 to Section 42, Canadian Pacific Railway, with Robert Ferres, Peter Paul, and George Millwar, contractors. (*Not printed.*)
- No. 48c. Return to Order; Letters and Reports from the Engineer in Chief to the Minister of Railways, also from the District Engineer of Manitoba District to the Engineer in Chief in connection with the increase of quantities on Contract 15, Pacific Railway. (*Not printed.*)  
Also, Copies of Instructions given to Mr. Haney, and also what changes have been made in the grades and curvature since the winter of 1879-80. (*Not printed.*)
- No. 48J. Return to Order; Correspondence, &c., on the subject of the rates to be charged on Canadian Pacific Railway.

- No. 48e. CANADIAN PACIFIC RAILWAY:—Return to Address; Order in Council respecting the charter for the construction of the Canadian Pacific Railway, the charter itself, the deposit of a million, and the definition of the word "capital."
- No. 48f.. Return to Address; Correspondence since the 22nd December, 1880, with Smith, Ripley & Co., upon the subject of the Georgian Bay Branch of the Pacific Railway contract. (*Not printed.*)
- No. 48g. Return to Address; Correspondence relating to the rates for passengers and freight on any railway operated by the Canadian Pacific Railway Company, and of all Reports and Orders in Council affecting the same, and also of any special rates.
- No. 48h. Return to Order; Correspondence on the subject of any railway, or projected railway, claimed by the Canadian Pacific Railway Company to be in derogation of their contract rights.
- No. 48i.. Return to Order; Showing the approximate quantities of the several classes of work for the construction of the railway between Port Moody and Yale. (*Not printed.*)
- No. 48j.. Return to Order; Copy of the cheque deposited by Andrew Onderdonk with his tender, which was accepted for the construction of the railway from Port Moody to Emory's Bar. (*Not printed.*)
- No. 48k. Return to Order of 21st February, 1881; Copies of contract between one Ham McMicken, acting for himself or as an agent, and T. J. Lynskey, Superintendent of the line of the Canadian Pacific Railway from Emerson to St. Boniface, in relation to the carrying and delivery of freight in Winnipeg, &c. (*Not printed.*)
- No. 48l.. Return to Order of the 21st February, 1881; Letters, documents, &c., in relation to difficulties between one Ham McMicken, or T. J. Lynskey and Robert Tait, with reference to the ferry between St. Boniface and Winnipeg. (*Not printed.*)
- No. 48m. Return to Order of 11th February, 1881; Showing the cost of the surveys and location of the second one hundred miles west of Red River of the Canadian Pacific Railway, from 1st January, 1879, to 1st February, 1881. (*Not printed.*)
- No. 48n. Return to Address; Correspondence with the C.P.R. Company, on the subject of the route of any part or branch thereof, and a statement of the expenditure by the Government on the line to the westward of Winnipeg.
- No. 48o. Return to Address; Correspondence, &c., in relation to any payments of money to the Canadian Pacific Railway Company, with a detailed statement of all such payments. (*Not printed.*)
- No. 48p. Return to Address; Correspondence, &c., in relation to the acceptance of the Land Grant Bonds of the Canadian Pacific Railway Company by the Government for any public purpose.
- No. 48q. Return to Address; Correspondence, &c., in relation to any grants or reservations of land for the Canadian Pacific Railway Company. (*Not printed.*)
- No. 48r. Return to Order; Correspondence with the Canadian Pacific Railway Company, respecting all claims made by said Company for stone, &c., used for the construction of the said road. (*Not printed.*)
- No. 48s.. Return to Order; Detailed Statement of all deposits of money made by the Canadian Pacific Railway Company with the Government, also of any purchases made by the Company from the Government. (*Not printed.*)
- No. 48t.. Report of the Royal Commission on the Canadian Pacific Railway, being Vols. 1, 2 and 3 of the evidence taken before them. (*Not reprinted for Sessional Papers.*)
- No. 48u. Return to Order; Statement of the sums expended in connection with the Canadian Pacific Railway Commission, and correspondence, &c., as to the printing of the evidence or Report. (*Not printed.*)
- No. 48v. Further Supplementary Return to Address; For advertisements, specifications, &c., relating to the letting of the railway work between Emory's Bar and Port Moody, B.C.

- No. 48w. CANADIAN PACIFIC RAILWAY:—Return to Order; Copies of all contracts for the construction of any part of the Canadian Pacific Railway, made by the Company with any firm, since the date of the previous order.
- No. 48x. Return to Order; Correspondence, &c., relating to the allowances proposed to be paid to Canadian Manufacturers of certain goods required by the Canadian Pacific Railway Company. (*Not printed.*)
- No. 48y. Return to Order; Correspondence, &c., in respect to measures being taken to ensure to the Maritime Provinces, the winter terminus of the Canadian Pacific Railway. (*Not printed.*)
- No. 48z. Communication from the Secretary of the Canadian Pacific Railway Company, dated Montreal, 30th March, 1882, applying to have the location of the line between the western terminal point of the subsidized portion of the Canada Central Railway (now Canadian Pacific) and Algoma Mills, already alluded to, the Sault Ste. Marie Branch approved. (*Not printed.*)
- No. 48aa. Return to Address; Correspondence between the Canadian Pacific Railway Company and the Government, relating to the Company or its affairs (*Not printed.*)
- No. 48bb. Return to Order; Detailed Statement of the particulars of the charges made against the Canadian Pacific Railway Company for work performed on the first hundred miles west of Red River. (*Not printed.*)
- No. 48cc. Return to Address (*Senate*); Communications addressed by Mr. Sandford Fleming to the Secretary of State on the subject of the Report of the recent Railway Commission as laid before both Houses of Parliament.

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- No. 49... PORT DANIEL HARBOR :—Return to Order; Report of the Engineer who made the survey of the Harbor of Port Daniel, in 1881. (*Not printed.*)
- No. 50... EXPORTS AND IMPORTS :—Return to Order; Return of the Exports and Imports from the 1st July to the 1st January, in each of the years 1877, 1878, 1879, 1880, 1881 and 1882, respectively. (*Not printed.*)
- No. 51... WOOD EXPORTED FROM CHICOUTIMI AND SAGUENAY :—Return to Order; Statement showing the total value of Wood manufactured or unmanufactured exported from the United Counties of Chicoutimi and Saguenay, during the year ending 30th June last. (*Not printed.*)
- No. 52... FISH EXPORTED FROM CHICOUTIMI AND SAGUENAY :—Return to Order; Statement showing the total value of Fish, Fish Oils, Furs and Skins of Marine Animals exported from the United Counties of Chicoutimi and Saguenay, during the year ended 30th June last. (*Not printed.*)
- No. 53... MOOSE, YORK AND CHURCHILL CUSTOMS DUTIES :—Return to Order; Showing the amount received for duties at the Ports of Moose, York and Churchill, during the years from 1876 to 1881, inclusive; also the amount paid to Customs Officers at the several ports. (*Not printed.*)
- No. 54... HUDSON BAY, RAILWAY TO :—Return to Address; Correspondence between the Government of Canada and any other parties in reference to the proposed Railway from Manitoba to Hudson Bay. (*Not printed.*)
- No. 55... BANKS, CIRCULARS SENT TO :—Return to Order; Copies of three Circulars asking for information recently directed, under instructions of the Minister of Finance, to several of the Banks, with the names of the Banks to which they were directed.
- No. 56... PASPEBIAC HARBOR :—Return to Order; Report of the Engineer who made the Survey of the Harbor of Paspebiac in 1874 and 1875. (*Not printed.*)
- No. 57... DOMINION STATUTES :—Official Return of the Distribution of the Dominion Statutes of Canada, being 44 Victoria, 3rd Session, 4th Parliament, 1880-81. (*Not printed.*)
- No. 58... BONDS AND SECURITIES :—Statement of all Bonds and Securities registered in the Department of the Secretary of State of Canada, under the Act 31 Victoria, chapter 37, section 15. (*Not printed.*)

- No. 59... **CANADIAN TOBACCO**:—Return to Order; Statement showing the amount in detail, for each county, of the Revenue produced by the duty on Canadian Tobacco, the cost of collecting, and the amount of Fines levied between the 1st January and 31st December, 1881.
- No. 59a. Return to Order; Statement showing amount of duties collected on Canadian Tobacco, the costs of Stamps used, &c., and of all or any expenses defrayed out of the public chest. (*Not printed.*)
- No. 59b. Return to Order; Return of all Canadian grown Tobacco seized by officers of the Department of Inland Revenue within the Province of Quebec, during the years 1875, 1876, 1877 and 1878. (*Not printed.*)
- No. 59c. Return to Order; List of all persons appointed as Tobacco Inspectors, under Act 42 Victoria, chapter 19. (*Not printed.*)
- No. 59d. Return to Order; Statement showing the names of the persons in the second Registration District of the County of Rimouski who have paid the tax on tobacco of their own growth sold by them. (*Not printed.*)
- No. 60... **KINGSVILLE HARBOR**:—Return to Order; Reports of H. F. Perley, Esq., Chief Engineer, Department of Public Works, respecting Kingsville Harbor. (*Not printed.*)
- No. 61... **SEIZURES AND FINES**:—Return to Order; Showing the number of seizures made at each Port of Entry of the Dominion, during the fiscal year ending 30th June, 1881; the fines exacted and how disposed of. (*Not printed.*)
- No. 61a. Return to Order; Showing the number and nature of the several seizures made at the different Ports of Entry of the Dominion from the 30th day of June, 1881, to the 1st day of January, 1882, and the amount of fines exacted in each case disposed of. (*Not printed.*)
- No. 62... **STEAMBOATS, INSPECTION OF**:—Return to Order; Copy of all Rules and Regulations for the Inspection of Steamboats in force in the years 1879 and 1880, also a copy of any Inspector's certificate, granted to the steamer *Waubuno* navigating the waters of the Georgian Bay, Lake Huron in 1879, &c. (*Not printed.*)
- No. 63... **NAPOLEON III., STEAMER**:—Return to Order; Reports respecting the condition of the engines and boilers of the Government Steamer *Napoleon III.*, since 1st January, 1878, with copies of tenders for new engines and boilers, &c. (*Not printed.*)
- No. 64... **VESSELS, U.S., REGISTERED IN CANADA**:—Return to Order; Statement showing the number of vessels propelled by wind or steam which were built in the United States and registered in Canada between the 1st January, 1878, and the 1st January, 1880. (*Not printed.*)
- No. 64a. Return to Order; Showing the name and number of all boats or sailing vessels lost on Canadian inland waters, since 1870, with the value of property and number of lives lost and the causes of the losses. (*Not printed.*)
- No. 64b. Return to Address; Correspondence in reference to loss of vessels on our inland waters in consequence of overloading or shifting of cargoes.—(*Not printed.*)
- No. 65... **MARINERS' SICK FUND**:—Return to Order; Statement of the annual amounts collected on ships frequenting the River Saguenay, from 1st July, 1867, to 1st July last, for the Sick and Disabled Mariners' Fund. (*Not printed.*)
- No. 66... **DRUID, STEAMER**:—Return to Order; Return of all tenders forwarded to the Department of Marine and Fisheries for the construction of new feathering wheels, &c., to the engine of the Government steamer *Druid*, Engineer's reports, &c. (*Not printed.*)
- No. 67... **A. S. McEDWARDS, DISMISSAL OF**:—Return to Order; Papers in connection with the dismissal of A. S. McEdwards, late postmaster at Neustadt. (*Not printed.*)
- No. 68... **POINT AUX TREMBLES, WHARF AT**:—Return to Order; Report of the Engineer appointed by the Government to ascertain the possibility of constructing a wharf at Point aux Trembles, in the County of Portneuf, with the plans, &c. (*Not printed.*)
- No. 69... **RAILWAY CO. RETURNS, N.S.**:—Returns furnished by railway companies in Nova Scotia, under 38 Victoria, chapter 25. (*Not printed.*)





- No. 81f. INTERCOLONIAL RAILWAY:—Return to Order; Statement and complaint of J. St. Laurent in relation to the killing of a horse by the cars on the branch of the Intercolonial Railway at Rimouski, and Report of Mr. Rennie annexed. (*Not printed.*)
- No. 81g. Return to Order; Reports made by Frank Shanly on claims made by contractors or others on the Intercolonial.
- No. 81h. Return to Order; Showing what branches or sidings of the Intercolonial Railway were built or commenced during the year 1881, the length and cost of each, &c.
- No. 81i. Return to Order; Showing, in detail, the expenditure of \$24,372.54 described in the Minister of Railway's Report, Appendix No. 3, for completion of the Intercolonial. (*Not printed.*)
- No. 81j. Return to Order; Showing the total cost to date of the portion of the Intercolonial Railway between River du Loup and the terminus at Hadlow, or Chaudière Junction.
- No. 81k. Comparative Statement of the operations, Intercolonial Railway, from 1st July, 1876 to 1880-81.
- No. 81l. Capital account, Intercolonial Railway, of the quantity of rolling stock delivered and to be delivered, and of the expenditure thereon, from 1st July, 1874, to 1st July, 1883.
- No. 81m. Memorandum of the steel rails renewals, Intercolonial Railway, during the years 1874-75 to 1878-79.
- No. 81n. Return to Order; Statement showing the quantities of Spring Hill coal, delivered at St. John and intermediate stations by the Intercolonial Railroad during the year ending 31st December, 1881; also rates of freight, &c. (*Not printed.*)
- No. 81o. Return to Order; Copies all of documents relating to the claim of Félix Caron and Henriette Chouinard, both of St. Jean Port Joli, against the Intercolonial Railway. (*Not printed.*)
- No. 81p. Return to Order; Showing what number of locomotives, passenger freight and coal cars, and other rolling stock, were purchased or contracted for or built at the Government workshops during the year ending 31st December, 1881.
- No. 81q. Return to Order; Report of the section men, in relation to damages caused by fire from the locomotives to the property of Mr. Ferdinand Bellevance. (*Not printed.*)
- No. 81r. Return to Order; for advertisements, or circulars asking for tenders for the supply of iron and iron manufactures, &c., required for the use of the Intercolonial Railway, during the period from 30th June, 1880, to 31st December, 1881.
- No. 82... MANITOBA BOUNDARIES:—Return to Address; Copy of the Proclamation bringing into force the Act extending the Boundaries of the Province of Manitoba. (*Not printed.*)
- No. 82a. Return to Address; Despatches between the Governments of Canada and Manitoba, in reference to the extension of the Boundaries of Manitoba, and also in reference to further grants of money to that Province.
- No. 83... FACTORIES, COMMISSIONERS:—Return to Order; Instructions to, and correspondence with the Commissioners on Factories, including instructions and correspondence as to information on other points than those contained in the Report laid on the Table, with certain detailed Statements in the possession of the Government, &c.
- No. 84... COTTONS, CANADIAN AND FOREIGN:—Return to Order; Statements in the possession of the Government showing the cost of the specified brands of like qualities of Canadian and Foreign Brown and White Cottons. (*Not printed.*)
- No. 85... FABRE, SENATOR:—Return to Address (*Senate*); Correspondence between the Government and Senator Fabre, together with the amount of compensation paid him for travelling and other expenses. (*Not printed.*)

- No. 86... METEOROLOGICAL SERVICE :—Return to Order; Statement showing the amounts paid for the Meteorological Service of Canada during the years 1877, 1878, 1879, 1880 and 1881. (*Not printed.*)
- No. 87... BRITISH CANADIAN LOAN AND INVESTMENT COMPANY :—List of the Shareholders of, with Statement of its affairs. (*Not printed.*)
- No. 88... LONDON POST OFFICE :—Return (in part) to Address; Report made by Post Office Inspector Dewe about 1880, on the defaults and irregularities in the London Post Office. (*Not printed.*)
- No. 88a. Supplementary Return to Address; Report made by Post Office Inspector Dewe about 1880, on the default and irregularities in the London Post Office. (*Not printed.*)
- No. 88b. Return to Address; Correspondence, &c., relating to J. J. Ross and G. Gordon, late Clerks in the London Post Office, and to their superannuation. (*Not printed.*)
- No. 89... VANCOUVER ISLAND, TELEGRAPH ON :—Return to Order; For Papers asking that the Telegraph Line on the east coast of Vancouver's Island be extended to Comox. (*Not printed.*)
- No. 90... ANNIE STEWART, TUG BOAT :—Return to Order; Statement of Services performed for the Government by the Tugboat *Annie Stewart*, during the past three years, and copies of contracts entered into with the owners. (*Not printed.*)
- No. 91... GRINDING IN BOND :—Return to Address; Correspondence, regulations, &c., on the subject of Grinding in Bond, with a Statement of all Bonds given under the regulations, and of any action taken thereon, and of the present condition of things in respect of each such Bond, &c. (*Not printed.*)
- No. 92... FLOUR, MEAL, &c., IN NOVA SCOTIA :—Return to Order; Statement of Flour, Meal and Corn entered for consumption at the different Ports of Entry, in all the Counties of the Province of Nova Scotia, from 15th March, 1879, to the 30th September, 1881.
- No. 93... ST. HYACINTHE IMPORTS, &c. :—Return to Order; Statement of the Imports at the Port of St. Hyacinthe, from the 1st July, 1881, up to the 1st February, 1882; also of the Receipts and Expenditure at the same Port during the same period. (*Not printed.*)
- No. 94... FLOUR BARRELS, EVASION OF DRAWBACK :—Return to Order; Correspondence in possession of the Government, as to the use of barrels or parts of barrels in which American flour had been imported for the purpose of exporting Canadian flour in evasion of regulations as to drawback. (*Not printed.*)
- No. 95... DIXON, JAMES D., SUPERANNUATION OF :—Return to Order; Relating to the Superannuation of James D. Dixon, Collector of Customs, Sackville, and the appointment of his successor, Wm. C. Milner. (*Not printed.*)
- No. 96... FOREIGN LIFE ASSURANCE COMPANIES, LIST OF :—Return to Order; List of the names of Foreign Life Assurance Companies who have made deposits with the Government for the sole benefit of Canadian policyholders. (*Not printed.*)
- No. 97... SAGUENAY COUNTY, POSTAL COMMUNICATION :—Return to Order; Petitions and Correspondence addressed to the Government respecting postal communication on that part of the north shore of the River St. Lawrence, comprised in the County of Saguenay. (*Not printed.*)
- No. 98... MANITOBA LAKE, LEVEL OF :—Return to Order; Reports of Engineers and Correspondence respecting the lowering of the present level of the water in Lake Manitoba. (*Not printed.*)
- No. 98a. Supplementary Return to Order; Reports of Engineers and Correspondence respecting the lowering of the present level of the water in Lake Manitoba. (*Not printed.*)
- No. 99... WOOL IMPORTED :—Return to Order; Showing the number of pounds of wool imported into the Dominion since the 30th June, 1881, and the amount collected therefor. (*Not printed.*)
- No. 100... SELKIRK, TELEGRAPH OPERATION :—Return to Order; Statement of the receipts and expenses in connection with the maintenance and operation of the telegraph line from Selkirk to Fort Edmonton and from Selkirk to Winnipeg. (*Not printed.*)

- No. 101. QUARANTINE STATIONS FOR CATTLE:—Return to Order; List of Quarantine Stations authorized under the Regulations for the importation of cattle for breeding purposes. (*Not printed.*)
- No. 102. ANDERSON, JAMES, CROWN TIMBER AGENT, WINNIPEG:—Return to Order; Letters of Instructions from Lindsay Russell, Esq., Deputy Minister of the Interior, to James Anderson, Crown Timber Agent at Winnipeg, relating to disposal of timber for lumber, railway ties or cordwood, since 1st March, 1881. (*Not printed.*)
- No. 103. PROVINCIAL RAILWAYS:—Return to Address; Copy of any Resolution of any Provincial Legislative body transmitted to His Excellency on the subject of the exercise by the Parliament of Canada of the power to declare Provincial Railways to be for the general advantage of Canada. (*Not printed.*)
- No. 104. THOMAS RYAN, APPOINTMENT OF:—Return to Order; Correspondence in relation to the appointment of Mr. Thomas Ryan as Engineer of the Custom House at Montreal. (*Not printed.*)
- No. 105. PICTOU DRY DOCK:—Return to Order; Correspondence in connection with the Dry Dock at Pictou. (*Not printed.*)
- No. 106. WOOD, E. B., C.J., MANITOBA:—Return to Address; Answer of the Honorable Edmund Burke Wood, Chief Justice of Manitoba, to the Petition of Henry J. Clarke, Q.C., of Winnipeg, and others, presented to the House of Commons, 4th March, 1881.
- No. 107. TORONTO RAILWAY CROSSINGS:—Return to Order; Reports of Government Engineers relative to the different Railway Crossings at Queen and Dufferin Streets, in the City of Toronto. (*Not printed.*)
- No. 108. BANK OF UPPER CANADA:—Memorandum; On the Estate of the late Bank of Upper Canada.
- No. 108a. Statement of the indebtedness of the Bank of Upper Canada to the Government, amounting to \$1,150,000, up to date.
- No. 109. ROYAL MILITARY COLLEGE:—Return to Order; Showing the various changes in the organization of the Royal Military College, since its establishment to 1st February, 1882. (*Not printed.*)
- No. 109a. Return to Order; Detailed list of Cadets of the Royal Military College, past and present, who were born in the United States. (*Not printed.*)
- No. 109b. Return to Order; Showing the number of Cadets who have been admitted to the Royal Military College since its opening; the number graduated, the number left without graduating, and the number now on the strength of the College, &c. (*Not printed.*)
- No. 109c. Return to Order; Return of Graduates holding commissions in the Militia, who have attended the training of Battalions to which they are attached, since July last. (*Not printed.*)
- No. 109d. Return to Order; Showing the salary paid to Professor Ferguson, the number of Cadets attending his classes, and the number of lectures given by him, from 1st November, 1881, to 1st February, 1882. (*Not printed.*)
- No. 109e. Return to Order; Names of the staff and employes in connection with the Royal Military College, with their salaries, allowances and duties. (*Not printed.*)
- No. 109f. Return to Order; Correspondence between the Commandant of the Royal Military College and the Militia Department in reference to the appointment of a Captain of Cadets, in place of Major Ridout. (*Not printed.*)
- No. 109g. Return to Order; Correspondence between the Commandant of Royal Military College at Kingston, the Major General Commanding and the Minister of Militia relating to the removal of Major Ridout from the Royal Military College Staff. (*Not printed.*)
- No. 110. RED RIVER EXPEDITION:—Return to Address; Showing the names of the Officers who took part in the Red River Expedition of 1870-71, those of the "Ontario Rifles" as those of the "Quebec Rifles." (*Not printed.*)

- No. 111. FLETCHER, LIEUT.-COL.:—Return to Order; Correspondence with the Department of Militia and Defence, in relation to the retirement of Lieut.-Col. John Fletcher, late Assistant Adjutant-General, Military District No. 5, and the bonus granted him. (*Not printed.*)
- No. 112. SUPREME COURT:—General Order No. 80 of the Supreme Court of Canada (in compliance with the provisions of sec. 79 of the Supreme and Exchequer Court Act.) (*Not printed.*)
- No. 113. EXPENSES TO ENGLAND:—Return to Order; Showing the expenses incurred by the several Members of the Government, or of any persons in the service of the Government, sent to England or elsewhere, from the 10th February, 1880, to date.
- No. 114. GALT, SIR A. T.:—Return to Order; Showing all sums paid to Sir A. T. Galt, as High Commissioner. Also, amount paid for rent and outfit of his residence in London, also travelling expenses, since July, 1878.
- No. 115. MATANE, WHARF, AT:—Return to Order; Engineer's Report respecting the repairs made to the Wharf of Matane, and the improvements necessary to be made. (*Not printed.*)
- No. 116. COURTNEY RIVER:—Return to Order; Copy of the Dominion Agent's Report on Courtney River, in Comox District. (*Not printed.*)
- No. 117. GRAIN, &C., DUTY PAID ON:—Return to Order; Showing the quantity, value and duty paid on the Imports entered for consumption of "Grain and Products of Grain," also of "Animals," also of "Fruits and Provisions," for the years 1878, 1879, 1880 and 1881.
- No. 118. COAL EXPORTED:—Return to Order; Showing the quantity of Coal exported from the Ports of Nova Scotia in 1877-78, 1878-79 and 1880-81, and to what countries. Also, the quantity of Coal carried upwards through the St. Lawrence Canals, &c.
- No. 119. CUSTOMS BOATMEN AT QUEBEC:—Return to Order; Copies of Petitions from the Customs Boatmen of the City of Quebec, applying to be supplied with uniforms, and the replies thereto. (*Not printed.*)
- No. 120. GOODS MANUFACTURED IN QUEBEC:—Return to Order; Statement of the Goods which were manufactured in the Province of Quebec, and exported to British Columbia, between 1st January, 1880, and 1st January, 1882, and their value. (*Not printed.*)
- No. 121. MILITIA:—Return to Order; Statement of the Expenditure on account of the Militia in Canada; from 1st July, 1874, to 1st July, 1879, and since 1st July, 1879, to date. (*Not printed.*)
- No. 121a. Return to Order; Reports from General Luard or any other officer or Court, relating to the command or discipline observed in the 27th Battalion of Volunteer Militia, or any complaints from any officer of the Battalion. (*Not printed.*)
- No. 122. MR. JUSTICE JETTÉ:—Return to Order; Copy of the opinion or judgment of Mr. Justice Jetté, in a recent case affecting the validity of a marriage in the Province of Quebec, in which certain questions were referred to an ecclesiastical authority. (*Not printed.*)
- No. 123. CAPTAIN ALLAN:—Return to Address; Correspondence, &c., relating to the dismissal or resignation of Captain Allan from the Public Service. (*Not printed.*)
- No. 124. HALF-BREED MINORS' CLAIMS:—Return to Order; Copies of all Claims made under the Manitoba Act, by Half-breed Minors and others, who were temporarily absent on the 15th July, 1880. (*Not printed.*)
- No. 125. GEORGIAN BAY:—Return to Order; Correspondence concerning the Boat Licensing System and its operation as it affects the Georgian Bay, Ontario; and with regard to the formation of a company to become licensees of the fishing grounds. (*Not printed.*)
- No. 126. SOURIS HARBOR, P.E.I.:—Return to Order; Correspondence, &c., relating to the Harbor Improvements at Souris West, in Prince Edward Island. (*Not printed.*)
- No. 127. HAMILTON CUSTOM HOUSE:—Return to Order; Petition of the citizens of Hamilton for the purchase of a site and erection thereon of a new Custom House, &c. (*Not printed.*)

- No. 128. PUBLIC PRINTING WITHOUT CONTRACT:—Return to Address; Showing the amount paid for printing by Order of the Government to any person other than the contractor for Parliamentary Printing.
- No. 129. ADVERTISING:—Return to Order; Showing the amount paid for advertising in the various newspapers, with a list of the same. (*Not printed.*)
- No. 130. BRIDGE OVER ST. JOHN RIVER:—Return to Address (*Senate*); Correspondence between the Government of Canada and any parties interested or offering to construct a bridge across the Falls of the St. John River at St. John, N.B.
- No. 131. WINDSOR AND ANNAPOLIS RAILWAY:—Return to Order; Statement showing separately the gross earnings on local and through traffic on the lines of railway worked by the Windsor and Annapolis Railway Company, and the mode of division by which the sum of \$21,216 is arrived at as payable to the Government. (*Not printed.*)
- No. 132. VANCOUVER ISLAND RAILWAY:—Return to Address; Correspondence, &c., relating to the construction of a railway on Vancouver Island. (*Not printed.*)
- No. 133. CASCOMPEC HARBOR, P.E.I.:—Return to Order; Correspondence with the Department of Public Works having reference to improvement of Cascompec Harbor, Prince County, P.E.I. (*Not printed.*)
- No. 134. FISH INSPECTION:—Return to Order; Statement showing the quantity of each kind of Fish inspected in each district in which an inspector has been appointed, the fees charged in each case, and the gross amount received in the year 1881. (*Not printed.*)
- No. 134a. Return to Order; Papers relating to the importation of pickled herring, &c., from Newfoundland or the Labrador Coast, and the inspection of such fish in Newfoundland, &c. (*Not printed.*)
- No. 135. FERRIES BETWEEN CANADA AND UNITED STATES:—Return to Address; Orders in Council regulating ferries between points in Canada and the United States. (*Not printed.*)
- No. 136. CUSTOMS CIRCULARS:—Return to Order; Circulars, &c., issued by the Customs relating to the interpretation of the several classes of goods imported, and the duties to be levied thereon from the 1st January, 1874, to 14th March, 1879. (*Not printed.*)
- No. 136a. Return to Order; Circulars, &c., issued by the Customs relating to the interpretation of the several classes of goods imported, and the duties to be levied thereon since March 14, 1879, to 1st February, 1882. (*Not printed.*)
- No. 137. MORSE, D. J., DISMISSAL OF:—Return to Order; Correspondence in reference to the dismissal of D. J. Morse, as sub-Collector of Customs, at Bear River, in the County of Annapolis. (*Not printed.*)
- No. 138. MALT LIQUORS, DUTIES ON:—Return to Order, of the various modes which have hitherto been adopted for collecting duties from malt and malt liquors; also any information as to the mode in vogue in the United States and Great Britain. (*Not printed.*)
- No. 139. TRAMWAY AT GRAND RAPIDS, SASKATCHEWAN:—Return to Order; Concerning the granting of a Charter to the Hudson's Bay Company to construct a tramway around the North Shore of the Grand Rapids of the Saskatchewan.
- No. 140. ARISAIG AND CAPE GEORGE PIERS, AND BAYFIELD BREAKWATER, N.S.:—Return to Order; Reports of Engineers and Petitions respecting Arisaig Pier, Cape George Pier, and Bayfield Breakwater, N.S., since 30th September, 1878. (*Not printed.*)
- No. 141. PROVINCIAL LEGISLATURES, ACTS OF:—Return to Address; Return of all Provincial Acts passed by the several Local Legislatures, and disallowed by the Government of the Dominion since July, 1867; also those that have been amended in conformity with the request of the Dominion Government, and also of those which have been declared *ultra vires* by Her Majesty's Privy Council, &c.
- No. 141c. Return to Address; Correspondence, &c., relating to Acts or reserved Bills of Provincial Legislatures not already asked for by Address or Order of the House.

- No. 141b. **PROVINCIAL LEGISLATURES, ACTS OF:**—Return to Address (*Senate*); Correspondence, &c., relating to Acts of Provincial Legislatures passed since 1st January, 1880, or reserved for the signification of Her Majesty's pleasure thereon.
- No. 142. **PUBLIC BUILDINGS, MANITOBA:**—Report of a Committee of the Hon. the Privy Council, approved by His Excellency the Governor General on the 8th April, 1880, respecting a Memorandum, dated 20th March, 1880, of the Delegates of the Province of Manitoba, appointed to confer with the Privy Council in relation to the erection of Public Buildings, &c. (*Not printed.*)
- No. 143. **HEALTH OFFICERS, HALIFAX AND ST. JOHN:**—Return to Order; Circulars and instructions issued to the Health Officers at Halifax and St. John, N.B., in regard to vessels arriving at those Ports and having contagious diseases on board. (*Not printed.*)
- No. 144. **TORONTO HARBOR:**—Memorandum with Plan relating to the past and present state of the Harbor of Toronto, Ontario, prepared by direction of the Hon. Sir Hector Langevin, C.E., Minister of Public Works, and Report by James B. Eads, Esq., C.E.
- No. 145. **COWICHAN RIVER:**—Return to Order; Statement showing the money expended on Cowichan River and the Surveyor's Report as to the completion of the work as per contract. (*Not printed.*)
- No. 146. **PRINCE EDWARD ISLAND RAILWAY:**—Return to Order; Statement showing list of articles on which Freight rates have been lowered on the Prince Edward Island Railway since 1878, also, relating to further lowering of rates, including Passengers' Fares. (*Not printed.*)
- No. 146a. Comparative Statement of operations, Prince Edward Island Railway, from 30th June, 1875, to 30th June, 1881.
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- No. 147. **EXPORTS AND IMPORTS:**—Return to Order; Summary Statement for the six months ending December 31st, 1881, of the quantity and value of the exports of each Province and for the Dominion, of the Produce of the Mine, Fisheries and Forest, &c. Also, Statement of the Imports of the same articles for the same period.
- No. 148. **DRAWBACKS ON GOODS:**—Return to Order; Return of all claims presented for Drawbacks on goods manufactured for export since January 22nd, 1881, showing the names of all applicants, &c. (*Not printed.*)
- No. 149. **MCLAREN vs. CALDWELL, AND STREAMS BILL:**—Return to Address; Copy of the Judgment of the Court of Chancery and the Court of Appeal of Ontario in the case of McLaren vs. Caldwell *et al.* Also correspondence relating to the disallowance of the Streams' Bill. (*Not printed.*)
- No. 149a. Return to Address; Correspondence, &c., relating to an Act of the Legislature of the Province of Ontario, intituled; An Act for protecting the Public Interests in Rivers, Streams and Creeks," disallowed by His Excellency in Council.
- No. 150. **FLETCHER, THOMAS:**—Return to Address; Correspondence and all other documents connected with the Petition to be set at liberty, made by Thomas Fletcher, sentenced 8th June, 1881, by the Court of General Sessions of the Peace for the District of Montreal. (*Not printed.*)
- No. 151. **NEW BRUNSWICK, CONVICTIONS IN COUNTY COURTS:**—Return to Order; Return of persons convicted in the Circuit and County Courts of New Brunswick during the past three years; the sentences imposed, and also of the Prisoners in the Penitentiary under the commitment of the Police Magistrates of the City of St. John, and Town of Portland. (*Not printed.*)
- No. 152. **FISHING LICENSES, ST. VALIER:**—Return to Order; Reports, &c., respecting the Fisheries and Fishing Licenses granted to François Ruelland and Jean B. Langlois, of St. Valier, &c. (*Not printed.*)
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- No. 154. **MANITOBA, ADMINISTRATION OF JUSTICE** :—Return to Address ; Correspondence with reference to any commission issued by the Local Government of Manitoba, affecting the mode of administering justice in that Province. (*Not printed.*)
- No. 155. **CASTLE GARDEN PROPERTY, QUEBEC** :—Supplementary Return to Order (20th December, 1880) for papers which have been furnished the Government in support of the claim of Henry A. P. Holland, to the Castle Garden Property, Quebec. (*Not printed.*)
- No. 156. **ST. ANACLET RAILWAY STATION** :—Return to Order ; Correspondence between the Government and interested persons of St. Anaclet and of Point au Pères, respecting the erection of a Railway Station in the Parish of St. Anaclet. (*Not printed.*)
- No. 157. **KINGSTON AND PEMBROKE RAILWAY** :—Return to Order ; Correspondence, &c., respecting complaints against the location and manner of working of the Kingston and Pembroke Railway in the City of Kingston. (*Not printed.*)
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- No. 159. **COUNTY COURT JUDGES** :—Return to Address ; Correspondence in relation to the tenure of office of the County Court Judges in any of the Provinces. (*Not printed.*)
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- No. 161. **RAINY RIVER, WATER POWERS** :—Return to Order ; Showing the Report and Survey of Mr. McLatchie, D.L.S., on the water powers on the Rainy River, at or near Rat Portage. (*Not printed.*)
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- No. 164. **RAILWAYS IN MANITOBA** :—Return to Address ; Correspondence affecting any Railway Companies chartered either by the Legislature of Manitoba or by the Parliament of Canada, in Manitoba or the North-West, relating either to grants or reservations of lands or questions of route. (*Not printed.*)
- No. 165. **MAGEE'S, MR., REMOVAL FROM OFFICE** :—Return to Order ; Correspondence, &c., respecting the removal from office of Mr. Magee, lately Postmaster at Greenwood, N.S., and the appointment of Marsden Foster. (*Not printed.*)
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- No. 171. **IMPORT DUTIES, MANITOBA AND ROCKY MOUNTAINS**:—Return to Order; Return of all import duties collected at or near the boundary line between the Province of Manitoba and the Rocky Mountains. (*Not printed.*)
- No. 172. **PROVISIONAL DISTRICTS, N. W. T.**—Message transmitting copy of a minute of the Privy Council of Canada, dated 8th May, instant, on the subject of the establishment of the Provisional Districts in the North-West Territories. (*Not printed.*)
- No. 173. **HURON AND ONTARIO SHIP CANAL**:—Return to Order; Correspondence, &c., by the Huron and Ontario Ship Canal Company or by other parties, on the subject of the construction of a Ship Canal to connect the waters of Georgian Bay with those of Lake Ontario. (*Not printed.*)
- No. 174. **CORNWALL CANAL, LOCK GATES**:—Return to Order; Copy of advertisements and tenders in connection with the contract for new Lock Gates for the Cornwall Canal given last summer. (*Not printed.*)
- No. 175. **GRENVILLE CANAL, TOLLS ON LUMBER, &c.**:—Return to Order; Showing the number of feet, board measure, of lumber, and the number of thousands of shingles and laths, which passed through the Grenville Canal, during the years 1879, 1880 and 1881, on which tolls were paid. (*Not printed.*)
- No. 176. **ENGINEERS AND FIREMEN, PUBLIC BUILDINGS**:—List of names, address, and rate of pay of the Engineers and Firemen employed in the Public Buildings, Canada, and the amount required to pay the same, when transferred to the Public Works Department. (*Not printed.*)
- No. 177. **ROSS, LIEUT.-COL. WALTER**:—Return to Address; For copies of all charges made, against Lieutenant-Colonel Walter Ross, of the 16th Battalion Volunteer Militia, while in command of the camp at Picton. (*Not printed.*)
- No. 178. **LUMBER, KINGSTON, BROCKVILLE AND PRESCOTT, SHIPPED FROM**:—Return to Order; Showing the number of square feet of Lumber, of different kinds, shipped from the Ports of Kingston, Brockville and Prescott, during the years 1879, 1880 and 1881, together with the total value of each description. (*Not printed.*)
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- No. 180. **POTTS, THOMAS, MISSING LETTERS**:—Return to Order; Correspondence between Thomas Potts, of St. John, N.B., and the Honorable the Finance Minister, the Honorable the Postmaster General, and the Honorable the Minister of Agriculture, or any officers in their Departments, regarding the destruction or abstraction of letters addressed to him from the Department of Agriculture. (*Not printed.*)
- No. 181. **HOPEWELL CORNER POST OFFICE**:—Return to Order; For correspondence, &c., forwarded to the Government or any Department thereof, relating to the change of name of the "Hopewell Corner" Post Office to that of "Albert," in the County of Albert, N.B. (*Not printed.*)
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- No. 184. **MONTREAL HARBOR COMMISSIONERS**:—Return to Order; Last regulations of the Montreal Harbor Commissioners and the Petition of the Boatmen of St. Francis, &c., complaining of the said regulations. (*Not printed.*)

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# REPORT

ON THE

# STATE OF THE MILITIA

OF THE

# DOMINION OF CANADA,

FOR THE YEAR

# 1881.

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PRESENTED TO BOTH HOUSES OF PARLIAMENT BY COMMAND OF  
HIS EXCELLENCY THE GOVERNOR GENERAL.

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OTTAWA :

PRINTED BY MACLEAN, ROGER & CO., WELLINGTON STREET.

1882.



## DEPARTMENT OF MILITIA AND DEFENCE,

OTTAWA, February, 1882.

MY LORD,—

I have the honor to forward to Your Excellency the accompanying Report relating to the Militia of the Dominion of Canada for 1881, which is respectfully submitted for Your Excellency's consideration.

ADOLPHE P. CARON,

Minister of Militia and Defence.

His Excellency

The Governor General,  
Ottawa.



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ANNUAL REPORT

ON

THE STATE OF THE MILITIA

FOR

1881.

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OTTAWA, January, 1882.

To the Honorable

The Minister of Militia and Defence.

SIR,—With the experience of another year, and having availed myself of the opportunities for inspections which have presented themselves throughout a considerable portion of the Dominion, I am enabled to form a better idea than last year of the capabilities, the merits, the wants, and the failings of the Militia of Canada.

The experience thus obtained confirms me in the opinion expressed in my first Report with regard to the manner in which supplies, voted by Parliament, may be best applied to further the welfare of the force under my command, and in framing this, my second Annual Report, I am anxious, once more, to urge upon you the necessity of considering the recommendations which were last year submitted, and which I now have the honor to renew, hoping that they may receive attention from those who have the power, by the liberality of their votes, to increase the efficiency of the militia; and leaving it for them to decide whether a small and efficient or a larger and less efficient force is best for the requirements of the Dominion of Canada.

I beg to refer to the recapitulation of my last year's Report, and will now consider the subjects in the order therein mentioned:—

1ST. SCHOOLS OF INSTRUCTION (PERMANENT).

I have had the advantage, this year, of seeing many of the rural battalions, and my former opinion has been confirmed that to place these battalions on such footing as regards discipline, drill and general efficiency, as would make them fairly serviceable, nothing would be of more lasting benefit than permanent Infantry Schools of Instruction where officers and non-commissioned officers of that branch may obtain those advantages already granted for many years with such marked success to the Artillery.



Anything that can be at once done in this direction would be of advantage, but I think, ultimately, there should not be less than three such schools, which might be:

1. One for Ontario, for which the unoccupied barracks at Toronto could be used.
2. One for Quebec Province, at Montreal on St. Helen's Island, where the magazines, the stores, and the fortifications should have the protection such a school would afford.
3. One for the Maritime Provinces, at some central point at which railroads converge.

#### 2ND. INSTRUCTION IN CAMP.

I am glad that in some measure the recommendation which I put forward, with regard to the training of the Militia in camps was adopted, and I am confident that the 12 days which were spent this year under canvas, in the several military districts, have been of service to those who were present; but I regret extremely to think that those 12 days should be the only opportunity allowed to these men for discipline and drill in *two* years, and I feel it my duty once more to recommend the longer period of sixteen days each year. However intelligent men may be—and for the great intelligence of the Canadian militiaman, I have the authority of many previous reports by my predecessors in this command, as well as my own observations—I do not think it can be said by any one that the 16 days each year is more than enough—even with efficient officers and non-commissioned officer instructors—and this is a desideratum which, as a rule, the infantry of Canada lack in consequence of the absence of permanent Military Schools whereat the officers and non-commissioned officers may learn their duty. Without proper instructors it is a case of the blind leading the blind—and no battalion can become efficient. The smallness of the vote rendered it impossible to train more than a portion of the active militia each year, and the number of men called out must necessarily depend on the amount of money which the Government are enabled to devote to this purpose, and in estimating this amount, I suggest that one of the following courses should be adopted: either decide the number of men to be maintained, multiply that number by 15 (the estimated cost in dollars per man of 16 days in camp,) and vote that sum for training purposes; or else decide the amount of money available, and dividing by 15 you will ascertain the number of men for which this sum will suffice, and let that be the total number of Militia to be kept up.

#### 3RD. EXPENDITURE ON FORTIFICATIONS.

I regret that but little has been accomplished during the past year under this heading, and I trust that something may be done during the ensuing year to keep so proud an old fortress as the Citadel at Quebec from falling into decay, and to repair

other important military buildings fast going to ruin, notably the Drill Shed at Montreal, the forts at Point Levis, and the works at Toronto, St. John, N.B., and elsewhere.

#### 4TH. ROYAL MILITARY COLLEGE.

I recommended last year an expenditure for ventilation and for additional rooms for the professors and cadets; this is still necessary. And I also consider it advisable that gas should be introduced instead of using oil lamps, which are both expensive and dangerous. I am anxious again to bring to your notice the desirability of promising and providing civil employment for some of the cadets who pass out of the College with great credit to themselves and to the instruction they have received, but who are unable perhaps to accept the commissions offered by the Imperial Government.

I cannot close this subject without recording my opinion of the great credit due to Colonel Hewett, R. E., Commandant, and his Staff for the manner in which they have carried out the objects of the institution since its establishment five years ago.

#### 5TH. CITY CORPS.

It affords me great pleasure to report on the very satisfactory state of the city corps. All are animated, so far as I have seen, by the best spirit, to excel in the knowledge of their duty. One corps merits especial notice—the 2nd Battalion, or “Queen’s Own Rifles,”—not only for their excellent appearance, equipment and drill, but also for the number of what may perhaps be termed “extra subjects” they have taken up:—To establish a “signalling” detachment able to convey intelligence from a distance, an “ambulance” detachment to attend to wounded men, and to teach a large proportion of the battalion to make shelter trenches (as has been done in the Queen’s Own) reflects, I think, the greatest credit on the commanding officer who has established, the other officers who have taught, and the men who have had the willingness to learn these subjects in addition to the ordinary drill of riflemen, and, in recording this to their credit, I hope I may be inciting others to follow their excellent example.

#### 6TH. EQUIPMENT AND UNIFORM.

There are many articles of equipment in the Stores of the Dominion which are old, obsolete and unserviceable. These should be condemned at once, and replaced by a sufficiency of the newest and most improved patterns, and I now beg to repeat my last year’s recommendation that, for the infantry, the pattern of equipment invented by Surgeon-Major Oliver, Army Medical Department, will be found the best.

I have received, and already forwarded to you the very satisfactory opinion given on this subject by the Commanding Officer of one of the battalions of the Imperial Army which gave this equipment a thorough good trial, viz.: the 52nd Light Infantry, and I feel convinced of the correctness of that opinion.

As regards uniform, I advocate a modification of the present uniform in the direction of serviceability and of economy. The recent alteration of the uniform of the Imperial Militia to gold lace renders it necessary that a decision should be arrived at as to what the uniform of the Militia of Canada is to be. I beg to record my opinion that, while it is wise to decide on a uniform which, at a distance, shall resemble that of the troops of the Mother Country, it is inadvisable—while so much of the expense of a Corps of Militia in Canada is left to be defrayed by its officers—to follow the costliness of the present uniform of the Imperial Forces, it being sufficient to establish an inexpensive, neat and soldierlike uniform bearing distinct indications of rank on the arm (as in the Royal Navy) and that this can be done without the expense of a quantity of gold or silver lace; and I have already recommended the assembly of a board of officers from the various branches of the Service to consider and report on this important subject.

Having thus expressed further opinion on the above six subjects, mentioned in my last year's report, I now pass on more particularly to the year 1881.

As regards the year just completed, I am glad to be able to report favorably, on the whole, of what I have been able to see of the Force under my command, and the establishment of camps, even for so short a time as twelve days, enabled me to judge of them better than I could have otherwise done.

The militiaman of Canada appears to have one sterling merit—regularity of conduct. From all the reports made to me, I gathered that he is eminently sober, willing and intelligent. It follows, therefore, that all the Militia of Canada wants is sufficient instruction, under properly qualified teachers, and for a sufficient period, to become most valuable troops. I, therefore, trust that the want which is fully felt by all—officers, non-commissioned officers and men—viz.: the want of instruction, may be supplied, ere long, by the establishment of permanent Infantry Schools. The migratory nature of the employment of many of the men also makes it difficult to arrive at efficiency, but this might perhaps be somewhat lessened if the men felt assured of annual, instead of only biennial drill. Another method of inducing men to remain in the force, would be to let the pay for the first year be 25 cents per day; for the second year 50 cents; for the third year 75 cents, instead of as at present, 50 per diem for the whole of the period of enrolment. Taken as a whole, I think I may say that the endeavors towards proficiency have, during the drill season of 1881, been praiseworthy.

Of special notice is the establishment this year, under the auspices of the Dominion Artillery Association, of a team of artillerymen (including two Gentlemen Cadets), who went to England and competed at Shoeburyness against the volunteers of England, at the meeting of the National Artillery Association, and with success, for they brought back to their native country the prize given by His Excellency the Governor General, for an especial contest in the shifting of ordnance. To Lieut.-Colonel Oswald, of the Montreal Garrison Artillery, must be given the credit of having initiated and liberally assisted the establishment of this team, and one and all are deserving of credit for the praises they merited and received from the Commandant at Shoeburyness for their soldierlike conduct and appearance.

The names of the Adjutant—Capt. Peters, of "A" Battery—and of the No. 1—Sergeant L. Omer Genest—are also worthy of special notice.

The report of the Commandant of the Camp at Shoeburyness has already appeared in Militia General Orders (28) dated 16th December, 1881.

I hope the Government will, as last year, assist towards the sending of another Artillery Team to England this year (1882).

As usual in past years, a team of riflemen, under the auspices of the Dominion Rifle Association, went to Wimbledon, and were once more successful in bringing to Canada the Kolapore Cup, as well as other prizes won by individuals. The party was under command of Lieut.-Col. Gibson, of the 13th Battalion, Hamilton, Ontario.

With reference to this great assistance to the military spirit and efficiency of the Militia (the Dominion Rifle Association), I am glad to say that it has again this year, under the able direction of Colonel Gzowski and his indefatigable co-workers, members of the Council of the Association, had a successful prize-meeting at Ottawa; and I hope the Dominion Government will give to it renewed, liberal and solid proof of the estimation in which it holds the services of the Association by subscribing towards the expenses attending the sending of a team to England.

To establish prizes for the shooting of squads of not less than one non-commissioned officer and four men, equipped in the manner in which they would actually fight, and firing partly as skirmishers, and partly in close order at uncertain distances and in limited time, would, I conceive, be of untold value towards real efficiency, and I therefore beg to suggest this as a most useful method of encouragement, and that the money necessary for such competitions would be money well spent.

And I hope the Government will provide a prize, or prizes, for such competitions.

A study of the General Orders of the past year will show that I had the pleasure, on several occasions, of commenting favorably on the conduct of the Militia. Among which the act of gallantry performed by Gunner Alexander Macdonald, of "B" Battery,

who rescued a fisherman from drowning in Lake Ontario, requires, in my opinion, mention here, in order that it may, in the future, receive some mark of the approbation of Government. I would suggest that, in such cases, the man's name be noted for Government employment at the completion of Militia Service.

On the other hand, it has been my painful duty to mention in General Orders some cases requiring unfavorable comment. The notice thus taken of them may, I sincerely hope, act as a warning to the force, and prevent such cases of irregularity and slackness of discipline for the future; and I believe that nothing will conduce more to the attainment of discipline and regularity than the establishment of permanent Schools of Instruction, where thorough discipline can be practically experienced by the pupils, and by the making of the encampments for drill annual instead of biennial.

Without discipline troops are like a rope of sand, and I beg to place on record my opinion that encampments only every two years will not suffice to inculcate discipline. Unless the officers and non-commissioned officers have attained to the knowledge of, and feeling for, discipline, it is impossible for them to inculcate it into those beneath them in rank, and when the time of trial comes it is to be feared the result will be disastrous.

#### ARMS AND AMMUNITION.

I forward a report from the Officer in charge of the Small Arm Ammunition Factory, now under construction at Quebec—shewing progress made. (Printed at page 276.)

A report has been forwarded by Colonel Strange regarding the guns in course of conversion by Messrs. Gilbert of Montreal. (Printed at page 257.)

With the extended seaboard of the Dominion, it appears to me of importance that Canada should possess a few of the best and hardest-hitting guns, a certain number to be kept in store in each Province, ready, with ammunition, to be sent whenever and wherever required. It has also to be remembered in the present day how important, for Coast Defences, Torpedoes have become—and that provision should be made for instruction in this important particular.

#### MAPS.

And another requirement is also, I consider, very necessary, viz., really good maps of recent date, of the long line of our borders and extending to a certain distance on each side, so that a liberal issue of such maps may be at once made to officers employed on the frontier in case of disturbance.

With this view I think the services of graduates from the Royal Military College might be utilized, and surveys made by them, under the supervision of a competent

military engineer, so that the points thought best for field works, to be thrown up in case of war, may be decided beforehand and made known confidentially to commanding officers of districts. The issue of accurate though small maps to officers on service is of the utmost importance, and I hope the expense attending the provision of these maps may be authorized in the Estimates for the year.

#### THE STAFF.

During the past year a re-distribution of the District Staff has taken place, and for economical reasons a reduction in their number. After one season's trial I am of opinion that the reduction was too great, and I have therefore recommended an increase of at least one Brigade-Major to the present number, in order, adequately, to provide for the work in the Maritime Provinces under the able direction of Lieutenant-Colonel Taylor, Deputy Adjutant-General.

In the coming year, in accordance with the new rules, we shall lose, on his attaining the prescribed age, the services of Lieutenant-Colonel Milsom, Brigade-Major of Military District No. 2, who, after long and meritorious service in the Imperial Army, in which he held for some years the post of Adjutant in the 62nd Regiment, has devoted the last nineteen years to the service of Canada, and whom I beg to recommend most strongly to the favorable consideration of the Government of the Dominion.

The Royal School of Gunnery at Kingston also loses its commandant by the attainment to the rank of retired Major-General of Lieut.-Col. Bland Strange, the able and well-known officer of Royal Artillery, who has devoted ten of the best years of his life, and has been like a father, to the artillery of Canada; this case also I recommend to the favorable consideration of the Government for his retention as Inspector of Artillery.

While mentioning the staff I beg to add that the rule obtaining as regards age should be extended, in my opinion, to the other officers of the force, and that compulsory retirement at fixed ages should be enforced. Lieutenant-Colonels at 60, Majors at 55, Captains at 50.

I forward herewith the reports of Deputy Adjutants-General of Districts, of the Inspectors of Artillery, &c., &c., to which reports I attach notes, which will render it unnecessary for me to comment on the contents of these reports here.

These reports contain full details of the various encampments which have been held during the summer and autumn of 1881.

In conclusion, I beg to record my sincere thanks to the Staff officers at headquarters and elsewhere, who have, by their zeal and ability, assisted me in the performance of my duties.

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I have during the course of the year seen portions of all the Military Districts, except the distant ones—No. 10, Manitoba, and No. 11, British Columbia. These, and especially the last, as having a seaboard of long extent, and with important defensive positions, I hope the Government will approve of my visiting during the course of the year 1882.

I have the honor to be, Sir,

Your most obedient humble servant,

R. G. A. LUARD,

*Major-General Commanding the Militia.*

P.S.—I have also to record with regret the loss to the Militia Force of Canada which it sustains by the retirement, after nearly 20 years service, of Colonel Laurie, Deputy Adjutant-General of Military District No. 11, B.C., who, for family reasons, has found it necessary to resign his appointment.

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## APPENDIX No. 1.

## MILITARY DISTRICT No. 1.

DEPUTY ADJUTANT GENERAL'S OFFICE,  
LONDON, ONT., 3rd December, 1881.

SIR,—I have the honor to submit, for the information of the Major General Commanding, this my report on the state of the Militia in Military District Number One, from the 2nd April last to date, together with "Abstract Inspection Reports."

Pursuant to General Orders, dated Ottawa, 15th October 1880, I left the Headquarters of No. 4 District on the 1st of April last, and arrived at London on the following day, at which time I assumed command of this district.

In order that I might understand the requirements of the various corps entitled to perform the annual drill for 1881-82, and as requisitions had been sent in by a great many officers for a large quantity of stores, the Brigade Major and myself undertook to make a personal inspection of the stores in possession of the various companies entitled to drill, and although the time was very short and our attention much occupied with the usual pressure previous to the close of the financial year (30th June), by unremitting exertion succeeded with one or two exceptions in completing our task. These inspections showed how very incomplete the equipment was, and how necessary to have new issues if the force were to turn out satisfactorily or creditably. After much correspondence on the subject, certain stores were issued *on loan*, consequently the several corps paraded in a creditable manner with regard to clothing and equipment.

Under General Orders of 5th May 1881, the numbers authorized to perform the annual drill 1881-82, in this district were as follows:

	All ranks.
Rural Corps in Brigade Camp.....	2,086
Under the same order for city Corps, the following were authorized:	
No. 2 Battery, 1st Provl. Brig. Field Artillery Guelph.....	81
7th Battalion, "Fusiliers" London.....	330
<b>Total authorized for District.....</b>	<b>2,497</b>

On the 21st June, a Brigade Camp was formed at London, composed of the following corps, with actual strength as shown:—(See note 1.)

*1st Regiment of Cavalry*—Lieut.-Col. John Cole.

	Officers and men.	Horses.
No. 2 Troop, London, Major F. Peters.....	37 ...	37
No. 3 Troop, Mooretown, Major Stewart.....	36 ...	36

*Artillery.*

London Field Battery, Major John Peters....	82 ...	28
No. 1 Battery, 1st Prov. Brig. Field Artillery, Captain Nicoll.....	69 ...	29

*Rifles and Infantry.*

22nd Battalion, "Oxford Rifles," Lieut.-Col. Cowan, 8 companies.....	325 ...	3
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	Officers and men.	Horses.
24th "Kent" Battalion of Infantry, Lieut.-Col. Baxter, 6 companies.....	209 ...	5
25th "Elgin" Battalion of Infantry, Lieut.-Col. O'Malley, 5 companies.....	188 ...	5
26th "Middlesex," Battalion of Infantry, Lieut.-Col. Attwood, 4 companies.....	166 ...	2
27th "Lambton," Battalion of Infantry, Lieut.-Col. Campbell, 6 companies.....	260 ...	5
32nd "Bruce," Battalion of Infantry, Lieut.-Col. Cooper, 8 companies.....	372 ...	5
Brigade Staff.....	10 ...	6
Total in Brigade Camp.....	1,754 ...	161

*Camp at Goderich.*

33rd "Huron," Battalion of Infantry, Lieut.-Col. A. M. Ross, 8 companies.....	317 ...	5
Total drilled in Camp.....	2,071 ...	166
Performed drill under Regulations for the City Corps :		
No. 2 Battery 1st Prov. Brig. Fd. Artillery Guelph— Captain McCrae. In Camp for six days.....	72 ...	28
7th Battalion "Fusiliers," London, Lieut.-Col. John Walker, 7 companies.....	313 ...	4
Total of all arms that performed the Annual Drill, 1881-82.....	2,456 ...	198

The following corps were relieved from performing drill for the present year :—

- Sarnia Battery of Garrison Artillery, Capt. Ellis.
- Nos. 1 & 4 Troops, 1st Regiment Cavalry.
- Nos. 2, 5, 6 & 7 Co's., 26th "Middlesex" Battalion of Infantry.
- 28th "Perth" Battalion of Infantry, Lieut.-Col. Scott.
- 29th "Waterloo" Battalion of Infantry, Lieut.-Col. Peck.
- 30th "Wellington" Battalion of Rifles, Lieut.-Col. Clarke.
- No. 6 Company 33rd Battalion—Capt. Elliott.
- Leamington & Windsor Infantry Companies, Captains Ley and Cheyne respectively.

*Cavalry.*

Nos. 2 and 3 Troops, 1st Regiment, performed drill in Brigade Camp under Colonel Cole.

The men and horses appeared to be good, but I can say little as to their drill, movements hesitatingly and slowly performed, showing the want of a sharp Instructor; Officers not properly uniformed; saddlery and appointments not generally clean; as a Regiment apparently no cohesion or *esprit de corps*, the troops acting more as if they were independent; interior economy requires improving.

*Drill.*—Marching past at the walk and trot, skirmishing with blank, general field movements and charging.

The stores are not well kept and may be classed as follows: Nos. 1 and 2 Troops indifferent, No. 3 bad, and No. 4 very bad. I may mention the fact, that owing to a change in the distribution, Major Stewart, No. 3 Troop, only had two days notice, and deserves much credit for being able to turn out so promptly. His saddlery is very old and much worn. (See note 2.)

*Artillery.—London Field Battery.—Major John Peters.*

This battery performed drill in brigade camp, at London, and was inspected by the Inspector of Artillery, who remained in camp three days. I would refer to his report for particulars. The battery took part in two brigade drills, and the field day on 1st July.

They were clean and steady, marched past at the walk and trot, conformed to the movements of the brigade, and took up favorable positions very promptly for coming into action. Major Peters handled the battery well and appeared particularly apt in comprehending the object of the various brigade movements.

The stores are kept in a satisfactory condition. (*See note 3.*)

*No. 1 Battery, 1st Prov. Brigade Field Artillery—Captain Nicoll.*

This battery performed drill in brigade camp, at London, and with the London Battery, formed a brigade under the command of Major Peters, the Senior Artillery Officer present. For particulars I would refer to the report of the Inspector of Artillery. (*See note 4.*)

This battery went through the same drill with the brigade, as the London Battery, were clean and steady, and presented a good appearance, but were not so prompt in their movements during the field day as I should like; but being without ammunition a great part of the day, were under a disadvantage.

I was particularly pleased with the interior economy. Captain Nicoll and his officers, also deserve much credit for the manner the battery was brought into camp (*See note 5.*)

The two batteries went to Port Stanley and carried out the annual practice with shot and shell, which is so necessary for this branch of the service. This privilege was much appreciated by both officers and men.

The stores are well kept.

*No. 2 Battery, 1st Prov. Brigade Field Artillery—Captain McCrae.*

This battery performed drill at Local Head Quarters, under the regulations for City Corps, except that it was done in six days in camp, and was inspected by the officer acting for the Inspector of Artillery, who has reported the corps efficient, and to whose report I would refer. It would appear much more desirable to have these two batteries perform drill together in brigade camp, otherwise they are no better than independent batteries, and the object for which brigades are formed is lost. If the brigade is to be made efficient, this battery should have its equipment completed.

*7th Battalion "Fusiliers," London—Lieut. Colonel John Walker.*

This fine battalion performed the drill under regulations for City Corps, and were inspected on 22nd June, by the Honorable the Minister of Militia and Defence, and on the following day, by the Major General Commanding. They also paraded with the brigade on the 1st July, at which time they were mustered.

The battalion presented a very clean and soldierlike appearance, the marching was unexceptionable. The *feu de joie*, battalion and brigade movements and advancing in review order were good, but in advancing for the attack, the men were unsteady, and the firing too rapid and not under proper control. The company officers should make themselves better acquainted with the present mode of attack. On the whole this battalion is a credit to the officers and men composing it, as also to the service in general. (*See note 6.*)

I understand, that for several years the clothing and many of the arms and accoutrements have been left in possession of the men, this prevents a proper inspection and inventory; as drill is generally suspended for four or five months in summer,

there does not appear any reason why the whole of the stores should not be returned to the armouries during that period. (*See note 7.*)

Although there has been considerable improvement, I am not yet satisfied with the way the armouries are kept, they do not present that clean and military appearance I have been accustomed to where permanent caretakers are employed, and unless there is a further improvement in this respect a special report will be required.

*22nd Battalion "Oxford Rifles"*—Lieut. Colonel Cowan.

This battalion marched into camp fairly strong, but with a large percentage of recruits, and with their new uniforms, helmets, and complete equipment, presented a good appearance, the men being good in physique and just the cut for riflemen. Progressive drill was fairly carried on and satisfactory progress made. (*See note 8.*)

The corps took part in all brigade drills, and field day same as the 7th, and acquitted themselves creditably except as to the firing in the attack, the men being unsteady and the firing not under proper control. The officers require to give this part of the drill more attention. (*See note 9.*)

I found a want of punctuality in forwarding returns and reports, and the interior economy might be otherwise improved. When leaving camp in marching order, headed by their fine band, they presented a really good appearance, and looked quite like men fit for almost any ordinary military duty.

The officers are well uniformed and show much zeal for the service.

The several municipalities in the County of Oxford have been very liberal towards this corps by contributing largely to the Band Fund, and also towards the purchase of helmets and Glengarry forage caps. This liberality assists the officers to keep the ranks full, and to turn out the men creditably to themselves, as well as to the County whose name they bear.

The armouries of Nos. 1 and 6 Companies are highly satisfactory. Nos. 3 and 4 Companies, fair; 2, 5, 7 and 8 Companies, not satisfactory. Captain Day, No. 8 Company, has now fitted up a new armory, and the other officers have promised improvement.

*24th "Kent" Battalion of Infantry.*—Lieut. Col. Baxter.

With the exception of Nos. 3 and 5 Companies this battalion came into camp very weak in numbers, a large percentage being recruits. Lieut. Col. Baxter is a good disciplinarian and appears to be well supported by his officers who are working to bring up the battalion to a higher state of efficiency. Being weak on parade was a disadvantage; but satisfactory progress was made. The battalion went through the same drill and field day with the other corps and were noted for their steadiness on parade. On leaving camp they presented a clean and military appearance; camp duties were carried out regularly, and returns sent in promptly. The Adjutant was not mounted, this was a great disadvantage to the corps. (*See note 10.*)

The armouries and condition of arms &c., are much improved and satisfactory, Officers fairly uniformed.

*25th "Elgin" Battalion of Infantry*—Lieut.-Col. O'Malley.

This battalion came into camp very weak in numbers. No. 5 Company was not represented, it being quite disorganized, consequently the corps was always at a disadvantage. But little improvement appeared to be made during the early part of the camp; but the last week showed fair progress. Discipline slack and the men not properly kept up to their work. Much improvement required in the interior economy.

The corps took part in all drills and Field Day, on which occasion their marching was good, and rallies fair, but being weak, the effect of the firing was partly lost; The officers require to give more attention to the system of attack. (*See note 11.*)

The head dress of the men was very unsatisfactory, one company having caps quite unmilitary and which cannot under any circumstances be allowed for the future.

The company officers appear zealous, and with some of the Staff devote considerable time to rifle practice. Officers fairly uniformed.

Armories and condition of Stores.—Nos. 1 and 6, very satisfactory; 2 and 3, fair; 4, improving; 5 very bad.

26th "*Middlesex*" Battalion of Light Infantry—Lieut.-Col. Attwood.

Only four companies of this battalion were ordered to perform the drill and came into camp averaging about 41 officers and men per company, a large majority being recruits. Being so small the battalion always appeared to a disadvantage. (See note 12.)

The officers were zealous and attentive and appeared to do all they could to improve the men.

The corps took its regular tour of duty and attended all parades as other corps, but as they furnished the duties on Dominion Day, were not in a position to take part in the field day.

The officers reported that, owing to the advanced state of the hay crop, they were unable to turn out the better class of men, consequently the fine County of Middlesex was not fairly represented by those present.

The officers are well uniformed, having both dress and undress and show considerable *esprit de corps*.

They also expend considerable money in keeping up a large and efficient band.

Armories and condition of arms &c.:—No. 1, fair; 2 and 7, very good; 3, not satisfactory; 4, 5 and 6, good; 8, now good.

27th "*Lambton*" Battalion of Infantry—Lieut.-Col. Campbell.

This battalion came into camp fairly strong, and with many recruits. But little progress was noticeable during the first few days, after which considerable improvement was made both in drill and appearance.

They took part in all drills and field day on 1st July, on which occasion their appearance was soldierlike and creditable. Major Fisher, who had charge of the drill during the last eight days, is zealous and efficient and appeared to be well supported by the officers, who are apparently desirous of raising the standard of efficiency so as to be a credit to the fine county they represent. Discipline slack; interior economy defective; reports generally behind. (See note 13.)

The officers are not properly uniformed, which detracts very much from the appearance of the battalion.

Those residing at Sarnia deserve much credit for having re-organized a fine band, which has not been done without much trouble and expense.

The cleanliness and appearance of their camp very much improved during the last week.

Armories and condition of arms, etc.:—Nos. 1 and 3, fair; 2 and 5, very good; 4, very bad; 6, much improved.

32nd "*Bruce*" Battalion of Infantry.—Lieut.-Colonel Cooper.

This fine battalion marched into camp, 8 companies strong, with every non-commissioned officer and man present. As stores had been issued to supply deficiencies, and as each man had been provided with a linen havelock, they presented a creditable appearance; about 80 per cent. were recruits; but owing to the systematic manner the instruction was carried out, progress was noticeable from the commencement.

The Head Quarters Staff were encamped in such a position as to enable them to see much of this corps, and I can testify to the strict and honest manner in which the several duties and drills were performed.

In battalion and brigade drill the men moved very steadily; at the field day they acquitted themselves with great credit not only by their marching and general military bearing, but also in the steady and correct manner in which they advanced to the attack. (*See note 14*).

Lieut.-Colonel Cooper is zealous and efficient and ably supported by Major Biggar and his other officers.

The corps is a credit to the County of Bruce. The municipal authorities, like those of Oxford, have been very liberal towards their volunteers, this year supplementing the Government pay by 25 cents per day to each, or a total of three dollars per man, with such substantial assistance the officers were enabled to bring out full companies. (*See note 15*).

Discipline and interior economy good; Officers well uniformed.

Armories and condition of arms, etc :—No. 1 Co., fair and much improved; 2, not clean; 3, very good; 4, 6, 7 and 8, fair; 5, indifferent.

*33rd "Huron" Battalion of Infantry.*—Lieut.-Colonel A. M. Ross.

Owing to the deficient numbers in several battalions that were in brigade camp, special authority was given for eight companies of this corps to perform drill in camp at Goderich for a period of twelve days, under the same regulations (so far as applicable) as those governing brigade camp. The corps was mustered on the 13th September, 317 strong.

The Deputy Adjutant General was present at the camp eight days, and saw the work being carried out very satisfactorily.

Lieut.-Colonel Ross is zealous, efficient and painstaking, and is well supported by his several officers.

The position drill as carried out by Major Cook the Adjutant, was expeditious and beneficial. One day the Guard had been mounted very dirty, and they were lying around on the grass with all accoutrements off, attention being called to this irregularity, they were at once cleaned up and corrected; subsequently this service was better performed. There also appeared to be a difficulty in getting the belts and pouches properly cleaned, this however improved as the camp went on, and before breaking up the corps looked clean and soldierly. (*See note 16*.)

The Major General inspected the camp and battalion on the 22nd September, the day previous the Deputy Adjutant General had made an inspection, when the corps marched past in column and quarter column, performed manual and firing exercises, general battalion movements, extending for the attack, firing, &c., all creditably done. Target practice was carried out on the ground.

We are indebted to Mr. Atterill for the use of the beautiful camp and drill grounds, and rifle range.

Armories, condition of arms &c. :—Nos. 1 and 2 Companies, very good. 3, arms clean, accoutrements dirty; 4, very good; 5, not satisfactory; 6 and 7, fair; 8 and 9, very dirty.

Armories, condition of arms &c., of corps which were relieved from performing the annual drill :—

*28th "Perth" Battalion of Infantry.*

Nos. 1 and 2, very good; 3, 4 and 5, good; 6, fair; but armory not satisfactory.

*29th "Waterloo" Battalion of Infantry.*

No. 1, dirty and unsatisfactory; 2, not satisfactory; 3, arms fair, accoutrements dirty; 4, fair and improving; 5, fair; 6, dirty and rusty.

*30th "Wellington" Battalion of Rifles.*

No. 1, no armory, no stores to be seen they being in possession of the men; 2 and

4, very good; 3, good; 5, arms fair, accoutrements not clean, armory dirty and too small; 6, no armory, stores inspected on the men, clean and in good order; 7, fair but no proper armory; 8, arms fair, accoutrements very dirty, clothing badly kept; 9, arms fair, accoutrements mouldy, but improving, clothing not well kept; 10, good but many stores out and others unserviceable.

*Brigade Camp at London.*

This camp, (with the exceptions hereafter noted) was very satisfactory and highly appreciated by the officers who find this the most satisfactory way to carry out the annual drill. It was located adjoining the Eastern limit of the City, on a beautiful site sufficiently large for both camp and drill ground, the use of which was generously given us free by the Hon. John Carling, who went to considerable expense in removing the interior fences and repairing the outer one so as to give us free control of the whole farm. (See note 17.) I am also much indebted to that gentleman for his kind assistance in many ways during the preparation for camp, and assembling of the force.

The Municipal authorities of London generously laid down about 800 yards of waterpipe with a hydrant for the use of each corps, the supply being from the City Water Works and of the best quality. They also constructed the latrines.

The Committee were prompt and liberal. The Chairman Alderman Millroy took a particular interest and superintended the laying down of the pipes. Alderman Smith also made himself very useful.

The Hon. the Minister of Militia and Defence visited the camp the day after it was formed, and saw each corps at its ordinary work; finding there were some complaints, the Hon. gentleman authorized changes which were highly appreciated.

On the following day, the Major General Commanding also visited the camp and minutely inspected each corps. As the men had not drilled for two years, and owing to the large number of recruits, (about 75 per cent) these early visits found them in their roughest state; could they have been postponed until towards the end of the camp, the result would doubtless have been more satisfactory to all. (See note 18.)

The camp was visited by large numbers from the city as well as the surrounding country, and on Dominion Day it was estimated there were fully ten thousand spectators present. These gatherings do much towards popularizing the force, so necessary for its success.

During the period, the Brigade had two route marches of about four miles each. The appearance being highly creditable and favourably commented upon by many.

The difficulty of procuring suitable camp and drill ground increases yearly, and the desirability of the Department purchasing grounds in a central locality is worthy of consideration. A more desirable spot than the Carling Farm which was used this year, could not, I think, be found in this District; if purchased, the pasturages would go a long way towards paying the interest on the investment, and any improvements would become permanent. (See note 19).

The Brigade Staff consisted of:—The Deputy Adjutant General in command; Lieut. Colonel the Hon. M. Aylmer, Brigade Major; Captain Miller, 7th Battalion Fusiliers, Assistant Brigade Major; Major Starr, District Paymaster & Storekeeper; Major Rutherford, Paymaster, 23th Battalion, Supply Officer; Captain J. B. Smyth, Quarter Master, 7th Battalion Fusiliers, Camp Quarter Master; Lieut. W. H. Heath, London Field Battery. Orderly Officer, Surgeon Major V. A. Brown, London Field Battery, Principal Medical Officer.

These officers discharged their respective duties promptly and satisfactorily.

Owing to previous selections, it became necessary this year to have the most northerly battalions brigaded with the most southerly ones; as there is a distance of about 225 miles between these points, the same date for assembling is not suited to both; the harvest in the south, commences ten or fifteen days earlier than in the north, consequently the 21st June, the day of assembling, was too late for the southern

portion of the district; this may account for the weakness of some of the companies. Should the system of brigade camps continue, the most suitable time for mustering will be about the 10th June, unless the District can be divided from east to west, in which case the northern counties could assemble as late as the 18th June.

#### *Divine Service.*

On the Sunday in camp a united Protestant service was held on the ground. The 7th Battalion "Fusiliers" and the Collegiate Institute Drill Company joined on this occasion, as well as a large number of civilians. The officiating ministers were the Revd. Mr. Cooper and Revd. Mr. McMullen. During the spring and early summer the troop of cavalry, field battery, 7th Fusiliers and drill companies of Dufferin College, and the Collegiate Institute frequently attended service at some of the city churches. Much interest appeared to be taken in these parades by the public, they have a tendency to keep the men together as well as to popularize the service.

#### *Drill Companies.*

There are four in this district viz:—"London Collegiate," "Dufferin College," "St. Thomas Collegiate," and "Mount Forest High School." The two at London had the services of an Instructor (Sergt. Billman) from the Royal School of Gunnery, during April and June, and the one at Mount Forest had his services during May, and again from 15th September to 1st November. At the commencement of the latter term this company had lent six who had been formerly drilled.

The two London companies have a good and substantial uniform, and as the Cadets wear it constantly it has a beneficial effect on their department generally, and tends to foster a military spirit amongst the people.

I have seen the two city companies frequently at drill with the 7th "Fusiliers," They always presented a clean and soldierlike appearance and were quite capable of taking part in all movements with the battalion. The Trustees of the Mount Forest School have purchased tunics and forage caps which they retain as school property.

#### *Rations.*

At former brigade camps the ration was increased by 2oz. of cheese and 2oz. of pearl barley, which was even then found barely sufficient. The taking off of four ounces of solid food caused much dissatisfaction and necessitated some of the officers making extra purchases to keep their men quiet. True, the Hon. the Minister of Militia and Defence when visiting the camp authorized an issue of cheese and barley on alternate days, and while this assisted, it did not quite meet the difficulty. The Supply Officer thinks if (4) four ounces of cheese and half an ounce of barley daily were added, the difficulty would be overcome; but I am inclined to think there should be one ounce of barley, by these additions it is supposed the men could save enough cheese to take with their bread and coffee for breakfast, this even would not be considered by the most of Canadians as being over luxurious, and where the heavy work is considered, it is well known the men must be supplied with sufficient to kept up their strength and spirits, which would assist very much in preventing a craving for strong drink. (See note 20).

#### *Canteens.*

The sale of beer or spirits in camp appears to be contrary to the laws of Ontario, and as breaches of discipline are generally traceable to the over-use of strong drink, the allowing of a canteen to each corps is very objectionable. However stringent the rules, experience shows that the average canteen man can always distribute spirits under the guise of beer or pop in such a manner as to avoid detection, except perhaps by those officers who wink at the violation of rules

they profess to think unnecessary, and who are themselves in some instances interested in the sale of liquor.

Under these circumstances it would appear very desirable the Department should issue strict and explicit regulations on this point.

If canteens must be allowed, not more than one should be permitted for each camp, that being under Brigade supervision, where the sale of necessaries should be encouraged in place of the various drinks of the day, except perhaps lager beer.

#### *Uniforms.*

With few exceptions the clothing recently issued gives general satisfaction, some of the tunics are thought too short, and the bottoms of some of the trowsers are so small pieces have to be put in.

The trowsers for the artillery drivers and those for the cavalry should be provided with buttons and straps before being issued.

The forage cap is still a "burning question." Those issued not being at all suited to our climate. I am informed that in some parts of the District, the better class utterly refuse to volunteer on account of the very uncomfortable head dress they would be required to wear.

#### *Drill Sheds.*

I find there are thirty-eight drill sheds in the district; as they were of faulty construction at first, age has rendered them unsightly and many are getting out of repair. A special report on each will shortly be forwarded in accordance with your instructions. I would call special attention to the necessity of having the Militia buildings at London placed in proper repair; at present they, with the fences, present a neglected and dilapidated appearance.

The windows of the store building and armories should be provided with strong shutters, or have bars of iron put over them.

#### *Rifle Associations.*

There are thirteen in the district, all apparently in good working order. To the fostering care of these associations may doubtless be attributed the fact that this district contains some of the best shots in the Dominion, the more noted being Brevet Major Wilson and Sergeant Wilson of the 33rd Huron Battalion, 2nd Lieut. Mitchell of the 32nd "Bruce" Battalion, Lieut. Crowe and Wheeler Ogg of the Wellington Field Battery, as also a number of the 25th "Elgin" Battalion, who always made their mark.

#### *Bands.*

There are twelve good military bands in the district, connected with the respective corps as follows: 1st Provisional Brigade Field Artillery, 7th, 22nd, 24th, 25th, 26th, 27th, 28th, 29th, 30th, 32nd and 33rd Battalions. Some, of course, are much more proficient than others, but it would not be well for a non-professional to attempt a classification, without doing an injustice to any. I think all admit the highly efficient condition of that of the 7th "Fusiliers" London, which is deserving of special mention.

#### *Qualification of Officers.*

Our present system of drilling alternate years is calculated to produce but few officers capable of passing a satisfactory examination before a Board, and the non-commissioned officers have not sufficient practice to learn their work; these defects can only be remedied by inducing more to attend the Military Schools. London is the centre of one of the most prosperous and populous sections of Canada, and possesses all the requisites for the establishing of a School, and if sufficient notice were given



so that private business could be arranged, there does not appear to be any reason why a School should not be well attended. I think, however, non-commissioned officers should be admitted. (*See note 21.*)

*Garrison Artillery and Independent Companies.*

The Sarnia Battery of Garrison Artillery is the only one in the district, and does not appear prosperous in its isolated position. Captain Ellis thinks it would be better to have it changed to Infantry and attached to the 27th Battalion. As a similar change at Goderich has resulted beneficially, I would recommend a like change in Sarnia. (*See note 22.*)

There are but two Independent Infantry Companies in this district, and I would strongly urge that the one at Windsor be attached to the 24th Battalion, and the one at Leamington to the 25th Battalion. These are the only two Infantry Companies in the County of Essex, and should a County Battalion be formed at a future period, they could then be detached and form a part of such County Battalion.

BOARDS OF EXAMINERS.

Three Boards have been assembled, before whom twenty-five (25) officers presented themselves for examination, which resulted in seven first and nine second class certificates being authorized.

My thanks are due to Lieut.-Colonel the Hon. M. Aylmer, Brigade Major, and Major Starr, District Paymaster and Store-keeper, who have been assiduous in the discharge of their duties and rendered me every assistance, as also the Commanders of corps, the generality of whom have been prompt in obeying orders, and have shown a hearty desire to assist in making the force effective; this, however, cannot be accomplished without the hearty co-operation of the Company Officers, who are as a general rule zealous and painstaking so far as compatible with their private avocations.

I have the honor to be, Sir,

Your most obedient servant,

W. H. JACKSON, Lieut.-Colonel,  
Deputy Adjutant General,  
Military District No. 1.

The Adjutant General of Militia,  
Ottawa.

NOTES BY MAJOR GENERAL COMMANDING.

- (1) I had the pleasure of seeing this camp, and, with some exceptions, was pleased with what I saw.
- (2) I regret to hear this.
- (3) I was much pleased with this Battery.
- (4) This appeared in fair order.
- (5) This Battery appeared to me in fair order.
- (6) I was much pleased with this Battalion. I did not see them in marching order; they were well turned out, and drilled with intelligence and steadiness.
- (7) Can the Colonel give any reason against this suggestion?
- (8) A good looking Battalion.
- (9) This points to the necessity for permanent Military Schools for Infantry.
- (10) A weak but fair Battalion.
- (11) This Corps did not present a very good appearance.
- (12) A weak but fair looking Battalion.
- (13) When I saw this Battalion it had a very slovenly appearance. I am glad to hear that this Battalion is reported to have improved under the Senior Major; Lieut.-Col. Campbell has been reported on separately. He has passed the age for efficiency.
- (14) I noticed that this Battalion was a very creditable one. Well drilled and full of life.
- (15) I noticed Lieut.-Col. Cooper's efficiency.

- (16) I saw this Battalion at Goderich and was pleased with what I saw, but the kaapsacks were received from store in a state unfit for use.
- (17) A very nice and picturesque encampment.
- (18) A very large percentage |
- (19) I recommend this suggestion for consideration.
- (20) Considering the ample food to which the yeomen of Canada are accustomed, their rations ought, I think, not to be stinted.
- (21) Another proof of how necessary is the establishment of permanent schools.
- (22) I recommend this suggestion for serious consideration.

## MILITARY DISTRICT No. 2.

OLD FORT, TORONTO, November 21st, 1881.

SIR,—I have the honor to submit this my Annual Report of the Militia in Military District No. 2, for the information of the Major General Commanding.

The City Corps allowed to perform annual drill at local head quarters amounted to 1031 of all ranks. The number drilled being 3080 to this should be added the 13th Battalion, which is allowed to perform their annual drill for 1881-82, in April 1882. Also the Demi-Battery of Artillery, and Rifle Company, Sault St. Marie, which are performing their general drill at local head quarters during this winter; they will be inspected in the spring.

### *Governor General's Body Guard.*

This corps performed annual drill at local head quarters, going into the new garrison on the 20th day of June last. On the completion of the drill, they were inspected (during my absence on duty) by Lieut. Col. Milsom, whose report is most favourable. The Hon. the Minister of Militia and Defence having paid this corps a visit during the annual drill, expressed himself much pleased. Lieut. Col. Milsom's Report attached.

### *The Garrison Artillery.*

The St. Catherines and Toronto Garrison Batteries performed annual drill at local head quarters. (See Inspector of Artillery's Report.)

### *The 2nd Military District Engineer Company.*

This company having performed their annual drill at local head quarters were inspected by the officer detailed for that purpose, Major Walker.

I regret to have to report that in consequence of Lt. Col. Scoble having resigned his command on account of his moving to another Province, that it became necessary to secure into the District stores the arms and equipment of this corps for safe-keeping, as the other officers failed to take sufficient interest in its maintenance.

I consider in the retirement of Lt. Col. Scoble, the District loses the services of a most energetic and efficient officer.

### *2nd Battalion Queen's Own Rifles.*

This corps performed the annual drill at local head quarters. On the morning of the 12th November, assisted by Lieut. Col. Milsom, I inspected the arms, stores, the regiment and company books of this battalion, and found them in perfect order. In the afternoon of the same day I had the roll of the regiment called in my presence. After which the regiment was inspected by the Major General Commanding. (See note 1.)

### *The 10th Royal Grenadiers.*

This corps having been recently reorganized and dressed as grenadiers presents a fine appearance, the men with few exceptions being of good size. This corps is com-

posed of what may be called the bone and sinew of the city, a class of men from which many more could be drawn, and I hope soon to see this corps made up to its original strength. Lieut. Colonel Grasett and the officers deserve the greatest credit for the successful manner in which they have reorganized this regiment. The corps performed their annual drill at local head quarters. On the 12th November, aided by Lieut. Colonel Milsom, I inspected the arms of the regiment which I found perfectly clean, also the regiment and company books, which were in perfect order. The roll having been called in my presence the corps was then inspected by the Major General Commanding. To supply the place of the Engineer company I would recommend that two companies formed exclusively of mechanics be added to this corps. (*See note 2.*)

#### *Camp at Niagara.*

The undermentioned corps performed drill this year at Niagara, going into camp on the 13th June and returning home on the 24th of the same month. Total number allowed to drill in camp being 2,449.

2nd Regt. Cavalry, Toronto Field Battery, the 19th, 20th, 31st, 36th, 37th, 38th and 77th Battalions of Infantry.

For particulars see Tabular Form enclosed.

Although these corps had not been in a camp of instruction, since 1875, it was most pleasing to see how soon they settled down to camp work; all ranks seemed to vie with each other in endeavouring to do their duty to the satisfaction of all concerned, and that very wrong idea, that annual drill meant pleasure, was not entertained at this camp; when of duty the men were occupied in cleaning their arms and accoutrements, all of which before the breaking up of the camp appeared to be clean and in good order.

#### *Drill.*

As many of the men were recruits it was found necessary to devote as much time as possible to recruit drill and the rifle exercise.

The adoption of the Short Rifle Drill at this camp did much in steadying the men under arms, while at the same time it did not require so much time to learn the manual. The brigade and other drills, before the close of the camp became very steady and denoted great improvement. All drills were superintended by a Brigade staff officer. (*See note 3.*)

#### *Time adopted for guard mounting.*

For the militia who are on duty for so few days at a time, there is no doubt that *Retreat* is the most advantageous time for all duties to commence, as it avoids the necessity of more than the guards for one day being absent from parade.

#### *Guard mounting.*

After a very close inspection by a brigade staff officer who took special care in instructing the men in fitting accoutrements, guard mounting and posting sentries, they were handed over to the field officer of the day who marched them off. The improvement towards the end of the camp in this duty was most marked especially with the 37th Rifles whose guards appeared with arms and accoutrements as clean and well fitted as if they had been on duty for years.

#### *Target practice.*

The time in camp being so short I would recommend that the recruits after being instructed in aiming and position drill by the Musketry Instructor, should be allowed under his direction to fire a few rounds at short range, but that the allowance of ball per annum be required to be fixed at Company Head Quarters under the direction of company officers, the Militia Department giving a small sum to each company to be

divided into 1st, 2nd and 3rd company prizes. Also that a portion of the grant to Rifle Associations be expended in prizes open only to those who had obtained a company prize that year, in this way the rank and file may be induced to take more interest in rifle shooting. (See note 4).

#### *Blank ammunition.*

The blank ammunition issued to this camp was most carefully expended under the direction of the officers; in most cases the men were extended in a wood on the south of the camp, and were instructed in taking cover and steady aim before firing.

Expending ammunition in a show sham fight, in my opinion, has the effect of causing a loose and hurried firing, a habit which would have a very bad effect in the face of an enemy, where strict obedience of orders and steady aim is necessary to guarantee success.

#### *Enrolment.*

Three years being the present term of service in the active force, I would recommend that the men desiring to remain in the force should be required, if remaining in the corps, to sign the roll at the expiration of every three years' service, and that all vacancies in the company be required to be filled each year. (See note 5.)

#### *Music.*

The music in this camp was very good, there being one good drum and fife, and six full bands. These bands brigaded had a most beneficial effect upon the Brigade March past.

#### *Embarkation.*

Much care was taken in respect to this most important part of moving troops, teaching them to embark in the least possible time, having due regard to the safety of the men, horses, guns and stores.

The Markham Troop embarked on steamer at Niagara, in four minutes.

The Toronto Field Battery, men, horses, guns and store, in nine minutes.

The 20th Battalion, 7 companies, in seven minutes.

The 31st Battalion, 7 companies, in eight minutes.

The 36th Battalion, 8 companies, seven minutes.

#### *Supplies.*

The contractors who provided the supplies to the camp gave general satisfaction. Cost per ration per man, including 3 oz. of cheese, nearly 19½ cents.

#### *Situation of Camp.*

Niagara is the most desirable place for a camp in this district, being accessible by water and rail, and having a sufficient space for the establishment of a large camp, as well as brigade drill ground and rifle ranges, a plentiful supply of good water, a ready and kindly assistance from the Mayor, the members of the corporation and the people of the town.

#### *The Minister of Militia.*

The Honorable the Minister of Militia and Defence visited the camp on Sunday, the 19th of June, and attended the brigade church parade. On the following morning he was received with a salute from the brigade in line, he witnessed a Brigade Field Day.

In a most kind and encouraging manner, he expressed to the Force, the great satisfaction his visit to the camp and the parade which he had just seen afforded him. In the afternoon he held a levee which was attended by all the officers of the camp. His visit to the camp had a most encouraging effect upon all ranks.

I enclose herewith the target practice returns of the corps performing annual drill in camp together with the Musketry Instructor's report.

I have the honor to be, Sir,  
Your most obedient servant,

ROBERT B. DENISON, Lt. Col.,  
*D. A. G., Mil. Dist. No. 2.*

The Adjutant General, Militia,  
Ottawa.

NOTES BY MAJOR GENERAL COMMANDING.

- (1) I consider the Queen's Own a pattern corps—and too much credit cannot be given to Lt. Col. Otter commanding, and the spirit of the whole battalion.
- (2) The making of a very fine battalion. I quite concur in this credit to Lt. Col. Grasett and officers of 10th. If any increase to the Militia can be permitted, I concur in this recommendation.
- (3) I inspected this camp and I regret to have to report that the orders issued thus far, were not carried out so thoroughly as I could have wished.
- (4) I recommend this suggestion, a very desirable thing to bring about.
- (5) A very good suggestion.

TORONTO, 18th November, 1881.

SIR,—I have the honor to report that in compliance with your instructions I inspected the Governor General's Body Guard at Toronto on the 25th of June.

The corps was well mounted, marched past at a walk, and trot, sword exercise, and field movements well performed, and from the good progress made in so short a time, it was evident that all ranks had profited by the instruction of their commander.

I have the honor to be, Sir,  
Your obedient servant,

T. MILSOM, Lt. Col.;  
*Brigade Major, M. Dist. No. 2.*

The Dep. Adjutant General,  
Military Dist. No. 2., Toronto.

MILITARY DISTRICT No. 3.

DEPUTY ADJUTANT GENERAL'S OFFICE,  
KINGSTON, 29th November, 1881.

SIR,—I have the honor to forward for submission to the Major-General Commanding my annual report on the state of the Militia in Military District No. 3.

According to General Orders dated at Ottawa, 5th May, 1881, the quota allotted to this District to perform the annual drill was 1,520 men.

The undermentioned corps were detailed for annual drill in camp, viz:—

3rd Provisional Regiment of Cavalry.  
Kingston Field Battery.  
Durham “ “

16th Battalion.

45th “

46th “

47th “

The 14th and 15th Battalions being City Corps, are, according to General Orders, permitted to perform the annual drill at their own Battalion headquarters.

*Relieved from Drill.*

The following corps not being required to perform the annual drill this year, were relieved from that duty, viz:—

4th Provisional Regiment of Cavalry.

Cobourg Garrison Battery.

Port Hope “

40th Battalion.

49th “

57th “

*Corps Disbanded.*

The undermentioned corps and companies having become non-effective since the last inspection, have been removed from the Active Militia Force, viz:—

Napanee Garrison Battery.

Trenton “ “

Nos. 2 and 6 Co's.—15th Battalion.

No. 5 Co., 40th “

*14th Battalion.*

The 14th Battalion were inspected on the 29th of July by the Major-General Commanding.

The Regiment paraded in heavy marching order, and looked clean and soldier-like.

The efficiency and equipment of the corps is very good. (*See note 1.*)

*Picton Camp.*

for On the 6th September a camp of exercise was formed near the Town of Picton the period of twelve days, the following corps composing the force:—

3rd Prov. Regiment of Cavalry, Lieut.-Colonel Boulton, Commanding.

Kingston Field Battery—Captain Wilmot.

16th Battalion, 4 companies, Lieut.-Colonel Ross, Commanding.

45th do 6 companies, Lieut.-Colonel Cubitt, Commanding.

46th do 6 companies, Lieut.-Colonel Williams, Commanding.

47th do 10 companies, Lieut.-Colonel Kirkpatrick, Commanding.

*Drill.*

The drill of each Battalion was faithfully carried out under the superintendence of their respective Commanding Officer, and when considered that about  $\frac{7}{10}$ ths of the men were raw recruits, it was surprising to see the progress made day by day.

The Major General inspected the force on the 16th of September in marching order. After the inspection the General visited the horses of each corps. (*See note 2.*)

*Rations.*

The rations were of an excellent quality—not a complaint being made, which speaks very well for the contractors, the only cause of complaint being the

small allowance of cheese, viz: 2oz. per man. Would recommend to be increased to 3oz. for the future. The cost of daily ration per man being the small sum of 16½ cents. (*See note 3.*)

*Inspection of Stores.*

While in camp I made a through inspection of the arms, accoutrements and clothing of each corps, and found all clean and in good order.

*Drill and efficiency.*

The drill and efficiency of the several corps was very good. Some doing better than others. Of the Infantry, the 45th, 46th, 47th, were well handled by their respective Commanding Officers, and drilled very steadily, and were well equipped. (*See note 4.*) The 16th Battalion only mustered four (4) weak companies, and were not as well up in their work as the rest. (*See note 5.*) Two companies not appearing in camp. The reason of their absence being justly required for the information of the General Officer.

Battalion Officers seemed well up in their respective duties while on parade, many having gone through the Royal School of Gunnery. I may say the same of the non-commissioned officers, while others are just the reverse. Advantage should be taken by all unqualified officers, as well as non-commissioned officers desirous of learning their duties by attending some of the Military Schools about to open during the winter months, and qualify themselves.

As to the efficiency of the corps relieved from drill, I cannot speak, not having seen them out.

I have inspected several of the armories in the district, and found the arms and stores in fair order.

*Muster Parade.*

Each corps was mustered by Major King, District Paymaster, in my presence, and in accordance with the General Order of the 5th May, which was satisfactory.

*Good Conduct.*

The general conduct of the force while in camp, I am glad to be able to report was very good, so much so that an address (marked A and attached) was presented to me by the Mayor of Picton on the departure of the troops.

*Durham Field Battery.*

The Durham Field Battery although detailed to perform their annual drill in camp at Picton, received special permission to do the same at Port Hope—Battery Head Quarters—and were inspected by the Major General on the 17th September. Vide Inspector of Artillery Report.

*15th Battalion.*

The 15th Battalion (City Corps) have not yet been inspected.

*Camp Staff.*

It gives me no ordinary pleasure in being able to report in the most favourable manner of the support received by me, and ability displayed in the performance of their respective duties by the undermentioned officers who acted on my staff at Camp Picton, viz:

Major McGill, Brigade Major.

Major White, Assistant Brigade Major.

Major Smith, Orderly Officer.  
 Major King, District Paymaster.  
 Captain Van Ingen, Camp Quarter Master.  
 Captain Gordon, Supply Officer.  
 Captain Byrne, Muskety Instructor.

*Canteen.*

The only unpleasantness which occurred in camp, being the erection of a canteen authorized by the Minister of Militia, and the pulling down of the same by an armed party of the 16th Battalion by order of Lieut. Colonel Ross, who was in command *previous* to my arrival. This proceeding being of so serious a nature, that a court of enquiry was ordered to immediately assemble to investigate the matter by order of the Major General.

*Equipment.*

Previous to the assembly of the troops at camp, commanding officers of corps found that many of their companies required haversacks, great coat straps and water bottles. Requisitions were accordingly forwarded to the Militia Department—and many of the deficiencies supplied; there still lacks a supply of water bottles.

*Camp site.*

The great disadvantage of the Picton Camp ground being the distance from the water. The watering place for the horses being about  $1\frac{1}{2}$  miles from camp.

I have the honor to be, Sir,  
 Your most obedient Servant,

H. V. VILLIERS, Lieut. Colonel,  
*Deputy Adjutant-General.*

The Adjutant-General,  
 Ottawa.

NOTES BY MAJOR GENERAL COMMANDING.

- (1) I was much pleased with the manner in which this corps turned out—and drilled—and I had previously seen how thoroughly well the arms, equipment and clothing were cared for in the drill shed and armoury.
- (2) It afforded me satisfaction to see with what hearty good will all ranks seemed to do their best.
- (3) Recommended for favourable consideration.
- (4) I noticed that these were good Battalions.
- (5) I was sorry to see so weak a Battalion.

*Copy.*

To Colonel Villiers, commandant of the Military Brigade now in camp at Picton. To the colonels commanding their respective battalions and the other officers belonging thereto.

GENTLEMEN,—We have to thank the parties who have invited you here—we thank you for the life you have imparted to our quiet town—we thank you for the parade through our streets—giving our townspeople who were unable to attend the drills and reviews an opportunity to see the efficiency of a branch of the military force of our County; and further we have to thank you for the orderly conduct of the men under your control, and the efforts you put forth to ensure it.



Gentlemen, please tender the thanks of the townspeople of Pictou, to the rank and file of the encampment, for their civility, and gentlemanly conduct, and general good behaviour; and we specially tender our thanks to the bands of the different battalions belonging to your brigade for the voluntary treats of such fine music as they have from time to time given us, assuring them their music will echo through our town when they are far away in their respective homes; and allow me here to congratulate you for the efficiency shown in the men under your instruction in so short a period.

In conclusion, I will here say in behalf of our townsmen: here are our hands in parting with our best wishes for your safe return to your homes and bosom of your families. In behalf of the town of Pictou.

(Signed) STEWART WILSON, jr.,  
Mayor.

Pictou, September 16th, 1881.

To the Mayor and inhabitants of the Town of Pictou.  
On behalf of the Staff, officers, non-commissioned officers and men of the Brigade under my command.

I beg to thank you for your exceedingly kind, and courteous address.

I am much gratified to learn that the presence of such a large body of men has not in any way disturbed the peace and comfort of your town, and also that the men have conducted themselves in such an orderly manner, and in this respect your address will form a valuable adjunct to my report to the Major General Commanding the Militia in Canada.

And in conclusion, I beg to tender on behalf of the Brigade my sincere thanks for the good feelings shown to us by the town of Pictou.

(Signed) H. V. VILLIERS, Lt. Colonel,  
Commanding camp at Pictou.

#### MILITARY DISTRICT No. 4.

##### HEAD QUARTERS,

OTTAWA, 21st November, 1881.

SIR,—In compliance with the instructions contained in General Orders (9) of the 5th May last, I have the honor to submit this my report on the state of the Militia of the District under my command, for the military year 1881-82.

The strength of the force as organized, with three companies, 43rd Battalion, from No. 5 District attached, is 2,335.

The authorized quota of Active Militia for this District is 3,064.

The strength authorized to perform the drill for 1881-82, including city corps, and attached corps, as above, is 1505. 1,472 officers, non-commissioned officers and men of the following corps have completed the annual drill.

The Princess Louise Dragoon Guards have yet to perform the annual drill, and estimating the strength of this corps at 35, the quota authorised to drill will thus be completed.

	Establishment.		No. performed drill.		
	Officers.	N. C. O. and men.	Officers.	N. C. O. and men.	Horses.
Princess Louise Dragoon Guards, Captain J. Stewart, (1 troop) .....	3	35	Drill not completed.		
Prescott Troop Cavalry, Captain Raney....	3	35	3	32	35
Ottawa Field Battery Artillery, Captain J. Stewart .....	6	75	5	69	29
Gananoque Field Battery Artillery, Brevet Major Mackenzie. ....	6	75	5	66	28
Prescott Battery Garrison Artillery, Captain Coughlin.....	3	43	Relieved from drill.		
1st Battalion Governor General's Foot Guards, Lt.-Col. Ross, (6 companies)...	26	258	20	240	4
18th "Prescott" Battalion of Infantry, Lt.-Col. Butterfield, (6 companies).....	26	258	Relieved from drill.		
41st "Brockville" Battalion of Rifles, Lt.-Col. Cole, (6 companies) .....	26	258	20	212	4
42nd "Brockville" Battalion of Infantry, Lt.-Col. Buell, (6 companies)... ..	26	258	26	212	3
43rd "Ottawa and Carleton" Battalion of Rifles, Lt.-Col. White, (6 companies). ..	26	258	21	219	4
56th Grenville Battalion, "Lisgar Rifles," Lt.-Col. Jessup, (7 companies).....	29	301	Relieved from drill.		
59th "Stormont and Glengarry" Battalion of Infantry, Lt.-Col. Bergin, D., (7 companies) .....	29	301	25	291	4
Brigade Staff.....	...	....	8	8	8
Totals. ....	209	2,155	123	1,349	119
		209		123	
		2,364		1,472	

*General remarks.*

This my first annual report on the state of the militia, District No. 4, Province of Ontario, must necessarily be brief, having but recently been transferred from the command of District No. 8, Province of New Brunswick.

From my experience, limited though it be, in District No. 4, I conceive that my new command is of no less importance than that previously held by me. The corps composing the force of this district represent in fair proportions the three arms of the service and are drawn from a country whose history—both ancient and modern—occupies a prominent position in that of Canada; nor is the country geographically—or strategically without great importance.

There are 112 miles of frontier extending from River Beaudette in the east to Gananoque in the west, while the Head Quarters of the district is at the capital of the Dominion. The following important Regimental Divisions are embraced within the limits of the command, viz: Brockville, Carleton, Cornwall, Dundas, Glengarry, Grenville, Lanark, Leeds, Ottawa (City), Prescott, Renfrew, Russell, Stormont. To protect this frontier, to serve as a nucleus of a force easily concentrated at the capital, or at any point along the frontier, the corps of the district appear to be stationed with advantage from a tactical point of view.

On the flanks of the frontier line, at Cornwall, in the east, and Gananoque in the west, are the 59th Battalion, Lt. Col. Bergin, and part of 41st Battalion (Rifles), Lt. Col. Cole, respectively, while the 56th Battalion, Lt. Col. Jessup, at Prescott, and the 42nd Battalion, Lt. Col. Buell, and the remainder 41st Battalion, at Brockville, occupy the centre of this line, and the Prescott Troop of cavalry, Captain Raney, the

**G**ananoque Field Battery of Artillery, Brevet Major McKenzie, the Prescott Battery of Garrison Artillery, Captain Coughlin, complete the three arms of this line.

In the immediate neighbourhood of the Capital, there is also a brigade, viz. : **he** Princess Louise Dragoon Guards, Captain J. Stewart ; The Ottawa Field Battery of Artillery, Captain J. Stewart ; 1st Battalion, Governor-General's Foot Guards, Lieut.-Colonel Ross ; 43rd Battalion (Rifles), Lieut.-Colonel White ;—3 companies in Ontario, 3 companies in Quebec (County of Ottawa),—while the 18th Battalion, Lieut.-Colonel Butterfield, occupies an important position on the banks of the Ottawa River with head quarters at L'Original.

To maintain efficiency in the fine corps composing this force, to take advantage of the favorable circumstances under which they have been organized, the efforts **not** only of the Staff but of every officer and man should be fully exercised.

I now propose to advert to these corps in detail.

#### *Ottawa Brigade Camp.*

In accordance with General Orders (9) of the 5th May last, the following corps assembled in camp at " Mitchell's Farm " near Ottawa, on the 6th September, for the performance of annual drill under my command with the undernamed staff officers.

Lieut.-Colonel Bacon, Brigade Major, Bt.-Major Weatherly Asst. Brigade Major ; Lieut.-Colonel Butterfield, Camp Quarter Master ; Lieut.-Colonel Macdonald, Supply officer ; Major Macpherson, Musketry Instructor ; Surgeon Merrick, Principal Medical Officer ; Captain Toller, Orderly Officer.

#### *Cavalry.*

Prescott Troop, Captain Raney.

#### *Artillery.*

Ottawa Field Battery, Captain Stewart.  
Gananoque Field Battery, Major Mackenzie.

#### *Infantry.*

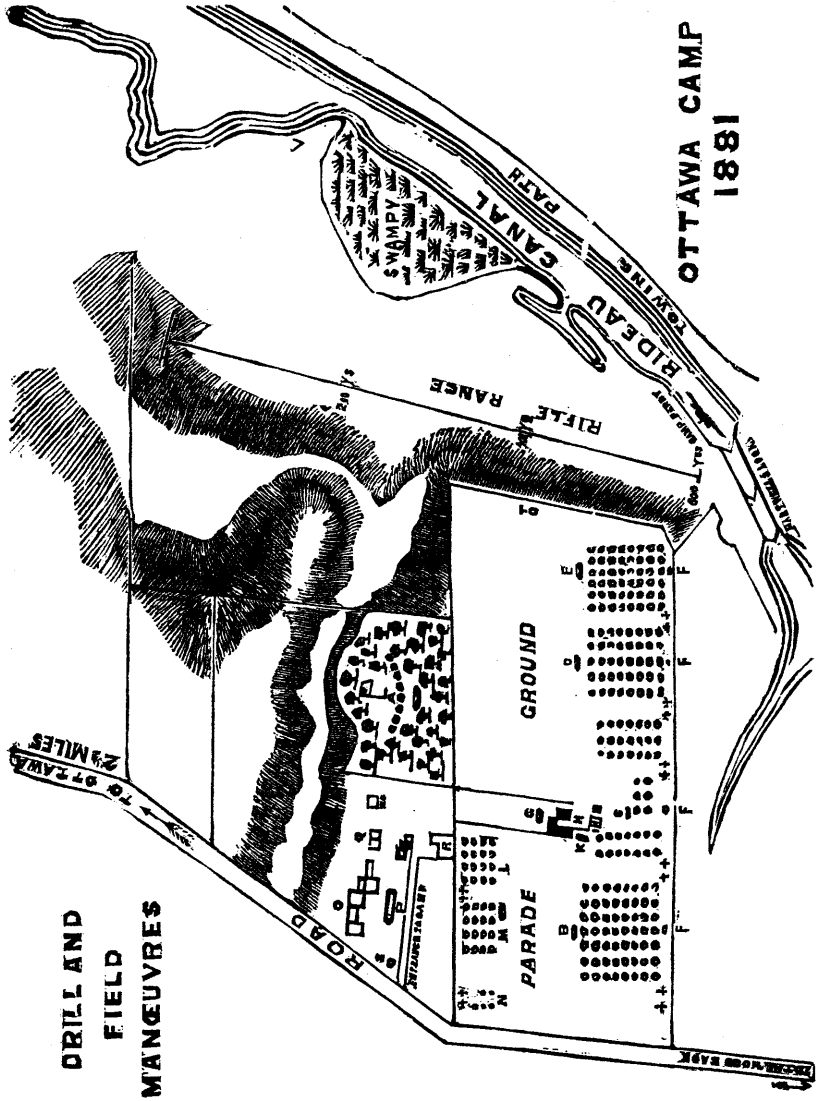
41st Battalion, Brockville Rifles, Lt. Col. Cole.  
42nd Battalion, Brockville Infantry, Lt. Col. Buell.  
43rd Battalion, Ottawa and Carleton Rifles, Lt. Col. White.  
59th Battalion, Stormont and Glengarry Infantry, Lt. Col. Bergin.

Owing to the great distance of the place of assembly of corps in camp from the local head quarters of corps, in some instances, notably those at Cornwall and Gananoque respectively, these corps were late in arriving in camp on the date named, having had a tedious railway journey. All corps, however, marched into camp, in almost complete numerical strength in a soldierlike manner, and proceeded to carry out my instructions as to work to be done in the order indicated :

- (1) Tents neatly pitched according to order.
- (2) Cooking places constructed.
- (3) Latrines dug.
- (4) Racks for arms made.

I must here state that a plan of the grounds, shewing where each tent should be placed, carefully prepared by Lt. Colonel Bacon, B.M., placed at the disposal of every corps, greatly facilitated this work.

Quarter-masters having been previously advised to provide a meal with hot tea for their respective corps on arrival in camp (a duty which cannot be too carefully attended to in every instance) the force quickly settled down. On the following morning and on each succeeding morning, I witnessed the issue of rations and found the various duties connected with that important department being satisfactorily performed, reflecting credit on the efficient supply officer, Lt. Colonel Macdonald.



OTTAWA CAMP  
1881

DRILL AND  
FIELD  
MANŒUVRES

2 1/2 MILES

The camp cooking stove, invented by Lt. Colonel Cole, was used both by 41st and 42nd Battalions, and worked satisfactorily in wet weather as well as in dry, and a saving of fuel was effected in its use.

It was long since an Infantry School of instruction had been opened in this district or in this part of Canada, and knowing that corps have of late had but few opportunities afforded them of performing annual drill in brigade camps of instruction, it was with some misgivings that I attended the first early morning parade expecting to find but few officers qualified to impart instruction. I was agreeably surprised, however, to find that, without exception, every company had at least one competent instructor on its strength, and there are but few instances in which the Captain is not the best qualified officer in the company. Where such is the case all goes well with the company. And where there are many such officers in a battalion all goes well with the battalion.

It must be stated, besides, that when an interval of a year has elapsed without the performance of drill in the case of Cavalry and Infantry Corps in general, according to existing circumstances, and when many recruits necessarily join the ranks during that interval to supply vacancies, it requires earnest efforts, and strict attention on the part of every officer, N. C. officer and man to ensure even a fair degree of efficiency.

My words on this subject in my report of last year are equally applicable this year. "From the beginning to the end of the short period of training in a camp such as this, where all are eager to attain efficiency, and where corps are ever vying with each other in securing the desired result, it becomes the frequent duty of Officers in command to point out defects, and as frequent a pleasure to express approval on defects being rectified."

I cheerfully admit there is this year marked improvement in the system of performing the annual drill in camp, (and in consequence, it is assumed, improvement in the efficiency of the force) as compared with that of 1880-1881.

The number of days in camp has been extended from six to twelve. And the regulations and orders for corps on active service have been applied to those assembled in camp.

More time has thus been afforded the force for attention to the different details of instruction from squad drill to field manoeuvres, and there was the obvious advantage of conducting the annual technical training of the force as if it were called out for active service in the field.

It may be added, as an opinion that becomes strengthened as time goes on, that the "Regulations and Orders, 1879," contain a complete code of instructions for the force on any occasion, under varied circumstances.

The site of the Ottawa Camp was all that could be desired, as regards the grounds being admirably adapted for drill and field manoeuvres, and as to picturesqueness.

There was difference of opinion amongst the medical officers on the subject of the *quality* of water in the camp well. I had no doubt as to its *quantity*, as shown in my letter of the 27th September last. An abundant supply of pure water, however, from Ottawa Water Works, was speedily obtained on receipt of the opinion of the medical officers above referred to.

The health of the troops was excellent. The neatness and general arrangement of the camp were carefully attended to by the efficient Camp Quartermaster (Lieut.-Colonel Butterfield), while I found the services of the principal medical officer, Surgeon Merrick, most valuable.

The orders of the Major-General in command on the following points were carried out alike cheerfully and readily, viz.: as to discipline, manner of performing annual drill, equipment, system for laying out the camp, cleanliness, &c.

There was a daily parade in marching order, if not a general parade of the whole force (as an exception to the rule); there invariably was a general parade of all guards and picquets in marching order, for inspection by the Brigade Major; the cleanest soldiers being daily fallen out for light work, to act as orderlies. And in cases in which neither knapsacks nor water bottles had been issued (there were many

such cases) corps paraded *uniformly* dressed, and *uniformly* equipped, with haversacks and great coats with straps on.

Improvement in the appearance of the force in such marching order as was possible became daily apparent. In the same manner that squad and company drill lead up to battalion drill, so the manual and firing exercises led up to that which is of more importance, viz.: position and aiming drill, preparatory to target practice.

Too great importance cannot, in my opinion, be attached to this part of the Major General's Orders.

I was fortunate in securing the services of an officer as Musketry Instructor—Major Macpherson—both willing and competent to carry out these orders, and my own Musketry Regulations based thereon. And before any corps was permitted to commence target practice, a short course of position and aiming drill was carried out by the Musketry Instructor. I observed two distinct results from this careful carrying out of Musketry Regulations :

(1) A good "figure of merit" (considering the number of recruits in the ranks) was secured in the different corps.

(2) On the completion of target practice, whenever the force was extended for attack during field manœuvres, the firing was *steady*, without waste of ammunition.

We were enabled before the breaking up of camp, to distribute a total sum of one hundred and thirty-five dollars (\$135) in prizes for marksmanship. Abstract of Target Practice Returns is hereto appended.

On two occasions, the Major General's Orders were carried out, as to marching the force out a short distance from camp, taking up positions for attack or defence, *en route*, posting piquets, &c., practising advance and rear guards, and other simple and u-eful manœuvres.

On Sunday, the 11th September, the troops attended Divine Service on the camp grounds, when the Rev. J. J. Bogert, M. A., Rector of St. Albans, kindly officiated.

On the 13th, the encampment was visited by the Honorable the Minister of Militia and Defence, and on the same day, the force was formed in line for his inspection.

After the march past, some Brigade drill was performed in a satisfactory manner, considering the then early period of the training, and received the commendation of the Minister, who also expressed his satisfaction with the good conduct of the force and with the general arrangement of the camp.

On the 14th the brigade was in like manner inspected by the Major General in command. It was drawn up, to receive the Major General, in line of quarter columns.

After marching past in quarter column in quick time, the artillery and cavalry having, besides, trotted past, the line of quarter columns changed front to the left, to meet a supposed enemy approaching the camp from the west. The 41st Battalion was extended for attack, the cavalry reconnoitring and screening our position. The 42nd Battalion in support, the rest of the infantry in reserve, the artillery under Major McKenzie, taking up such positions from time to time as appeared most advantageous for opening fire. After an advance in this order, and on its being ascertained that the enemy had taken possession of some cover on the right flank, a corresponding flank movement in that direction was made by our force.

The enemy having retired, abandoning the idea of further attack, the brigade withdrew from its position, and formed line of quarter columns on the original ground.

The Major General expressed his satisfaction with the conduct of the troops, and with the progress being made, so far as circumstances would permit, at the same time pointing out some defects requiring attention, as regards want of uniformity of dress, amongst officers, and as to the equipment of the force generally. The Adjutant General, more than once visited the camp during the period of the training. On the 15th September, the last day of the training, full advantage having been taken of the period at our disposal for drill and practice.

I need only state that all officers and men appeared to take the deepest interest in the field manoeuvres. Sir S. L. Tilley, K.C.M.G., Minister of Finance, and Sir A. Campbell, K.C.M.G. Minister of Justice, were present on this occasion, and there were many spectators, Major, now Lieut. Colonel McLennan, handled the small force under his command in a creditable manner, being ably assisted by Captain Stewart, Ottawa Field Battery Artillery, while the Princess Louise Dragoon Guards, who had volunteered their services on the occasion, were most useful.

On the opposing side—for the defence—Major McKenzie displayed much intelligence in the position taken up by him for the field artillery. Captain Raney's troop of cavalry, armed with carbines (rifles), did good service, notably in seizing a position on the left flank, and holding it until reinforced by infantry. I am happy to add there was marked improvement in the part of the fighting-line, supports and main body generally. If special mention be made of any corps as a result of this annual training and after some voluntary drill at local head quarters (while both the 41st and 42nd Battalions ever vie with each other in efficiency, and both are very efficient) the 42nd Battalion should be named for steady progress in drill, chiefly owing to the presence in the corps of well trained officers. The advantage consequent upon the formation of the 43rd Battalion (rifles.) Lt. Colonel White—five of whose companies have heretofore been isolated companies—cannot be over-estimated. This corps has recently received commendation from the Major General in command for the care taken of camp equipment, and other Government property in its charge in camp. In the appointment of Lt. Colonel White to command, and of Major Walsh as Senior Major the admirable regimental system of the G-G. Foot Guards has been extended to this corps. Of the 59th Battalion. Lt. Colonel Bergin, the numerically strongest corps in camp—I need only say that it is a fine specimen of an active Militia battalion, with a good class of both officers and men, and, like many corps, it only requires annual drill in camp, to ensure its efficiency being maintained. I was glad to observe at this camp that one of the graduates Royal Military College (Lieutenant Cochrane) was employed in the important position of Adjutant 42nd Battalion, the duties of which post he performed with credit to himself and his college, and with advantage to the corps.

The conduct of the men composing the Brigade, during their stay in camp, was *most exemplary*, not a single case of drunkenness, or indeed of any crime, was reported.

The Brigade orders not allowing any spirituous liquors to be sold in the canteen were strictly enforced, nor could any such liquor be purchased in the vicinity of the camp, thanks to the prompt action to prevent it taken by the Camp Quartermaster, in closing a tavern illegally opened near the camp. The Branch of the Y. M. C. Association established in camp, in the praiseworthy spirit that invariably characterises that association and conducted with unceasing labour by its agents, proved a great boon both to officers and men, and it enabled them to spend their leisure hours with pleasure and profit.

The Camp Post Office opened by the P. O. Department was also used with advantage to the force—over 900 letters, written in the Y. M. C. A. room were posted in this office. The different corps returned to their respective local head quarters in the same order in which they proceeded to camp, and although an instance of misbehaviour of men returning by the C. P. Railway, consequent upon delay at the point of embarkation, was reported in the public press, I am of opinion, after careful investigation (papers submitted to the Major General) that this report was much exaggerated. I must add that in my District Orders for the force, I called attention to the necessity for the enforcement of strict discipline upon the line of march. "as there are no occasions on which the attention and vigilance of every officer in maintaining order and regularity are more especially requisite."

In conclusion I may state that I considered it due to the staff—past and present; to officers in command, and to the force generally, to make the reference to them contained in Brigade orders of the 16th September, which orders I submit for the information of the Major General in command, and of the Honorable the Minister of Militia and Defence.

*1st Battalion.—Governor General's Foot Guards—Lieut.-Colonel Ross.*

Accompanied by the Brigade Major, I inspected this fine battalion on Cartier Square, Ottawa, on the 1st July.

After the usual march past, and manual and firing, under the Senior Major (Bt Lieut.-Colonel White), the corps was put through a variety of movements in Battalion drill by Lieut.-Colonel Ross and Major Macpherson respectively, all of which were performed in a highly creditable manner; the distance and direction in column being carefully observed; the wheeling in quarter column and by companies, and the advancing and retiring in line being, in particular, very good.

In extended order the battalion did not appear to so great advantage, owing to the opportunities for instruction in this important branch being few. Route marching, with advance and rear guards, was afterwards carried out.

I have more than once seen this battalion on parade, and I have observed with pleasure the efficient Guards of Honor it has furnished for His Excellency the Governor General, whenever required.

Lieut.-Colonel Ross is fortunate in having as officers in the corps gentlemen whose hearty co-operation, in all that tends to secure efficiency, is most valuable. The N. C. Officers appear to know their duty and to do it. The men are of a good class. All seem aware of the necessity for much additional or voluntary drill in order that the corps maintain the important position it should always hold as a representative battalion of the Active Militia of Canada, and as a model to other corps.

The advantages of the corps are many and great, as the only corps of the Governor General's Foot Guards, stationed at the capital of the Dominion, and with a spacious and admirable Drill Hall, with armouries, at its disposal, and having an excellent Regimental Band. Indeed the Band of the Regiment deserves special mention for its general efficiency.

*Aylwin Infantry Company (now No. 6 Company, 43rd Battalion Rifles.)*  
Captain Chamberlin.

I proceeded to Aylwin on the 9th of July and inspected this company. Strength on that date: 3 officers, and 32 non-commissioned officers and men.

The Captain and his Lieutenants (father and sons) have, some years ago, obtained certificates of fitness; but it was apparent that they require more frequent opportunity than they have lately had of drilling the company in order that they may retain the knowledge of drill and discipline acquired.

The company, however, at my inspection drilled fairly under these officers in the manual and firing exercises, company drill and in extended order. The arms and accoutrements were in serviceable condition, except that one rifle had been accidentally injured as already reported.

Serge jackets, trowsers and caps were in good order. An issue of greatcoats and straps and haversacks, is much required. I am, I may add, the more convinced from what I saw of this company and from the information received from the Captain, as to the desirableness, if not necessity, of acting upon the recommendation contained in my report of the 11th June last, with regard to forming this company and others referred to, in a battalion, as speedily as possible, to be attached to District No. 4 with Head Quarters at Ottawa, and as many companies thereof as possible ordered to assemble in the camp of this district in September next."

P.S.—The above recommendation met with approval, and the battalion, formed on 5th August, assembled in camp on 6th September.

## COLLEGE OF OTTAWA DRILL COMPANY.

The President of the College states, in answer to enquiries respecting this company, "that he is happy the company still exists on the same regular footing as



heretofore, and will be in readiness for inspection by the Deputy Adjutant-General in January or any day that may be appointed. The season for frequent drill has now set in. Hitherto the company has had little of it, as it is yet early in the scholastic year, and as it takes some time to fill up the many vacancies occurring every year by the departure of cadets who have finished their studies."

OTTAWA, 28th November, 1881.

#### COMPETITION IN EFFICIENCY.

His Excellency the Governor General continues to take the deepest interest in the Active Militia of Canada ("the only force," in his own words, "for the protection of life and property in Canada"), having seen the force in every Military District, from the Rocky Mountains to the Atlantic seaboard, and having acquired personal knowledge of the country, in its minutest details, from which the force is drawn. Not only has fresh impulse been given to the efforts of those who have for many years supported the Dominion Rifle Association, resulting in the Canadian Wimbledon team, for 1881, again winning the Kolapore cups; but on the first occasion (this year) of a Canadian Artillery Team taking part in the Shoeburyness competition, the prize offered by His Excellency for shifting heavy ordnance has been won by the Canadian team.

In the attainment of skill in the use of the weapon with which armed, the three branches of the service have received much valuable encouragement, and I may add that in the "Military Sports and Exercises" which took place at Ottawa, on the Rideau Hall Grounds, 30th April last, for competition for prizes, most thoughtfully offered by His Excellency, another step has been taken towards the attainment of physical fitness as the foundation of all efficiency.

The following are the team 1st prize winners:—

Bayonet Exercise—No. 1 Co., G. G. Foot Guards.

Dismounting Ordnance—No. 1 Squad, Ottawa Field Battery.

Sword Exercise—No competition.

Tent Race—"Ottawa Rifles", No. 1 Co., 43rd Battalion.

Tug of War—Princess Louise Dragoon Guards.

#### EFFICIENT RIFLE ASSOCIATIONS.

Returns of the following Rifle Associations have been duly submitted. These returns speak for themselves as to the work done by each association.

Brockville.

Metropolitan (Ottawa).

Guards.

18th Battalion (Co. of Prescott.)

Prescott.

Pelth.

Gananoque.

Ramsay (Almonte).

#### PUBLIC DRILL SHEDS WITH ARMOURIES.

There are public Drill Sheds with armouries at the following places. Dimensions, and corps by which used, shewn in return submitted. Corps not shewn in this return have private armouries for the safe keeping of Government property in charge. There is, I learn, room for improvement, as a rule, in the general arrangement of these *private armouries*. I hope, however, that commanding officers will see that General Orders, and instructions received through the Brigade Major from time to time on this important subject, are carried out both in letter and spirit.

Ottawa.

Hawkesbury,

Wakefield,

Prescott,

Vankleek Hill,  
Gananoque,  
Merrickville,  
Carleton Place,  
Perth,  
Lansdown,  
Kinburn,  
Vernon,

Burritt's Rapids,  
Metcalf,  
Cornwall,  
Pakenham,  
Milloors corners,  
North Gore,  
Manotic.

} No corps at  
these places.

#### RECOMMENDATIONS.

In adverting to the recommendations submitted in my Report for 1880, I am happy to state that two of the most important of those recommendations have since been acted upon, the former in part, viz :

(1) "If the whole quota of Active Militia for the Dominion *cannot* be drilled and paid annually, to reduce (gradually) the strength by *not less than one third*, and drill and pay the remaining quota for a longer period than has heretofore been authorized, on a *settled principle*, in a systematic manner."

To the above may be added that, owing to the fact that in the few days at our disposal, with probably many recruits in the ranks, even with strenuous efforts on the part of all concerned, corps have barely time to attain a fair degree of proficiency in the numerous subjects which now form part of the soldier's training. It is most essential therefore, that *one year* should not be allowed to elapse without training the *whole authorised quota* of the Active Militia, such drill to be carried out, as far as possible in Tactical Brigade Camps.

(2) "To authorize the opening of Infantry Schools of Instruction annually during the winter months, on the basis of the Infantry Schools under District Staff, for officers and non-commissioned officers of the Active Militia."

I may add that I am aware that the carrying out of the recommendation previously submitted, as to the forming of Permanent Infantry Schools of instruction on the basis of the Schools of Gunnery—working so successfully at Kingston and Quebec—would be more satisfactory than the continuance of the system of the annual Infantry Schools as above shewn. However, pending the establishment of Permanent Schools I am of opinion that the Infantry Schools now authorized are calculated to produce good results.

The relative value of the different arms of the service, Cavalry, Artillery Engineers and Infantry, under ever varying circumstances, continues to be a debatable subject, the Infantry, unquestionably, remains the "Fighting Line," and, as such, no efforts should be spared for its better organization, for the better instruction of its officers and non-commissioned officers.

(3) I respectfully direct attention to the following recommendations not yet acted upon, submitted in my report for 1880, together with the arguments in their favor upon which based;—

(a) To encourage extra or voluntary drills, and grant distinguishing badges to men performing the same;

(b) To form an unattached list for such qualified officers, late of active and reserve Militia, as owing to non residence within the limits of the locality, from whence the men of their corps are drawn, or other causes, have been precluded from remaining on the strength of their respective corps;

(c) That staff and other officers of the force be encouraged to obtain information and transmit it to Head Quarters from time to time, for use in the intelligence department, with respect to the military resources, &c., of their districts under Regulations and Orders 1879

I consider this a most important recommendation. I have submitted a special report on this subject to the Major General which I trust may yet receive serious consideration.

(d) That increased importance be attached to the target practice of troops,

batteries and companies by giving prizes for marksmanship in the annual course of target practice.

(4) Referring to the recommendations of the Major General in command as to "Dress and Accoutrements" contained in report for 1880, I beg respectfully to suggest that a supply of the different articles of officers dress and equipment be procured by the Militia Department and kept in store at Head Quarters, to be available, by purchase at cost price, for officers of the force. This system was adopted some years ago in New Brunswick, whilst the force of that province was under my command, and was found to work satisfactorily. This, I consider, would be a great boon. Officers would thus be enabled, without inconvenience, and without delay to purchase uniform, and would ensure the carrying out of par. 178 of Regulations and Orders 1879, as to officers providing themselves on appointment with *suitable uniform*, viz. undress uniform of their rank during the performance of the annual drill and on actual service, full dress when assuming prominent positions at military reviews and upon all occasions of state or ceremony.

(5) That as in Her Majesty's Regular Army, the Regimental rank of Major be authorized for officers holding the important commands of Field Batteries of artillery. The rank of Captain for the next senior officer in each Battery \*

I cannot conclude this Report without expressing my thanks to the Brigade Major—Lt. Colonel Bacon—for his cordial support and able assistance.

I have no hesitation in stating that, owing to his peculiar knowledge of men and things, together with both civil and military training, I consider his services on the Staff are most valuable.

I have the honor to be, Sir,  
Your most obedient servant,

GEO. J. MAUNSELL, Lt. Colonel,  
*Deputy Adjutant General, Military District No. 4.*

The Adjutant General of Militia,  
Ottawa.

NOTE BY MAJOR GENERAL COMMANDING.

\* I recommend this suggestion for favorable consideration.

MILITARY DISTRICT No. 5.

DEPUTY ADJUTANT GENERAL'S OFFICE,  
MONTREAL, Dec. 2nd, 1881.

SIR,—1. In compliance with your orders I have the honor to forward my report on the state of the Militia in Military District No. 5, for the information of the Major General commanding.

2. The undermentioned corps were detailed for annual drill, 1881-82, viz:—

6th Provisional Regiment of Cavalry; Montreal Field Battery; Shefford Field Battery; Richmond Field Battery; Montreal Brigade Garrison Artillery; St. Johns, P. Q., Garrison Battery; 1st Prince of Wales Rifles; 3rd Victoria Rifles; 5th Batt. R. S. Fusiliers; 6th Battalion Fusiliers; 11th Battalion; 50th Battalion; 51st Battalion; 52nd Battalion; 60th Battalion; 79th Battalion; 3 Independent companies, Montreal Engineers.

3. The undermentioned corps were relieved from drill for this year, viz:—

5th Provisional Regiment Cavalry; 21st Battalion; 53rd Battalion; 54th Battalion; 58th Battalion.

4. The undermentioned corps were permitted to perform drill at their own headquarters, selecting their own time, viz :

The Montreal Field Battery in camp; the Richmond Field Battery in camp; Montreal Brigade Garrison Artillery; the St. Johns Garrison Battery; Montreal Engineers; 1st Prince of Wales Rifles; 3rd Victoria Rifles in camp, at St. Helen's Island; 5th Battalion R. S. Fusiliers; 6th Battalion Fusiliers.

5. The remaining corps detailed for drill assembled in brigade camp at St. Johns, P. Q., for twelve days.

6. The Independent Companies at Eardly, Wakefield and Aylwin performed drill under the orders of Lieut.-Colonel Maunsell, Deputy Adjutant General Commanding District No. 4, having been transferred to that District.

7. All the above corps, with the exception of the Montreal Brigade Garrison Artillery, have performed drill and been inspected and paid, with the exception of the Montreal Field Battery and the 5th Fusiliers, who have not yet sent in their acquittance rolls.

8. The Montreal Brigade Garrison Artillery have obtained permission to postpone their inspection for the present, they will probably be ready for inspection early in 1882.

9. The Montreal and Richmond Field Batteries obtained permission to drill in camp at their own headquarters and were inspected by the Inspector of Artillery who will report on the state of their Batteries, also the St. John's Garrison Battery.

10. The Montreal Engineers were inspected by Major Walker, R.E., who expressed himself much pleased at the progress made by the corps in both engineering works and drill, complimenting Major Kennedy on their state of efficiency.

I think more inducements should be held out to mechanics to join this corps, such as an increased rate of pay. Major Kennedy finds it difficult to get good men to join on the present scale, as they cannot afford to lose their good wages for the time required for military exercises.

11. The 1st Prince of Wales Rifles obtained permission to commence drill early in May at their own headquarters, and were inspected by me. The Regiment paraded for inspection on the Champ de Mars under somewhat unfavorable circumstances, a drenching shower falling just as it formed up.

Battalion movements, manual and firing exercises well performed. Extended movements not much practised. Physique good. Arms, equipment and clothing in good order. Officers and N.-C. officers appeared to be well up in their work—55 recruits in the ranks. Lieut.-Colonel Bond in command.

12. The 3rd Victoria Rifles went into camp at St. Helen's Island for eight days, and were inspected by Brigade Major Lieut.-Colonel Worsley in my absence. I beg to append his report. It is a matter for consideration whether the formation of a camp on the Island for a City corps is the best mode of performing drill. The majority of the men cannot leave their occupations before 6 o'clock P.M. They have then to go home for their uniform, &c., darkness setting in by the time they reach their camp and get to work at drill. The morning parades also must be unavoidably hurried on to enable the men to get their breakfasts and to return to their work in the City, giving them but little time for instruction.

13. The 5th Fusiliers paraded for inspection in marching order on the Champ de Mars, on the 19th November. No parade state sent in—has been repeatedly called for. With but few exceptions, the men were properly dressed and greatcoats fairly folded. Arms and accoutrements clean. Battalion movements, manual and firing exercises very fair. Extended movements not practised. Regiment paraded weak in officers. Major Geddes in command. Physique good. Recruits, return not yet rendered.

14. The 6th Fusiliers paraded on the Champ de Mars for my inspection on the 6th November. Arms, accoutrements and clothing very clean and greatcoats very well folded, haversacks complete, but no water bottles. Battalion movements, manual firing and bayonet exercises, very well performed, especially the latter. Extended movements not practiced. Officers and non-commissioned officers well up in their

drill. Lieut.-Colonel Gardner in command. Physique good. Recruits, no return. I consider this battalion the best drilled that I have inspected this year. (*See also note 1.*)

15. The rifles in possession of City corps in my District have been examined and repaired by the armourer during the year, and are now in serviceable order. The knapsacks in possession are of an obsolete pattern, and some of them quite unserviceable; also the water bottles. (*See note 2.*)

16. The remainder of the force detailed for drill assembled in Brigade Camp at St. Johns, P.Q., on the 21st June.

17. The camp was pitched on the Government property south of the Barracks on the banks of the river Richelieu, the ground being sufficiently large for camping about 2,500 men. The parade ground, a field west of the camping ground, was provided by the Corporation of St. Johns free of cost, and was rather confined for brigade movements in extended order. The rifle range was also provided by the Corporation who erected ten butts and platforms at the several ranges at a considerable cost, making the range up to 500 yards an excellent one in every respect.

18. The rations (meat and groceries) were of excellent quality, but the bread ration was not as good, causing several complaints the first two days. The ration cost  $20\frac{1}{2}$  cents.

19. The conduct of the men throughout was excellent; no crime whatever, and I never served with a more orderly body of men. (*See note 3.*)

20. The health of the men was good, average daily sick report 18, and no very serious cases. One man was injured from the kick of a horse, and one or two had to be sent to their homes.

21. The supply of medicine (only one chest issued) was totally inadequate to the wants of the camp, and the principal medical officer had to purchase the necessary medicines at the drug store in town, the bill amounting to \$13.90.—(*See note 14.*)

22. The recruits numbered six hundred and one, as follows: 6th Cavalry, 38. Shefford Field Battery, 6. 11th Battalion, 80. 50th Battalion, 86. 51st Battalion, 113. 52nd Battalion, 95. 60th Battalion, 95. 60th Battalion, 104. 79th Battalion, 79.

23. I append copy of orders with detail of duties and parades issued to commanding officers of corps in camp. These orders were strictly carried out in every particular.

24. The several corps were mustered by the District Paymaster in my presence. The rolls carefully checked over and found correct.

25. The majority of the rifles require repairs, and should be sent into the armourer for examination and repairs. A return of equipment required to complete corps going into camp was rendered previous to the formation of the camp. Of the articles demanded, havresacks alone have been issued. The clothing was mostly new and the accoutrements all in very fair order.

26. The Target Practice was carried out most efficiently under the orders of Brigade Major Lt.-Colonel Worsley, with Sergeants Gough and Marks as his assistants. Nearly every man in camp firing 20 rounds each. Position and Aiming Drills were carried out as far as the limited time would permit. I beg to attach Lt.-Colonel Worsley's report, together with a return of the number of men practised, average and classification of Regiments and Companies.—(*See note 5.*)

27. The Brigade paraded on Dominion day, firing a *feu-de-joie* and marching past, after which the troops marched through the town. The Prince of Wales' Rifles and the 6th Fusiliers joined the Brigade coming from Montreal at their own expense, the Government merely providing transport. There was a large concourse of people on the ground who appeared much pleased at the appearance and general bearing of the different corps.

In the afternoon, military games took place, the officers in camp providing the prizes.

28. The camp was visited by the Honorable the Minister of Militia and the Major General Commanding. The latter expressing astonishment at the extraordinary costumes worn by some of the officers, notably in the 11th Battalion. I trust that

next year all officers will provide themselves with proper uniform before coming into camp — (*See note 6.*)

29. The weather throughout was most favorable, and I consider the month of June decidedly the best month to assemble men in camp in this section of the country.

30. The duties of the camp were carried on with regularity and zeal on the part of both officers and men of all ranks, the great drawback being the want of qualified instructors. All were only too willing to learn, but qualified instructors were few. I may say, that the majority of the officers and almost all the non-commissioned officers were very rusty and required instruction as much as the men. The brigade staff, both officers and non-commissioned officers, worked with a will, rendering commanding officers and others, much assistance, being on parade or about the camp from early morning till night. (*See note 7.*)

31. I think it my duty to bring to your notice the want of tethering ropes for horses of cavalry and artillery, and which should be supplied by the Government. The officers in command of these corps in camp had to purchase posts and scantling for this purpose which answers well in a standing camp, but would not do on active service. I consider that proper heel ropes should be supplied by the Department the same as the nosebags, to be accounted for or returned into store at the expiration of the camp, with the rest of the camp equipage. For my own satisfaction and for the inspection of officers in my district, I got Mr. Irwin, saddler, to make me up a set similar to the tethering ropes in use in India, and for which I paid him three dollars, but he would be prepared to make up a number for much less—for about \$1.40 each set. Almost every year accidents occur from horses getting loose, the Government having to pay compensation to the owner. Also it is hardly fair to expect officers to purchase at their own expense appliances for fastening their horses when out on duty. (*See note 8.*)

32. I would also beg to call your attention to the fact that out of all the regiments in camp there were only two buglers who had any knowledge of the bugle calls, and in one regiment no bugler. (*See note 9.*)

33. The Young Men's Christian Association of Montreal erected a large tent on the camp ground for the use of the men who attended in large numbers, the association providing pens, ink and paper gratis. Religious services were held in this tent each evening and were well attended. (*See note 10.*)

34. The proprietors of the daily newspapers in Montreal were most liberal in sending for distribution amongst the regiments a large number of copies of their papers, which was much appreciated by all in camp. (*See note 11.*)

35. By permission from Head Quarters, two troops of the 5th Cavalry, numbering 6 officers and 62 men with horses, and 6 companies of the 58th Battalion, numbering 12 officers and 216 men assembled at Cookshire for a field day on Dominion Day, receiving two days pay. The report of Lt. Colonel Pope, marked E, who commanded the parade, is herewith forwarded.

36. I would respectfully refer you to my predecessor's reports 1879-80, 1880-81, on the state of the drill shed in this City, and notwithstanding all that has been written and said on the subject no action has yet been taken either by the City or the Government. I can only say that I consider it a disgrace to the City and a reflection on the Government that a force like the Montreal Volunteer force should be without a suitable drill shed. (*See note 12.*)

37. I would also beg to call your attention to Lt. Colonel Fletcher's report 1880-81, on the rifle range at this station. On looking over the papers I find that the lease of the lower portion of the range where the butts are erected was renewed in May, 1878 for five years, which will expire on the 30th April 1883. The upper portion of the range was renewed this May for three years expiring 30th April, 1884, but this portion of the range would be of no value without the lower portion.

As estimates for repairs and alterations have been called for and will shortly be submitted, it becomes a question whether active steps should not be taken to obtain a renewal of the leases for a term of years or by the exchange of property suggested

by Lt. Colonel Fletcher in his report, before incurring further expense on alterations. I think strong effects should be made to secure this property, as a good range is indispensable, being one of the chief inducements to men in cities to join the volunteer force.—(See note 13.)

38. Target practice returns received to date from 5 batteries M. G. Artillery and from 3 companies, 1st P.W. Rifles, are herewith forwarded; the remainder will be forwarded when ordered.

39. I have much pleasure in bringing to your notice the valuable assistance afforded by my staff in the discharge of their various duties, and to which I attribute in no small degree the successful termination of the St. Johns Camp.

I have the honor to be, Sir,  
Your most obedient servant,

B. VAN STRAUBANZER, *Lt. Colonel*,  
*Deputy Adjutant General, Military District, No. 5.*

The Adjutant General of Militia,  
Ottawa.

### A.

BRIGADE OFFICE,  
MONTREAL, 19th August, 1881.

SIR,—In conformity with instructions received from you, placing me in charge of the musketry instruction which was carried on at the Camp at St. Johns, P.Q., in June last, I have to report that, owing to the liberality of the corporation of St. Johns, ten butts on the Bland system were built, and worked well; the range provided was a very good one and near the camp.

The District Orders contained the Musketry Regulations; they are as follows:—

#### “MUSKETRY ORDERS, M. D. No. 5.

“In order that the musketry of the district may be carried on with uniformity by the several corps, both city and rural, the following will be the course adopted in conformity with the Rules and Regulations of the Active Militia, paragraph 271-285.

#### “Preliminary Drill.

“The company before proceeding to target practice will go through preliminary drill, consisting of position and aiming drills—these should be taught to every man—position drill during the firing exercise can be learned, and again when the company is engaged at aiming drill, those not aiming will go on with the various practices and position drill under their officers and non-commissioned officers. In aiming, the four simple rules, and the manner of aligning the sights, and adjusting the back sight of the rifle will be taught by the instructors to each soldier.

#### “Practice.

“Each officer, non-commissioned officer and man will fire the twenty rounds of ball cartridge allowed by the Government, at the distance laid down for Her Majesty's Troops, and at the same sized targets, viz.: 300, 400 and 500 yards; at 200 yards at two targets with a bulls-eye, one foot diameter; centre, three feet diameter; outer, remainder of target; ten shots to be fired standing, at 400 and 500 yards; five rounds to be fired at such distance in any military position, at three targets with a bulls-eye two feet in diameter; centre, four feet in diameter; outer, remainder of target. The

value of the hits will be viz. : bull's eye, four; centre, three; outer, two; at the conclusion of this practice a classification will be made, when those men who have obtained sixty points will be considered marksmen; those who have obtained forty-five, 'first-class shots;' those obtaining thirty points, and failing to obtain forty-five points, 'second-class shots;' and those failing to obtain thirty points, third-class shots. The returns will be made upon the ground and given in, and those in the city will be sent in as soon as possible to the Brigade Major.

P. W. WORSLEY,  
Lieut.-Colonel, B.M., Military District No. 5.

Owing to the number of rounds being limited, I made out a modified course of firing marking. The number of points to be obtained by the men in proportion to those required for a classification in Her Majesty's Service.

We commenced musketry on the 23rd June, one whole day being given to each battalion, commencing at 6 a.m. and finishing at 7 p.m., with an interval of two hours for meals. Before firing, I put the men through position drills, aiming, cleaning of arms instruction and judging distance practice, and fired twenty rounds per man of every battalion in camp and four troops of cavalry.

By these returns we see that about 55 per cent. of the men are third-class shots, 35 per cent. second-class, and 10 per cent. first-class.

The 79th Battalion were the best shooting regiment, and Sergt.-Major Scafe, 51st Battalion, with sixty-seven points, the best shot in the camp.

The large percentage of third-class shots shows that the men of the Canadian Militia are not skilled in the use of their weapons, and I therefore trust that musketry instruction may be more considered in the future. (*See note 14.*)

I found also that the majority of the arms were out of order, and would suggest that the armorer here go over all the arms in this district, as he has done in the city. I herewith enclose you the target practice registers and returns showing the classification of all men who fired.

I have the honor to be, Sir,  
Your obedient servant,

P. W. WORSLEY, Lieut.-Colonel  
Brigade-Major, Military District No. 5.

To the Deputy Adjutant-General,  
Military District No. 5.  
Montreal.

NOTES BY MAJOR GENERAL COMMANDING.

- (1) I am glad to hear that this fine corps has not at all fallen from its creditable state of last year.
- (2) This strengthens my opinion that it is advisable to get Oliver's equipment.
- (3) With such good men the pity is that they should have so little time to learn their duties.
- (4) I beg to call the attention of the Minister of Militia to this subject.
- (5) Lt. Col. Worsley is deserving of much credit for the way in which he performed these duties.
- (6) I regret much that I certainly was very much astonished.
- (7) This strengthens my application for permanent Infantry Schools, without which it is hopeless to expect proper efficiency.
- (8) I recommend this suggestion for favorable consideration.
- (9) This shows how necessary are permanent schools of instruction. The very natural struggle being to make up a band rather than obtain efficient buglers, notwithstanding that the former are *in comparison* useless.
- (10) I am glad to see the kindness of this excellent association thus recorded.
- (11) Thanks are due to the press.
- (12) I beg to bring this subject forward seriously.
- (13) I quite concur.
- (14) I fully concur in this recommendation as being necessary all over the country.



## MILITARY DISTRICT, No. 6.

MONTREAL, 1st December, 1881.

SIR,—I have the honor to report for the information of the Major-General commanding, that the following corps in the military district under my command have been selected for the annual drill of 1881-82, one (the 65th Battalion) at its battalion headquarters here, the others at a brigade camp, Laprairie.

65th Battalion—368 Officers, N. C. O. and men.

*The Brigade Camp at Laprairie.*

	Officers, N. C. O. and Men.
64th Battalion.....	270
76th do .....	270
80th do .....	270
85th do .....	270
	1,080

The other battalions belonging to this district have been duly notified that they were relieved from this year's annual drill, that is to say:—

The 83rd Battalion (Joliette), Lieut.-Col. Sheppard.

The 84th do (St. Hyacinthe), Lieut.-Col. Doherty.

The 86th do (Three Rivers), Lieut.-Col. F. Houde, M.P.

The four battalions mentioned in the first instance, marched into camp at Laprairie on the 20th June last, and left on the following 1st of July, being ten clear days in camp, exclusive of the days of coming and going.

It would be here useless on my part to give a long description of the situation of the Laprairie Camp, the manner in which the tents were pitched, &c., &c., the Major-General himself having done me the honor of coming to see and visit it himself, during the annual drill there. (*See note 1.*)

This brigade camp has been of great advantage to the corps composing it.

It has brought the different battalions together, teaching them to work together, as a component part of an army, *l'ensemble de la chose*. It has done a great deal of good to each battalion separately, by bringing the respective companies together for the first time since several years, by that means resuscitating the proper *esprit de corps* and keeping up that mutual acquaintance of the officers so indispensable to real success.

I can safely say that I consider these ten days of camp life and practice worth more to these four above mentioned battalions, than five year's ordinary annual drill at company headquarters of battalions.

It has afforded the officers a good opportunity of acquiring the principal details of interior economy; the officers, non-commissioned and men that of learning all about advanced and rear guards, out posts, guard mounting, relieving guards, marching reliefs, relieving or posting sentries, sentries challenging, guards turning out, &c., &c., in fact the principal duties connected with that important part of military duty which is to such an extent considered the protection of an army, that those detailed for that office are called and looked upon as "the ears and eyes of the army."

Too much attention cannot be given to that most essential part of a sound military training; an army surprised by the enemy is always in imminent danger of being beaten, cut up and destroyed.

*Staff at the Laprairie Camp.*

Lieut.-Col. A. C. de Lotbinière Harwood, D.A.G., in command.

Lieut.-Col. E. Lamontagne, Brigade Major.

Lieut.-Col. J. W. Hanson, Musketry Instructor.

Lieut.-Col. Doherty, 84th Battalion, Supply Officer.

Major F. X. Lambert, 86th Battalion, Camp Quartermaster.

Captain J. C. Robert, 65th Battalion, Orderly Officer. [N.B.—This officer resigned during the camp and was replaced by Captain Robillard of the 65th Battalion, a very good and efficient officer.]

Lieutenant Eugene Globensky, 65th Battalion, Assistant Brigade Major.

Here is the number of officers and men present when the muster roll was called at the Laprairie Camp: (*See note 2.*)

*64th Battalion Beauharnois Rifles*—Lieut.-Col. Prudhomme.

This is a good battalion, under the command of a very zealous officer.

*Present on Parade.*

Officers .....	24
Non-commissioned officers and men .....	209

*76th Battalion Voltigeurs de Chateauguay*—Lieut.-Col. P. A. Rodier.

This is a good battalion. Physique of the men good. Lieut.-Col. Rodier looks carefully after all the wants of his battalion.

*Present on Parade.*

Officers .....	23
Non-commissioned officers and men .....	179

*80th Battalion (Nicolet) Infantry*—Lieut.-Col. de Foy.

This battalion is noted for the physique of the men composing it, and is under the command of a very able and zealous officer.

*Present on Parade.*

Officers .....	21
Non-commissioned officers and men .....	183

*85th Battalion Infantry*—Headquarters, Montreal.

*Present on Parade.*

Officers .....	18
Non-commissioned officers and men .....	213

RECAPITULATION.

*Present on Parade at Laprairie Camp.*

Officers .....	86
Non-commissioned officers and men .....	780

866

The 85th Battalion is under the command of Lieut.-Col. Brosseau.

This is a new battalion and manifestly destined to be second to none in the Dominion. The physique of the officers and men is remarkably good. The commanding officer is noted for his spirit of enterprise, his zeal and patriotism, and is ably and cheerfully seconded in all his efforts by every officer under him. The arms, equipment and clothing of the corps, both the officers' and mens', are in the best of order, and a real credit to the force.

There was much improvement in all the corps during this brigade camp, in some, of course more than in others. The equipment of the corps was nearly complete. The general conduct, on every occasion, I am proud to say, was orderly and well behaved. The regulated routine of camp duties very well carried on. The rations were found ample enough, particularly towards the end of the camping days, and were good. No serious complaint of any kind; not a single case for reprimand or punishment during the whole camping days.

I was present at the muster of each corps, and satisfied myself that every man on the pay roll was present or duly accounted for.

I regret to have to state that all the corps, with the exception of the 85th, were without buglers who possessed the first rudiments of bugle sounding—a great drawback in a regiment when called out for any kind of serious military duty.

I sincerely hope, for the good of the force, that the Militia Department will adopt some practical means of affording proper instruction to these buglers, who are all willing enough, but who cannot learn alone. (*See note 3.*)

No accident of any kind occurred during this camp to any one connected with it.

I am happy to say that I had, moreover, the honor of receiving the visit of two Ministers of the Crown.

On the 27th June, the Hon. Minister of Militia and Defence, accompanied by the Deputy Minister, the Hon. Lieut.-Col. E. Panet, and a brilliant staff, came to the camp.

After the general salute, the marching past was gone through, and then followed a field day. The Hon. Minister, in a brilliant improvisation, complimented the troops on their appearance, the creditable manner in which they went through the divers movements ordered; declared himself satisfied with the cleanliness of the camp, the regularity with which the tents were pitched and distributed, &c.

On the 29th June, we received the visit of the Hon. Mr. Mousseau. He saw the troops at work, was kind enough to say some good words of encouragement to them, and declared himself well pleased and satisfied with what he witnessed.

On the 17th September last I inspected the 65th Battalion.

#### *Present on Parade.*

Officers.....	24
Non-commissioned officers and men.....	278

This is a fine corps, a credit to the Dominion.

The commanding officer, Lieut.-Col. J. A. Ouimet, M.P., is a good and energetic officer, and well supported by all the officers under him.

There were rather a large number of recruits in this battalion this year. I noticed that the non-commissioned officers were not as smart and active this year as they were last; they seemed rather slow as markers.

The different movements attempted were creditably done; but the very great crowd on the Champ de Mars that day (it was during the Provincial Exhibition) interfered somewhat with the free movements of the corps.

The arms and accoutrements have never been in such good order and condition as on this occasion.

#### RIFLE PRACTICE.

I regret to have to say that the four battalions in brigade camp at Laprarie did not finish their rifle practice then and there, they only fired each ten rounds per man at camp, and that although I had got the express promise from each commanding officer that he would see that during the summer his battalion completed faithfully the most important part of the annual drill and training, I have not, as yet, received the finished target practice return from any of them; neither have I received the target practice return of the 65th Battalion though frequently asked for.

## MILITARY SCHOOL.

I am glad to see that the Military School is to be continued here this winter, and that under certain circumstances non-commissioned officers can be received therein; this is a most needed improvement on the old system.

## RIFLE ASSOCIATIONS.

There are four Rifle Associations in the District under my command, viz.: the 65th Battalion Rifle Association, Lieut.-Col. A. Ouimet, President; the 83rd Battalion Rifle Association, Lieut.-Col. J. Sheppard, President; the 86th Battalion Rifle Association, Lieut.-Col. F. Houde, M.P., President; and the Rifle Association for the 5th Brigade Division.

## ARMS AND ACCOUTREMENTS.

As can be seen by the excellent and carefully made out reports, written at divers times by Lieut.-Col. E. Lamontagne, Brigade Major of this district, and duly forwarded by me to headquarters, the arms in many of the battalions require to be put into thorough repair. (*See note 4.*)

Recruits, as far as I could judge, composed about one-third of the men who drilled this year, both in camp and at battalion headquarters.

## HEAD DRESS.

The Major-General, in his admirable report of last year says: "that the head dress of the Canadian should suit the climate; the Canadian militiaman's head dress should protect the eyes from glare, the temples, behind the ears, and the nape of the neck, from the stroke of the sun, and be one in which *the men can shoot.*" This is a very important and practical observation—one which I hope will attract the most serious attention of the Honorable Minister of Militia and Defence. If such a perfect head dress as that spoken of by the General Officer in Command be not adopted immediately, I would suggest *en attendant*, the "Képi," instead of the uncomfortable forage cap now in use, for the troops of the district under my command.

I trust that next year, good water bottles will be issued, those here being *unserviceable and disgustingly dirty.* (*See note 5.*)

As it is of the greatest importance that the officers and non-commissioned officers be well up in their military knowledge, and every opportunity be given them of mastering the details of the drill, I would humbly suggest that all the corps in the district under my command (which is a numerically small one), be allowed to drill *every year.* That end could easily be obtained by reducing the companies, for the occasion to, say twenty-four or twenty-five men per company; it being only fair that men who do not understand the English language should have more time to drill than those who understand that language perfectly. (*See notes 6 and 7.*)

## DRILL SHED.

Montreal, the queen city of the Dominion, with its magnificent Militia force, is still without a *proper drill shed.* This is a disgrace to Montreal so lavish on its parks, and it is more than time that the Government should move in the matter.

I cannot conclude this report without thanking Lieut.-Col. E. Lamontagne, the Brigade Major of the District, for the very efficient and always willing aid he has constantly afforded me, both in camp and at the office, since he has been appointed to the district under my command.

I have the honor to be, Sir,  
Your obedient servant,

A. C. DELOTBINIERE HARWOOD, Lieut.-Colonel,  
Deputy Adjutant General, Military District No. 6.

The Adjutant General of Militia,  
Ottawa.

## NOTES BY MAJOR GENERAL COMMANDING.

(1.) I inspected the Laprairie Camp, and found a nice looking, willing body of men, but showing how very much instruction in camp is necessary for the officers and N. C. O. as well as for the men, to make them efficient. There was considerable want of uniformity in the head dresses of the various corps. The camp was well placed and tents well pitched, and all seemed contented and happy.

(2) Very weak battalions.

(3) I recommend this suggestion for serious consideration.

(4) Paragraph 228 of the Regulations and Orders for the Militia specifies how the arms are to be repaired.

(5) I submit this for the serious consideration of the Minister of Militia, for reference to the Store Department.

(6) I hope this suggestion may be approved of for *all* the districts.

(7) I cannot help remarking on one very great drawback on the part of this District, that out of a total of 1,080 for the four battalions, 214 were absent; or to put it in another form, four battalions averaging 214 each were present, and enough to make up one more battalion of same strength were absent. I am sorry to see such a want of zeal.

## MILITARY DISTRICT No. 7.

QUEBEC, 3rd December, 1881.

SIR,—In compliance with instructions contained in General Orders of 5th May, 1881, I have the honor to submit this my report on the state of the militia of the district under my command for 1881-82.

The force organized in No. 7 Military District is 3,258 of all ranks.

The maximum strength of rural corps authorized to drill for 1881-82 by General Orders, 5th May, 1881, was 1,622, besides these city corps, comprising the Queen's Own Canadian Hussars, Garrison Batteries, 8th and 9th Battalions; in all, 1,636 were permitted to drill at headquarters prior to the 1st December, 1881.

The Queen's Own Canadian Hussars, Garrison Batteries, and 8th Battalion Royal Rifles have been allowed to do their annual training during the incoming winter months.

The 9th Battalion "Voltigeurs" have not performed their annual drill, and this pending changes to be made in the re-organization of the battalion.

Certain officers belonging to this battalion have resigned, and their resignations sent to headquarters. They have not as yet been accepted. Practically, as matters now stand, and until action is taken, the commanding officer cannot forward recommendations for new officers, and the drill in the meantime has been stopped.

*The Quebec Field Battery.*

The Quebec Field Battery, under the command of Captain Crawford Lindsay, formed part of the force which assembled at Lévis on the 27th of June, 1881. The battery marched from Quebec to the camping ground and mustered five officers, sixty-two non-commissioned officers and men, and twenty-nine horses strong. The routine of the camp was the same for this battery as for other corps assembled. The conduct of the men was very good, and I beg to report most favorably on their soldierlike appearance and cleanliness. (*See note 1.*)

Captain Lindsay may well be proud of commanding such a fine corps. (*See note 2.*) Lieut.-Col. Irwin inspected the Quebec Field Battery shortly before leaving camp.

*Gaspé Battery.*

This battery was inspected by Major Holmes, "A" Battery, Royal School of Gunnery. It was included in the force to go to camp, but was not present, paragraph 3 General Orders, 5th May, 1881, allowing drill to be performed at headquarters. The available strength to drill in camp being diminished of so much.

*No. 1 Battery, Lévis G. A.*

This battery was selected for camp on the same conditions as the Gaspé Battery. It has not put in its annual training.

*8th Royal Rifles.*

The 8th Royal Rifles, six companies strong, under the command of Lieut.-Col. Alleyn, were inspected by me on the 29th April last, for the drill of 1880-81, which they had been allowed to perform by special authority during the previous winter months. The inspection took place in the drill shed, Grande Allée, there being no available place at the time to permit it being done in the field.

The regiment mustered strong, looked soldierly, and were very steady under arms. Marching past was well done, considering the difficulty occasioned by performing this movement in such a confined space as a drill shed. The manual and firing exercises, under Major Scott, were good. Bayonet exercise, well done. Several field movements, under Lieut.-Col. Alleyn, were performed very creditably; after which, company drill by No. 4 company, very good. The inspection concluded, I expressed my satisfaction at the manner in which the several movements had been performed, and at my high appreciation of the efficiency of the battalion. Equipment complete, with exception of water bottles, there being only one hundred (100) in stores of battalion.

Great credit is due to the officer commanding and captains of companies for the soldierlike appearance and conduct of the men.

The 8th Royal Rifles are in possession of a very good brass band.

*Rural Corps.*

The maximum number of officers, non-commissioned officers and men, which was authorized to receive pay for drill in camp for 1881-82, was 1,622; and the corps selected to concentrate in camp at Lévis were as follows:—

*Staff.*

Lieut.-Col. Duchesnay, D.A.G., commanding.  
 Lieut.-Col. D'Orsonnens, B.M., Brigade Major.  
 Capt. Chas. Coursol, 65th Regiment, Assistant Brigade Major.  
 Lieut. L. Lessard, Garrison Artillery, Orderly Officer.  
 Capt. Vien, No. 2 Lévis Battery, Supply Officer.  
 Lieut.-Col. Forrest, Storekeeper, Camp Quartermaster.

	Companies.	Officers, N. C. O. and Men.
Quebec Field Battery.....	1	75
No. 1 Battery, Lévis Garrison Artillery.....	1	45
Gaspé Battery Artillery.....	1	45
55th Battalion, Megantic.....	6	275
61st Battalion, Montmagny.....	5	230
81st Battalion, Portneuf.....	6	275
Témiscouata Battalion.....	4	186
87th Battalion.....	6	275
Kamouraska Provisional Battalion.....	4	186
Non-commissioned Officers on Divisional Staff. ...	...	19
	34	1,611

The above corps were chosen in accordance with paragraph 3 of the General Orders of the 5th of May, 1881, from those which had not drilled the previous year.

The drill of the divisional camp was carried out at engineer's camp, Lévis, and the whole of the corps assembled there on the 27th June.

The drill and arrangements for the disposition of the camp were strictly in accordance with the directions of the Major-General commanding, and, I believe, met with his satisfaction. (*See note 3.*)

Certain details, I am sorry to say, were not attended to by the officers commanding corps, as to the proper equipment of the men.

The number of officers, non-commissioned officers and men present in camp was 1,426, and the hours prescribed for the training of the men were under my immediate superintendence and that of my staff, and were most scrupulously attended to. I am happy to bear here testimony to the zeal and good will of the officers on my divisional staff. They were indefatigable and vied with each other in their efforts to impart the instruction so much needed to inexperienced officers.

I made personal inspection during camp of the arms, accoutrements and clothing. The arms and accoutrements were found in good order.

The clothing, as a general rule, was soiled and the new issued to the 81st not at all fitted to the men, the tunics being too narrow across the chest, and as an inevitable consequence bursting under the arms during the arm drill. In many instances they were so small that the men could not button them on.

In most battalions there was a complete absence of water bottles, and the reason adduced was that there were none in store at headquarters. The knapsacks in possession of three of the corps were of old pattern, being covered with a coating of tar which by action of the sun got melted and stuck to the tunics of the men, leaving stains which cannot be rubbed off. (*See note 4.*)

The present water bottles I do not consider serviceable as they soon corrode and the water becomes unfit to drink. As in the country, water of the best quality can always be easily procured, I would suggest that each man be provided with a tin cup which could be carried strapped on the knapsack. (*See note 5.*)

The camp was visited by His Excellency the Governor General and the Hon. the Minister of Militia, who inspected it in all its details, and were pleased with the physique of the men and the splendid site chosen for a large camp.

Before the conclusion of the camp, Major-General Luard inspected the division assembled, and examined it battalion by battalion separately. He went through it thoroughly, paying particular attention as to how drilling was carried on, and if all the directions published in the General Orders of the 5th May had been observed respecting the pitching of the camp, the sanitary arrangements, and the supplies to the men. No complaints were made as to the quality of the several articles of food supplied to the men, and the only request was that butter should be issued daily as ration (*See note 6.*) Butter and cheese or rice or barley were only supplied to the men *every second day.*

As the officer commanding the camp, I made it a point of duty to see personally and inspect the several corps before leaving camp. I found in general that the officers after a day or two regularly entered into the working and drilling of their several battalions. I found, however, great lack of knowledge on the part of a great number to impart instruction to their men. In every battalion, provisionally appointed officers were found incapable of drilling the men under their command, and instructors from other corps, not in camp, had to be obtained. I must again here repeat that the schools established in Quebec and Ontario are insufficient to give the training and instruction so much needed to make efficient officers. Interior economy is mostly ignored, and for the well working of camps I consider it of an absolute necessity with the short period of drill the proportion of recruits (about one-third of the strength in each company) and the want of proper instructors, it is astonishing that the present efficiency is attained. I can only attribute it to the zeal and good will displayed by both officers and men.

The conduct of the force assembled in camp was very good.

Target practice was carried out daily, but only by such men as had previous training. In this way fair results were obtained, and an unnecessary waste of ammunition saved.

## RIFLE ASSOCIATIONS.

The following Rifle Associations held their annual matches this year as usual :—

Queen's Own Canadian Hussars—	Lieut.-Col. Forsyth,	President.
The Stadacona Rifle Association—	Lieut.-Col. Turnbull,	President.
8th Royal Rifles	“	Alleyne, “
17th Battalion	“	Blanchet, “
87th Battalion	“	Laurin, “
“ Témiscouata	“	Hudon, “
“ Rimouski	“	Martin, “
“ Champlain	“	Massicotte, “
“ Megantic	“	Hon. Geo. Irvine, “

The armories in the rural parts, as far as inspected, were found, as a general rule, in good condition.

The local armory at Quebec (*See note 7*) is in a very good state, and contains the saddlery, harness, accoutrements and clothing of the City corps. The arms of these corps are kept in an armory erected at the Citadel, where they have been transferred from the local armory.

The disastrous fire of last summer has caused some losses to the force in Quebec. Some marksmen who had in their possession arms for target practice, and others who at the time were putting in voluntary drills, were unable, owing to the suddenness and intensity of the conflagration, to save what they had at the time. The necessary steps were taken to ascertain losses, and after inquiry requisitions were sent to headquarters to replace articles burnt.

## RIFLE RANGES.

Considerable repairs have been done to the rifle range at Beauport Flats by the Department of Public Works.

The rifle range at Lévis has been put in proper order by the Militia Department previous to the assembly of the camp, and it is now available for “A” Battery, Royal School of Gunnery, and the volunteer force.

## STAFF.\*

Since my last report, changes in Military District No. 7 have taken place in accordance with General Orders of 15th October, 1880. Lieut.-Col. Lamontagne, Brigade-Major at Quebec, was transferred to Montreal in exchange with Lieut.-Col. D'Orsonnens, Brigade-Major in the 6th Military District.

In concluding this year's report, I cannot fail to tender to Lieut.-Col. Lamontagne, on his severing connection with this district, my cordial thanks for the support I have received from him while Brigade-Major under my command.

Lieut.-Col. D'Orsonnens, his successor, is a painstaking officer, and has been of great service to me at the office as well as in the divisional camp at Lévis. To the Brigade-Major and District Paymaster my thanks are due for the efficient performance of their several duties. Lieut.-Col. Forrest has, in addition to his duty as District Paymaster, charge of all the military stores and Government properties both at Quebec and at Lévis.

I have the honor to be, Sir,  
Your obedient servant,

T. J. DUCHESNAY, Lieut.-Col,  
Deputy-Adjutant General.  
Military District No. 7.

The Adjutant-General of Militia,  
Headquarters, Ottawa, Ontario.

\* Referred to additional remarks at end of report.



## CITADEL, FORTIFICATIONS, FORT LÉVIS AND MILITARY BUILDINGS.

*Citadel and Fortifications.*

The Citadel and fortifications have, on several occasions, been thoroughly examined and extensively repaired when found necessary.

Although the fortifications and other military properties have been renewed and work carried on, other more important parts have been neglected, and a general decay and deterioration going on with increasing rapidity. I consider that these very necessary repairs should immediately be attended to.

Lieut.-Col. Irwin, Commandant Royal School of Gunnery, who is the officer in charge of forts and works at Quebec and Point Lévis, informs me that the repairs at the latter have been undertaken and being prosecuted without any reference having been made to him as to their necessity, nature, or extent.

Some very important demolitions have been made in the town lines in the vicinity of the new Government Buildings, revetment wall having been taken away, out-works levelled, &c., and Lieut.-Col. Irwin informs me that he has received no official information as to any of these alterations, &c.

In the Citadel itself some important repairs have been made to the walls on the river front, but much work of a similar character remains to be done. Plans and estimates were prepared by the Public Works Department, and approved of by the military authorities, for roofing in a considerable portion of the ramparts, and so rendering habitable the casemates below, and although this work was to have been undertaken last summer, it has not yet been commenced.

Lieut.-Col. Irwin informs me, also, that he considers much benefit has been derived by the employment of Lieut. Imlah as Assistant Overseer of Public Works.

*Forts Lévis.*

The forts at Lévis are in a pretty fair condition, repairs having been from time to time executed by the Department of Public Works. Nos. 2 and 3 forts have, I believe, been roofed in this fall.

*Engineer Park.*

The buildings erected on these grounds are in a good state of preservation, having undergone a regular overhauling. New fences have been constructed around this property. The rifle range contiguous has also been repaired and new butts erected.

*Drill Shed.*

This building requires constant repairs, and, being on the outskirts of the city, is exposed to the merciless hand of the rough element, which does not stop at breaking windows and smashing doors. Attempts, to my personal knowledge, have been made to set it on fire, which was only prevented by the vigilance of the caretaker.

I would strongly recommend the levelling of the present drill shed and the erection of a new one at the bottom of the glacis near the engineer yard and in proximity to the local armory. The construction of a larger building would provide armories for the several city corps and obviate the necessity of allowing arms and accoutrements to be in the possession of the men during the annual training.

The structure would be required to be of such strength as to secure safety to Government property and stores, and to be able to resist the attacks of an armed mob. The yard of the armory could be surrounded by a stone wall loop-holed and enclosed by strong doors.

*The Local Armory.*

The local armory is in fair condition, and would necessitate a small outlay to make it perfect. The present tin roofing is bad and requires immediate repairs to prevent injury to stores belonging to the different corps.

There is a small building adjoining the armory which, I think, could be purchased at a cheap price, and that could be utilized as caretaker's quarters. the rooms now occupied by him being employed as store-rooms, &c.

*Military Stores.*

I am informed by the District Storekeeper that an estimate has been prepared and forwarded by him for work and repairs to the buildings.

*Militia Office.*

The wood-shed and privies are very old and want repairing. The wood-shed principally requires a new roof, and tin or sheet iron roofing (covering), as at present it admits snow and rain.

T. J. DUCHESNAY, Lieut.-Colonel,  
Deputy-Adjutant General,  
Military District No. 7.

The Adjutant-General of Militia,  
Ottawa.

BRIGADE CAMP,  
LÉVIS, \_\_\_\_\_, 1881.

SIR,—I have the honor to transmit to you the following General Medical Report of the brigade at the conclusion of the camp, and the termination of my duties as principal medical officer:—

*Firstly.*—With the exception of two cases, one of diarrhœa and one of enteric or typhoid fever, there has been no illness of a serious nature, and only two admissions into hospital, neither of which cases requires special mention.

*Secondly.*—The complaints prevalent in camp (yet limited) were diarrhœa, indigestion, constipation, sore throat and sore feet.

*Thirdly.*—There were very few men off duty through sickness during the whole time of camp, *e.g.*, in my own battalion I had but one man exempted from parade—Corporal Coxon, who had whitlow of right forefinger.

*Fourthly.*—I have to acknowledge the prompt and efficient manner in which suggestions regarding the general sanitary condition of the camp were carried out—in the main—as far as the staff and commanding officers are concerned, but must most seriously complain of the inefficiency of the surgeons of battalions, many of them being ignorant of the essential duties of a regimental medical officer—ignorant even of the manner in which an ordinary regimental sick report should be made out. This, I believe, to be entirely due to neglect or want of opportunity in reading up "Rules and Regulations," as before leaving camp I managed to get our department into some order, and found the surgeons able and efficient as regards medical ability, but ignorant of routine and order in duties.

*Fifthly.*—The situation and general condition and conduct of the camp was excellent, as is attested by the little illness that has occurred, and especially when it is taken into consideration that more than two-thirds of both officers and men have been brought considerable distances by all manner of conveyance, until reaching boat or rail for transport, and that many, if not the greater number, are unused to this as well as the quality of food.

*Sixthly.*—In view of the fact that two slight accidents did occur at target practice, and that accidents have occurred elsewhere, requiring immediate surgical assistance, I would suggest the wisdom, if not expediency, of supplying to the brigade one case of ordinary, simple and inexpensive—but effectual—instruments, containing at least: tourniquet, tenaculum, bullet detector and forceps, probe (long), scalpel, ligatures (silver wire and silk), dressing forceps and half-a-dozen curved needles.

(See note 9.) These at the least are essential in case of gun-shot wound, or rather are likely to be essential. The case could be carried by the medical field officer of the day, accompanying him to the butts, and returned to the principal medical officer when his duties there terminated; and, in case of accident in camp, each surgeon might apply for it at need.

I have the honor to be, Sir,

Your obedient servant,

REGINALD A. D. KING, C.M., M.D.,  
Surgeon 55th Battalion.

Principal Medical Officer at the Brigade Camp.

To Lieut.-Col. D'Orsonnens,  
Brigade-Major.

NOTES BY MAJOR GENERAL COMMANDING.

- (1) It gave me very great pleasure to see the thoroughly good state of this battery.
- (2) I quite concur.
- (3) I found the camp well laid out and things well done.
- (4) Important. Same as London Camp.
- (5) Good; but he should also have a bottle.
- (6) Worthy of consideration.
- (7) Great credit is due to those who have charge of this armory for the way in which the arms are kept.
- (9) Recommended.

MILITARY DISTRICTS Nos. 8, 9 AND 12.

DEPUTY-ADJUTANT GENERAL'S OFFICE,  
St. JOHN, N.B. 1st December, 1881.

SIR,—I have the honor to forward for submission to the Major General commanding the Tabular Inspection Reports of the three districts—Nos. 8, 9 & 12—under my command, together with brief remarks on the corps that performed annual drill in brigade camp, and at local head-quarters in accordance with General Orders of 7th May, 1881.

BRIGADE CAMP.

It having been understood that His Excellency the Governor General would be pleased to review a Brigade composed of Active Militia of the Maritime Provinces: arrangements were made for the assembling of certain corps to perform 12 days' drill in camp at Sussex. N.B., which was considered the most convenient locality.

It is noteworthy that so many corps were anxious to join the camp that it was difficult to keep the numbers reduced to the strength authorized.

The corps that drilled in camp from No. 8 District (New Brunswick) were:

	Officers.	N. C. O. and Men.
The 8th Regiment of Cavalry, Lieut.-Col. J. Domville (7 troops), .....	24	273
Newcastle Field Battery, Major R. R. Call (4 guns) .....	6	75
Woodstock Field Battery, Captain Dibblee, (4 guns).....	6	75
Brighton Engineers, Major Vince.....	2	43
67th Battalion, Lieut.-Col. Upton.....	28	382
71st Battalion, Lieut.-Col. Marsh.....	20	219
73rd Battalion, Major McCulley.....	10	86
74th Battalion, Lieut.-Col. Beer.....	18	172

These were augmented for the Review on the 1st July by—

N. B. Brigade Gar. Art., Lieut.-Col. Foster....	8	94
N. B. Engineers, Lieut. J. T. Hart.....	3	43
62nd Battalion, Lieut.-Col. Blaine.....	15	253

From No. 9 District, (Nova Scotia)—

78th Battalion, Lieut.-Col. Blair.....	21	293
Cumberland Battalion, Major Harrison.....	21	206

Which were augmented on 1st July by—

63rd Halifax Rifles, Lieut.-Col. Mackintosh....	18	243
66th Princess Louise Fusiliers, Lieut.-Col. Bremner.....	24	300

From No. 12 District (Prince Edward Island) a representative Battalion under Major Dogherty composed of No. 2 Battery Charlottetown.

The Charlottetown Engineers, & Nos. 1 & 3 Companies, 82nd Battalion.....	16	182
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Making a total of	240	2,959
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The officers nominated on my Staff at the Brigade Camp were:—

Lieut.-Col. Crewe Read, Brigade Major.  
 Major (now Lieut.-Col.) A. H. MacDonald, Assistant Brigade Major.  
 Lieut.-Col. Cunard, Supply Officer.  
 Lieut.-Col. MacShane, Orderly Officer.  
 Captain J. Ewing, Musketry Instructor.  
 Captain T. McKenzie, Camp Quartermaster.

The principal medical officer was Surgeon W. P. Bishop, 73rd Battalion.

Lieut.-Col. E. B. Beer, 74th Battalion, superintended laying out the Camp.

Lieut.-Col. J. F. Turnbull, "Queen's Own Canadian Hussars," was for several days in camp, and attached to the 8th Cavalry, who were much indebted to him for his assistance and instruction.

On the 20th June, an advanced party, under the Quartermaster of each corps, arrived at Sussex, took over their camping ground, drew camp equipage, and made all arrangements for the arrival of their corps on the day following, but the very slow time made by the Intercolonial Railway kept several corps from arriving until night, when those which had good and efficient Quartermasters fully appreciated their value by finding tents pitched, rations drawn and supper ready.

The usual routine of camp duties was carried on, though there were in some corps so many who had not been in camp before that it required some time to get all in working order.

Drill for the first week was chiefly confined to squad, company and skirmishing—musketry instruction every morning—and during the second week battalion and brigade movements. The lack of competent company instructors and smartly drilled non-commissioned officers was apparent in too many companies. (See note 1.)

It is not, of course, supposed that the twelve days' drill—which, excluding the days of coming and returning and the Sunday, leave only nine actual days to drill in—are long enough to produce that steadiness under arms and correctness of movement which are only acquired by regular soldiers after years of careful drilling, and, therefore, taking into consideration that three of the days in camp were rainy, in which but little drill could be done, I felt very well satisfied with the general progress made in drill. Some corps marched into camp in a far superior state of efficiency to that of others, and retained their superiority, but every one appeared both anxious and willing to make the most of their time in learning drill and duty.

As a general rule the men paraded with belts and accoutrements fairly clean; several companies showed that they had taken much trouble in pipe-claying their belts and keeping their brasses and buttons bright; these were also, I remarked, the best drilled companies, and had good officers who took a pride in the smart way their men turned out. Some few companies, I am sorry to say, appeared to have but little attention paid by their officers to the state in which they turned out to drill, and were unsteady in the ranks, with too much talking, and consequently they spoil the appearance and drill of their battalion on parading. (*See note 2.*)

The careful inspection of his company by the captain before forming up on battalion parade, and the calling attention of any man to his untidy or dirty appearance in the ranks, or to his accoutrements carelessly put on, is, I fear, hardly attended to as much as it should be. Some officers also fail to set a good example themselves in such important personal matters.

The general behaviour of the force in camp was very good, and discipline fairly carried out; but the knowledge and strict performance of their regimental duties by the junior officers and non-commissioned officers appeared to be the weakest point in most of the corps, and it is this practical teaching of their duties that makes a camp of so much benefit because the interior economy of a corps, and the daily practice of the soldier's life cannot be learnt in the drill shed.

Guard mounting was made an important parade every day and strictly attended to, consequently a daily improvement was evident, one corps vying with another who could turn out the cleanest and most soldierlike guard.

I found it necessary to detail one of the staff to supervise the duties on guard, the reliefs, and posting sentries, &c., and to ascertain that the sentries understood their duties. (*See note 3.*)

The arms, as a rule, were in a good state and fit for service. Those requiring repairs are being sent in turn to be repaired at the District Stores at Halifax. The uniform clothing, with the exception of some companies of the 67th Battalion, was good, many companies having received a new issue just before camp; but the accoutrements, though not exactly unserviceable, are very old, the pouches especially being of the old, clumsy and obsolete pattern. Returns of each corps in the three districts showing the deficiencies in equipment have been sent in, together with requisitions for issue as desired. (*See note 4.*)

It appears singular that so few battalions have pioneers; they are such a necessary part of a battalion in camp or on the march, and the expense of providing them with pioneer tools would be but small compared with their usefulness.

The general health of the camp was very good, and the medical officers efficient and attentive in the discharge of their duties; the sanitary regulations of the camp were properly carried out. There were no casualties of any importance. (*See note 5.*)

The daily scale of rations appeared to be sufficient, the extra issue of barley for the soup being much appreciated, and the cheese also. The contracts for rations were fulfilled in a very satisfactory manner, the daily boards of officers which examined the rations having very few complaints.

The cost of rations was 18½ cts. per officer or man per day; and for the horses 35 cts.

His Excellency the Governor General, accompanied by the Hon. the Minister of Militia, visited the camp ground on the 30th of June, and made an inspection of the camp of each corps, and of the general arrangements, with all of which His Excellency expressed himself perfectly satisfied.

And on the 1st of July, the whole force in camp, augmented by the 62nd Battalion and New Brunswick Brigade Garrison Artillery from St. John, and the 63rd Rifles and 66th Princess Louise Fusiliers from Halifax, being seven troops of cavalry, two field batteries, and nine battalions of infantry and rifles—a total strength of 3,179 were reviewed by His Excellency. The command of the parade being taken by the Major General commanding. (*See note 6.*)

The brigade fired a *feu de joie* in honor of Dominion Day and went through the usual movements of a review, and afterwards moved to attack a position on Trout

River, defended by three outworks which had been erected by the Brighton Engineers under Major Vince. (*See note 7.*)

I beg leave to copy the following General Order of July 8th, showing that His Excellency was pleased with the camp and the review.

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### GENERAL ORDERS (18.)

#### CAMP AT SUSSEX N.B.

"The visit of His Excellency the Governor General to the camp at Sussex has afforded him great pleasure. The soldierlike appearance of the corps on parade, the manner in which the manoeuvres were performed, and the neatness and arrangement of their camps, were an earnest manifestation of the care and attention which had been given by officers commanding regiments and corps to their military duties, and His Excellency congratulates them on the successful issue of their labors.

He also desires that Lieut.-Col. Taylor and the District Staff may be especially thanked for the admirable manner in which their many duties were performed."

I am happy to be able to report that the Hon. the Minister of Militia who accompanied His Excellency, both when inspecting the camp and at the review, expressed his perfect satisfaction with the camp and the brigade assembled there.

The whole camp and brigade on parade were also inspected by the Major-General commanding. (*See note 8.*)

The corps were all mustered at the end of their drill, and the regulations on the acquittance roll carefully attended to.

I beg to acknowledge the hearty co-operation and assistance which I received from officers of all ranks at camp, particularly from those on the temporary staff, and also from Lieut.-Col. Jas. Domville, by whose energy many of the difficulties attending the camp were removed. (*See note 9.*)

I have the honor to be, Sir,  
Your most obedient servant,

JOHN B. TAYLOR, Lieut.-Colonel.  
Deputy-Adjutant General,  
Commanding Districts Nos. 8, 9 and 12.

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#### NOTES BY THE MAJOR GENERAL COMMANDING.

- (1) This points to the want of permanent Infantry Schools.
- (2) This points to the want of permanent Infantry Schools.
- (3.) I was glad to see that so much attention had been paid to this important duty, and this made up somewhat for the absence of the daily marching order parade which was laid down in the General Orders of 6th May.
- (4) This points to the great want of new equipment for a large portion of the force.
- (5) The ground was excellently suited for a camp, and everything was in order.
- (6.) The review reflected great credit on Colonel Taylor and his staff and all concerned, and His Excellency's commendatory remarks were published in General Orders.
- (7) Major Vince and his corps deserve much credit.
- (8.) To my great satisfaction.
- (9.) The Staff of this District is, I consider, overworked and should have an addition of one Brigade Major.

## MILITARY DISTRICT No. 8.

## NEW BRUNSWICK.

## ANNUAL DRILL.

The details of each corps are given in the tabular inspection report herewith forwarded. The following are some brief additional remarks:—

## CAVALRY.

The 8th Regiment of Cavalry, Lieut.-Col. Domville, drilled at the brigade camp, Sussex. The officers (two only excepted) have obtained cavalry certificates, and so are well up in their drill and duties. The non-commissioned officers are good and very attentive. The men are smart and took much pains and interest in their drill. Horses of an active and useful stamp. I could not help noticing the excellent system of interior economy and discipline that is carried on in this regiment. They are an efficient corps. Much credit is due to Lieut.-Col. Domville for the manner in which he commands it, and the trouble he takes to get it fully equipped. Clothing, arms and equipments are in very good order, but their saddles are very old, and want a new issue very badly. (*See note 1.*) The regiment built permanent stables at camp for their horses.

## ARTILLERY.

The Newcastle Field Battery, under Major R. R. Call, drilled one half of their time at Sussex, the other half at local camp.

The Woodstock Field Battery, Captain Dibblee, drilled their 12 days at Sussex.

Both batteries turned out in full strength, and were inspected by the Inspector of Artillery. (*See note 2.*)

Their behaviour, while under my command in camp, was all that I could desire, and their march past in brigade at the review, under command of Major Macdonald, was very creditable to all.

New Brunswick Brigade Garrison Artillery.—Nos. 1, 2, 3, 9 and 10 batteries of this brigade drilled at their local headquarters and were inspected by the Inspector of Artillery, the Major General commanding being present. The brigade joined the review at Sussex on 1st July, and afterwards worked the guns in the outworks.

Brighton Engineers, under Major Vince, drilled at camp Sussex—a very useful corps in camp—saved considerable expense to the Department by erecting several necessary buildings, also other duties which pioneers of battalions might have done had any been in camp. They also erected a small outwork revetted with gabions very creditably.

They are a corps which would be found very useful on service, especially when commanded by such a competent officer as Major Vince. They have no equipment of engineers' tools, but borrowed them from the New Brunswick Engineers, and I would recommend that they may be transferred to them.

The corps was inspected by Major Walker, R. E., at a subsequent date. (*See note 3.*)

New Brunswick Engineers, under Lieut. J. Twining Hartt, drilled at local headquarters. I inspected them on 28th October, but only in infantry drill, manual and firing exercises. I was very much pleased with the steady and correct manner in which they drilled: perfect silence in the ranks; an exceptionably good infantry company of picked men, and have the reputation of being excellent rifle shots; paraded in full strength; arms, clothing and accoutrements in very good order. (*See note 4.*)

## INFANTRY.

62nd Battalion, Lieut.-Col. Blaine, drilled at local headquarters, St. John, where they were inspected by the Major General commanding. They also joined the Brigade Review at Sussex, on 1st July, and acquitted themselves with credit.

By frequent weekly drills and route marching, there is being fostered a good *esprit de corps*. The rank and file appear very young, with a great many recruits. The officers are very attentive to their companies, and well qualified. The non-commissioned officers will be improved by attending military school this winter. (See note 5)

67th Battalion, Lieut.-Col. Upton, drilled at Sussex Camp. I was much pleased with the discipline shown by the orderly and quiet manner in which I saw them march into camp and form up on parade, in heavy rain, at 12 o'clock at night, after a long delayed journey all day. They are a fine body of men; officers fairly drilled; mustered in full strength; arms serviceable and well-kept; accoutrements old; clothing of many of the companies shabby; new tunics wanted. (See note 6.)

71st Battalion, Lieut.-Col. Marsh, drilled at Sussex Camp. Presented on parade a clean and soldier-like appearance; arms and clothing serviceable and in good order; accoutrements old; marching and battalion movements very fair; battalion staff good, company officers appear qualified; has only five companies; another company wanted to make battalion efficient.

73rd Battalion—only two companies, under Major McCulley, could be authorized to drill, and they were attached to the

74th Battalion, of which four companies were drilled in camp. These six companies formed a provisional battalion, commanded by Lieut.-Col. Beer, under whose careful management and good system of instruction they improved greatly. Battalion staff was good; company officers variable; regimental duties well carried out; arms and uniform serviceable; accoutrements old.

#### RIFLE ASSOCIATIONS.

The annual matches of the Provincial Rifle Association of New Brunswick, of which Major J. Parks is the zealous and efficient President, were held at Sussex; occupied four days; attended by increased number of competitors; special measures taken to induce attendance of new competitors, with good results.

The Province was represented at the Dominion Rifle Association by fourteen competitors. The Provincial Association granted \$300 towards this.

The County Associations of St. John, Kings, Carleton, York, Northumberland and Charlotte, and the new Association of Westmoreland held matches which were well attended.

### MILITARY DISTRICT No. 9.

#### NOVA SCOTIA.

#### ANNUAL DRILL.

The details of each corps are given in the tabular inspection report herewith forwarded—the following are some brief additional remarks:—

#### ARTILLERY.

The Halifax Field Battery, Major Graham.

The 1st Halifax Brigade Garrison Artillery, Lieut.-Col. Mowbray.

The 2nd Halifax Brigade Garrison Artillery, Lieut.-Col. Macpherson, drilled at local headquarters, and were inspected by the Inspector of Artillery, the Major-General commanding being present.

The Pictou Battery, Captain Gordon, drilled at Pictou, and were inspected in like manner. (See note 7.)

The Digby, Yarmouth, Lunenburg and Mahone Bay Garrison Batteries drilled at local headquarters, and were inspected by the Brigade Major, who reports that their appearance on parade was most creditable. The two last named batteries had no



guns, and so had not practised gun drill; there are, however, two guns lately put in position at Lunenburg. In the Lunenburg Battery none of the officers or non-commissioned officers hold qualifying certificates, and it would appear advisable that an instructor from a School of Gunnery should be told off to instruct these corps during their annual drill.

#### INFANTRY AND RIFLES.

The 63rd Halifax Rifles, Lieut.-Col. Mackintosh, and the 66th Princess Louise Fusiliers, Lieut.-Col. Bremner, drilled at local headquarters.

I inspected them on the 29th of September. They paraded in full strength and I was much pleased with their smart and soldierlike appearance, and the steady manner in which they drilled.

The officers of both battalions appeared to be well up in their drill, and take much interest in their corps. The non-commissioned officers are efficient; arms, clothing and equipment clean and in good order; accoutrements old.

The artillery, infantry and rifles, which compose the brigade of active militia in the city of Halifax paraded with the regular troops at a review on Her Majesty's Birthday; and also at field day and attack and defence of the entrenchments on camp hill in presence of His Excellency the Governor General, and again at another field day on the 29th of September.

I copy the following General Order complimentary to the militia of Halifax, viz. :—

OTTAWA, 15th August, 1881.

#### GENERAL ORDERS (19).

#### *Field Day at Halifax, N.S.*

No. 1. The Major General has much pleasure in publishing the following General Order, dated Headquarters, Halifax, 9th July, 1881, regarding the part taken by the militia in a field day at Halifax, before His Excellency the Governor-General, on the 5th of July :—

HEADQUARTERS,

HALIFAX, N.S., 9th July, 1881.

#### GENERAL ORDERS.

No. 1. The General Commanding desires to thank Col. Drayson, Royal Artillery, and Lieut.-Col. Cameron, V.C., for the manner in which the defending and attacking forces were handled in the operations of Tuesday, July 5th, and begs they will convey to the officers in command of corps under them, viz. :—

For the Defence—Lieut.-Col. McPherson, 2nd Halifax Garrison Artillery, and Lieut.-Col. Mackintosh, 63rd Halifax Rifles.

For the Attack—Major Graham, Halifax Field Battery, and Lieut.-Col. Bremner, 66th Fusiliers.

The General's entire satisfaction with mode in which the details of the defence and attack were conducted.

The General has received the commands of His Excellency the Governor-General to convey to all concerned, both of the regulars and militia, the pleasure and interest with which His Excellency witnessed the operations of the day.

True extract.

(Signed) FITZROY FREMANTLE,  
Assistant Military Secretary.

The 63rd Rifles and 66th Princess Louise Fusiliers also joined the camp for the review at Sussex on the 1st July. Their attendance was much appreciated by the whole brigade in camp, and no one would have supposed, from the excellent order in which both regiments marched into camp early on that day, and the very creditable

and soldierlike manner in which they marched past and took part in the review, that they had travelled all night in the railway to join the parade. (*See note 8.*)

I much regret that the arrangements made by the Intercolonial Railway to convey these regiments back to Halifax were so badly performed that these battalions, which had marched out of camp in the afternoon, were left on the railway siding at Sussex until past midnight, and consequently arrived in Halifax too late the following morning for the men to be able to attend to their daily work and causing much disappointment to both officers and men. (*See note 9.*)

The 78th Battalion (Highlanders) from Truro and Colchester, under Lieut.-Col. Blair, drilled at Camp Sussex. They are a remarkably fine corps, well uniformed and well drilled and their very steady behavior on parade and march past at the review reflected much credit on the commanding officer and his whole corps. The company officers and non-commissioned officers are efficient and well up in their drill. (*See note 10.*)

They furnished a very fine guard of honor to His Excellency the Governor-General on his arrival and during his stay at Sussex, and he was pleased to express much satisfaction with them.

The Cumberland Provisional Battalion drilled at Camp Sussex. They had evidently received but very little instruction in drill before coming to camp, and had many recruits in their ranks, but improved much at the end, and profited by what they learned in drill and performing duties in camp; there is still room for improvement; their uniform was new; arms well kept.

The Victoria Provisional Battalion "Argyle Highlanders" drilled in camp at Baddeck, C.B. I inspected them on the 21st September, and was pleased with them (except No. 5 Company). They are a very fine body of men, and their commanding officer, Lieut.-Col. Bingham, an old soldier, has taught them to be steady under arms, and has evidently spared no pains to instruct them carefully during their camp. Their uniform is good; arms well kept; accoutrements old; company officers and non-commissioned officers fairly up in their work.

#### RIFLE ASSOCIATIONS.

I have already forwarded the reports of the Provincial Rifle Association of Nova Scotia, and of the following County Rifle Associations, viz.: Halifax, Hants, Cumberland, Pictou, Kings, Annapolis and Digby, all of which show a healthy state of organization.

#### MILITIA STORES.

I have to report the extreme inconvenience of the locality, and the unsuitableness of the building now rented for a Militia Storehouse, and considering the large quantity of stores now kept there, and how important it is that they should be properly taken care of, I hope some change may be made for their better preservation. (*See note 11.*)

The Storekeeper, Major Guy, has certainly done all in his power to make the most of the building, and that the stores are in a serviceable condition is mainly owing to his energy and care. The bottom of the cellar was covered several inches deep in water when I saw it in July, and the damp arising from this is, of course, very bad for arms and stores. (*See note 12.*)

Three years ago an armourer was engaged to repair the small arms in the Maritime Provinces, and was stationed in the Stores at Halifax, under charge of Major Guy. By a return sent in I find that 2,979 rifles have been repaired, cleaned and browned.

As soon as those of No. 9 District are completed the rifles of No. 8 will be sent in for general repairs.

#### DRILL SHED AND GUN ROOM.

The drill shed, gun room and sheds at Halifax require considerable repairs and alterations to make them suitable for the Militia Force in the city. This subject has,

I understand, engaged the attention of the Department, and it is to be hoped the repairs may be carried out fully. (*See note 13.*)

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## MILITARY DISTRICT No. 12.

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### PRINCE EDWARD ISLAND.

#### ANNUAL DRILL.

The details of each corps are given in the tabular Inspection Report herewith forwarded:—

#### ARTILLERY.

No. 2 Battery Garrison Artillery at Charlottetown, under Captain T. Irving, performed their drill at local headquarters, and were inspected by the Inspector of Artillery, the Major-General commanding being present.

This battery also joined the brigade camp at Sussex for 4 days. (*See note 14.*)

#### ENGINEERS.

Charlottetown Engineers.—This is a very fine company, and Major Doherty, the commanding officer, evidently has taken great pains with his men. They performed 12 days drill at Charlottetown, and also 4 days additional at Camp Sussex. I inspected them on the 20th July, and was very much pleased with their steadiness under arms, and at drill, and with the good and efficient state of their uniform and equipments; at inspection they went through infantry drill, and are an efficient infantry company. (*See note 15.*)

The 82nd Battalion, under Lieut.-Col. Beer, performed annual drill at local headquarters. I inspected them at Charlottetown on the 20th July and found the Battalion in a good state, very fairly drilled, and with a good class of men; arms and accoutrements (with the exception of one company) were clean, and well taken care of; clothing good; company officers and non-commissioned officers require more instruction.

#### *Representative Battalion for Brigade Camp.*

No. 2 Battery Garrison Artillery Charlottetown under Captain Irving.

The Charlottetown Engineers and Nos. 1 and 3 Companies of the 82nd Battalion were formed into a representative battalion under command of Major Doherty of the Engineers and joined the camp at Sussex for 4 days. They were the only corps in camp who were at all equipped in "marching order," and at the review on 1st July appeared to a great advantage, their movements on parade being remarkably steady and soldierlike, in fact their whole turn-out was considered highly creditable to Prince Edward Island. (*See note 16.*)

I have to thank Major Freeland, Brigade Major, Major Doherty, and Major Cropley, Store-keeper, for the great trouble they took in bringing such a good representative corps to camp in such good order, and so well equipped.

#### RIFLE ASSOCIATIONS

The Provincial Rifle Association of Prince Edward Island held its annual meeting at the Kensington Range this year, which was very well attended.

There are also the Queens County and Kings County Rifle Associations, which have held their annual meeting as usual.

Several members of the force under command of Major Doherty, Charlottetown Engineers, attended the annual competition of the Dominion Rifle Association and were fairly successful.

JOHN. B. TAYLOR, Lieut.-Colonel,  
Deputy Adjutant-General,  
Districts Nos. 8. 9. and 12.

NOTES BY MAJOR-GENERAL COMMANDING.

- (1) I beg to draw notice to this.
- (2) Both appeared to be good batteries.
- (3) A very useful willing corps. I concur in this recommendation.
- (4) Very satisfactory.
- (5) A fairly drilled battalion.
- (6) Very creditable.
- (7) A very soldierlike, smart corps indeed.
- (8) It was certainly most creditable.
- (9) I would beg that this may be brought to the notice of the Department responsible for the Intercolonial Railway.
- (10) I noticed this as a very fine battalion.
- (11) I heartily back up this application, having seen the storehouse, and observed how poor a place it is.
- (12) There can be no doubt about this.
- (13) I have reported previously on this, and have only to add that I think the stores and drillshed ought to be together not, as now, separated by more than a mile.
- (14) Vide Inspector of Artillery Report, the Battery is in creditable order.
- (15) I saw this corps at Sussex camp, and very soldierlike it looked.
- (16) I quite concur in this opinion.

MILITARY DISTRICT No. 10.

HEADQUARTERS,  
FORT OSBORNE, WINNIPEG,  
December 5th, 1881.

SIR,—I have the honor to submit, for the information of the Major-General Commanding, the accompanying Inspection Report of the Militia in this Military District, of which I assumed command on the 24th of April, 1881, in compliance with General Order (20), dated October 15th, 1880.

The following is a list of the militia force as at present established in this district, including Manitoba and the North-West Territories:—

*Cavalry and Mounted Infantry.*

	Officers.	N. C. O. and men.	
Winnipeg Troop.....	3	42	Manitoba.
Prince Albert No. 1 .....	3	42	North-West Territories.
"    No. 2.....	3	42	"    "
Duck Lake No. 1.....	3	42	"    "

*Artillery.*

Winnipeg Field Battery.....	6	74	Manitoba.
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<i>Infantry.</i>		
	Officers.	N. C. O. and men.
Kildonan Company.....	3	42
Emerson Company.....	3	42
Winnipeg Company.....	3	42
St. Jean Baptiste Company.....	3	42
St. Boniface Company.....	3	42
Battleford Company.....	3	42
Prince Albert Company.....	3	42
	—	—
Total.....	39	536

The above corps, with the exception of the Kildonan Company, were all selected for drill during the current year, but have not exceeded the quota laid down for the district in No. 3 of General Order (9) of the 5th of May, 1881.

*Winnipeg Field Battery.*

Under command of Lieut.-Col. Kennedy, went into camp for ten days training on 20th of June last, and was the first corps inspected by me.

As the drill performed by them at that time belonged more properly to the previous year (1880-81)—from which it had been deferred by special permission—I made a full report of my inspection to headquarters at the time, dated July 11th, 1881.

It was the intention of this corps to have again gone into camp last autumn for the purpose of performing the drill authorized for 1881-82, or the current year, but they were prevented from so doing by the unusually early setting in of the present winter.

The commanding officer, however, hopes to obtain permission to make good this season's drill next year, in addition to whatever other drill may be arranged for 1882-83.

*St. Boniface Infantry Company.*

I inspected this company, under the command of Captain Prud'homme, on the 27th of July.

This is a new corps raised last year, and is almost entirely French. It presented an exceedingly smart appearance on parade, the clothing being new, and the arms and accoutrements clean and in good order.

I was also well pleased with their proficiency in drill, which was very creditable to so young a corps and augurs well for their future efficiency.

The subaltern officers were called out in turn to take command and proved themselves fairly proficient.

Captain Prud'homme has been fortunate enough to obtain the use of a pretty good drill hall, through the kindness of His Grace Archbishop Tache, who has placed the school-room of the old College of St. Boniface at his service for this purpose; also another room in the same building, as an armory and company store.

*Winnipeg Cavalry Troop.*

Under the command of Captain G. H. Young, went into camp for twelve days' training on the 21st July, under special authority from headquarters, granted in view of the approaching visit of His Excellency the Governor-General to Winnipeg en route to the North-West.

I inspected them first in camp and then on the plains on the 29th July, and was well pleased with the progress they had made during the short time they had been

in camp, both men and horses acquitting themselves very well in the various evolutions.

The subaltern officers were each called upon to take command of the troop, and acquitted themselves to my satisfaction.

They acted as advance guards to a supposed column of route, skirmished and wheeled; also went through the sword exercise, and afterwards acted as an escort, all of which was very fairly executed.

This troop formed an escort for His Excellency on his official entry into Winnipeg from Silver Heights, as well as on the occasion of his departure for the North-West, on each of which occasions they had the honor of being inspected and complimented by him personally.

He was also supplied by them with two mounted orderlies during his stay at Silver Heights—near Winnipeg.

#### *St. Jean Baptiste.*

I inspected this company, under command of Captain Thébault, on the 15th of August, at the headquarters of the corps in the vicinity of Emerson.

This is also a French settlement, and the corps is almost exclusively French.

Taking into consideration the fact that both officers and men of the company are all engaged in agricultural pursuits, and that the inspection took place in harvest time, I was fairly satisfied with the muster of thirty-two, as shown by the accompanying report.

The arms, accoutrements and clothing were in good order, and the drill, including company, skirmishing and manual and firing exercises, fairly performed.

The captain being the only officer present, I had no opportunity of judging of the proficiency of his subaltern officers, who were absent with leave upon important private business.

#### *Winnipeg Infantry Company.*

The above company, under the command of Captain Mackeand, was inspected by me on the 8th September, and I have to report most highly of the smart and soldierlike appearance of this corps. Their arms and accoutrements were clean and well cared for, and their clothing, although two years in use at date of inspection, looked well, and reflected much credit on both officers and men.

The movements, which included marching past, company drill, advancing to the attack and skirmishing, also manual and firing exercises, were well performed, and proved that much attention had been paid to them.

The subaltern officer, 2nd Lieutenant Forrest (there is no Lieutenant) when called to the front, put the company through some movements to my full satisfaction.

This company has provided themselves with white helmets, which considerably improved the appearance of the men, and are better adapted to the summer heat of Winnipeg than the regulation blue.

#### *Emerson Infantry Company.*

Has not performed drill this year, as the members of the old corps have served their full term of three years, and Captain Nash, their commanding officer, is now endeavoring to re-organize in a more satisfactory manner by recruiting from among a class of more permanent residents than was practicable at the time of the first formation of the corps.

I inspected the arms and accoutrements of this company on the 16th August, when returning from St. Jean Baptiste, and found everything clean and in good order, in an armory specially constructed by Captain Nash, at his own house.

There were a few trifling deficiencies, which have been already reported to headquarters by my predecessor in office, as the unavoidable result of an accidental fire.

*Kildonan Infantry Company.*

This company, under the command of Captain Rolph, was not authorized for drill this season, in consequence of the limited number allowed to the district.

I inspected the arms and accoutrements, &c., at Kildonan, on the 24th November, and regret to say I am unable to report very favorably upon the condition of the rifles in charge of this corps.

The only armory available in that locality is a back room in the school house, where there is no stove, and the walls against which the arm racks stand are exceedingly damp.

Captain Rolph assured me he had a regular paid caretaker for looking after them, and promised to have them attended to immediately, and report to me when they were ready for inspection. He has not done so as yet, however.

## CORPS IN THE NORTH-WEST TERRITORIES.

The above corps not having been able to perform their drills last year, in consequence of the season, received permission to postpone their annual drill until the spring of the present year, but so far, only one officer, namely, Captain Scott, of the Battleford Company, has reported having acted upon this authority and forwarded an acquittance roll, wherefrom it appears that twenty-six of all ranks had so drilled last spring.

All the corps in the North-West Territories have been selected for drill this year, but not having received any official communication from them on the subject, I am unable to state what progress they are making. I learn, however, from private sources, that some, if not all of them, have been performing more or less drill this season.

I may here again draw attention to the circumstance of these corps not having been as yet provided with uniforms, which is anything but encouraging to young soldiers or their corps.

The regulation relative to pay lists, General Orders (9) of 5th May, 1880, has been strictly attended to and carried out, and no discrepancies have been found to exist.

## RIFLE ASSOCIATIONS.

The annual meeting of the Provincial Rifle Association took place at the Pointe Douglas Range on the 17th of August and following days.

The weather being favorable and the attendance consequently good, the meeting was very successful. About \$1,300 was distributed in cash and other prizes, besides five silver cups—two very valuable—three medals and a silver challenge bugle.

The affairs of the Association are also in a much more flourishing condition than they have ever been previously, and a sum of \$500 has been set aside for the improvement of the range next year.

Before going to this expense, however, the Committee must either secure the present range (which I fear will be impracticable) or else provide a new one further from the encroachments of the fast growing city of Winnipeg.

*Magazine.*

For the same reason as the above quoted, it will become an absolute necessity next year to remove the powder from the present temporary magazine in Fort Osborne Barracks.

As this matter has been the subject of numerous previous reports, I need say no more than refer you to my last, dated 5th May, 1881, and in addition, to call attention to the fact that the property in the vicinity of the magazine is now of immense value, and handsome buildings are being erected on every side, so that an explosion of a ton

or of two powder would now, or more particularly in the near future, be attended with far different results from what it would have been even a few short months ago.

The visit of His Excellency the Governor-General to Winnipeg and the North-West Territories last autumn, was a marked feature in the annals of the militia, as well as of the country, affording them, as it did, an opportunity of displaying their loyalty to Her Majesty through him as her noble representative.

They therefore turned out with the greatest alacrity and zeal on all occasions in his honor, the cavalry escorting, artillery saluting, and infantry supplying guards of honor whenever required or permitted to do so, utterly regardless of the great value of their time during the short busy season in this new country.

I beg leave to be allowed to take this opportunity of most respectfully thanking His Excellency, on behalf of the officers and men of the militia force in this Province, as well as for myself and the other officers of the District Staff, for his graceful and complimentary acknowledgement of their services, as conveyed through the Major-General commanding, in No. 1 of General Orders (25), dated the 28th October, 1881; and I feel assured that His Excellency's commendation of the force will be an incentive of the highest nature towards strengthening and maintaining the corps of militia in this Military District.

C. F. HOUGHTON, Lieut.-Colonel,  
Deputy Adjutant-General,  
Military District No. 10.

The Adjutant-General,  
Headquarters Ottawa.

MILITARY DISTRICT No. 11.

VICTORIA, B.C., 30th November, 1881.

SIR,—I have the honor, in forwarding my annual report, to recapitulate. The established strength of the force in this district is:—

	Officers.	N. C. O. and Men.
Artillery .....	8	115
Infantry .....	13	220
	—	—
	21	335

But under the regulations reducing strength of corps for training to 43 the sanctioned strength is:—

	Officers.	N. C. O. and Men.
Artillery .....	8	115
Infantry .....	9	172
	—	—
	17	287

Of these numbers

	Officers.	N. C. O. and Men.
Artillery .....	8	78
Infantry .....	8	142
	—	—
	16	220



are reported as having actually performed training during the present season, and received pay, whilst of these

	Officers.	N. C. O. and Men.
Artillery .....	6	59
Infantry .....	6	113
	12	172

were present at inspection and were reported on, and

	Officers.	N. C. O. and Men.
Artillery .....	2	19
Infantry .....	2	29
	4	48

were absent from inspection, and I have therefore no means of knowing anything of their efficiency, but they were placed on the pay roll as ordered. Inspection reports of the several corps, with tabular statement, as well as reports on various details in connection with the same, are herewith transmitted.

#### INSPECTION REPORT OF CORPS.

##### *Victoria Garrison Artillery.*

The infantry inspection of this corps was held in the drill-shed on the evening of the 15th November, when 44 non-commissioned officers and gunners were in the ranks, five lads in training for the bugle corps also attending, but not in uniform. I am unable to ascertain why one battery should be maintained at a nominal strength of 85 men: it is far from reaching that strength, but it would be desirable to have at least that number of artillerymen, and as one captain is not able to obtain 85 men, the obvious remedy, which I have repeatedly suggested, is that the force should consist of two batteries of 43 men each, the recognized strength elsewhere throughout the Dominion; these would, I believe, be much more easily recruited.

Captain Dupont, failing to fill his battery, has more than once urged that the rifle corps should be converted into artillery and a brigade formed, with himself as Lieut.-Colonel; but the rifle companies are no hindrance to recruiting for the artillery, as all the men who wished to become artillerymen were, on the organization of the latter, allowed to join it, and as the official change of designation could not transfer the men without their consent, and as they decline to be so transferred, the only effect would be to lose the services of the men of the rifle companies, and no one would come forward to replace them. A number of the engineers of the Pacific Railway staff, coming to reside in Victoria for the winter, joined this battery just before inspection; physically and educationally these are just the men for the volunteer force, but as they cannot be looked upon as permanent residents here, they are hardly a real accession to the strength of the battery for the purpose for which it is organized. I was, however, glad that a military training should be afforded them, and the country at large will of course benefit thereby.

I must again strongly urge the desirability of forming this corps into two batteries, as I think it very undesirable that personal considerations should be allowed to over-ride the public advantage, and it is certainly very desirable to get artillerymen for the guns.

Captain Dupont knows his drill well, and making allowances for the shortness of time of training, the infantry drill of the battery was satisfactory.

Owing to the scarcity of recruits Captain Dupont has relaxed the regulations as to the height of recruits for artillery; undoubtedly a short man does not appear to advantage in artillery uniform, but the men below the regulation height are perhaps

amongst the most zealous gunners in the battery which in that way has not suffered by their admission. A number of recruits (referred to elsewhere) having joined the battery late in the season, the competitive artillery practice was postponed, at Captain Dupont's request, till December, too late to be reported on in this report. I have, however, constantly seen the detachments at gun drill under the sub-division officers and non-commissioned officers, and I was pleased with the attention shown.

Captain Tatlow, the Caretaker of defences, has acted as Instructor in infantry drill to the battery, and is always ready when required.

#### *1st Victoria Rifles.*

Captain Wolfenden has added considerably to the strength of this company during the past year. At the inspection on the 3rd November, 2 officers and 35 men were on parade, in addition to three lads training for bugle band.

#### *2nd Victoria Rifles.*

Captain Fletcher paraded 2 officers and 25 men for my inspection on the 5th November, about the same strength as in the previous year. Several good men had gone to the railway works, and expecting them back, he preferred waiting, to replacing them; they are physically a stout well grown set of young men.

On both the above occasions it rained very heavily and the inspections were held in the drill-shed which is too confined to allow any extensive drill. Company drill with simple extensions were gone through very creditably, considering the method of training, but to acquire efficiency for real service some other system must be pursued.

#### *Seymour Half-Battery Artillery.*

Inspected on the 1st November, showed but a poor muster, 1 officer and 15 men being present on parade. Captain Pittendrigh explains this by saying that men declined to enlist in a corps in which there were such serious deficiencies in equipment, and the guns for which were in such a ruinous state. The few men who turned out moved in squad and performed manual exercise and manned a howitzer at artillery exercise.

#### *New Westminster Rifles.*

Inspected on the 30th November, when 1 officer and 30 men were present. Captain Peele is an enthusiastic officer, but his lieutenants are prevented by their occupation from attending drill. Some recruits were allowed to fall out before the company was drilled, and more might have advantageously have been left out of the ranks. Still the men generally stepped well together, and had a good idea of drill in company and extended order, but the absence of their guides rendered the company movements unsatisfactory.

#### *Nanaimo Rifles.*

This company paraded for my inspection on the 10th November, when 28 men were present; but through stress of weather my steamer was detained, and 2nd Lieut. Harvey assembled them again on the 1th, when several men employed as engine drivers, &c, at the coal mines, were prevented attending, but 20 men were present. 2nd Lieut. Harvey is without other officers, and as the company is drawn from two different localities five miles apart, a good deal devolves on him. A seaman gunner of the last flagship here, was employed to drill this company some years ago, and although many men have changed since then, the traces of the work are still visible, and are an additional proof of the advantage of a thorough drill instructor with recruits.

Throughout the district, the clean and soldierly bearing and military appearance, and attention to details of dress, have much impressed me.

With one exception, every corps in the district has provided itself with full dress helmets or bushbies. First-class material for a force is evidently available, and with a competent instructor for the recruit training, and by bringing the corps together every year, so as to allow comparisons to be drawn, a healthy emulation would be aroused; and I believe the corps would work up so as to bear a very favorable comparison with any in Canada.

#### GENERAL REMARKS.

##### *Training.*

Application was made by the rifle companies at Victoria, to be permitted to perform their annual training in camp, but it was not granted, as they were not in battalion, the drill has consequently been conducted as heretofore, but the system is unsatisfactory; training is spread over too long a period; the attendance at each drill is so small, that it is really rather squad than company drill that is practiced, and this becomes very monotonous to the drilled men, whilst there is not enough of it to ground the recruits properly; and I am more than ever satisfied that preliminary drill for all hands, with an extra proportion for recruits, and then a fixed number of *all present* or full strength parades either in camp, or at corps headquarters, held at very short intervals, will form the most effective system of training, maintaining an interest throughout, and accustoming the men to work together.

It would have been very advantageous to the force here if a competent drill instructor, who has been thoroughly trained as such in the Her Majesty's army, could be obtained. Great credit is due to the officers generally for the efforts made and the progress attained under very great disadvantages. They have qualified to command drilled men, but the constant drudgery of training recruits in twos and threes exhausts their interest and patience, and the recruit not being grounded or afforded sufficient instruction at a time when he is willing to leave, requires constant correction throughout his whole training; he fails to acquire smartness at first, and soon loses any taste for soldiering.

The expense of an instructor here would be considerable, but by combining in one man the duties of caretaker of arms and drill instructor, and employing him also to drill the lads at the Collegiate and High Schools in which the governing bodies desire to establish a course of drill, the pay would be nearly made up.

##### *Clothing and Equipment.*

There being no Brigade Major in this district, I have, of course, undertaken the duties prescribed for that officer; have examined as carefully as practicable the issue books and returns of clothing in charge of each corps, and held inspections of all articles of Government property. I have sent forward Brigade Major's reports showing deficiencies, with explanations how each occurred, and have also sent in requisitions to complete the corps to its full equipment for present authorized strength.

I would recommend that all Government arms and accoutrements be marked with the number of the district, and numbered also consecutively from one to the highest number issued  $\frac{1}{100}$  before being issued from the District Stores; they could then be transferred from corps to corps without any re-marking; also, that all clothing should be marked with the number of the corps to which issued, as well as consecutively. In this way it will be possible to trace clothing that is missing and identify it when found. It is also desirable that all clothing condemned as worn out should be marked "condemned," as a justification for its being made away with.

It would, of course, have been preferable that new pattern rifled guns should have been supplied to the Seymour Artillery for the defence of the Frazer River, but

failing these it was expedient to put the 24-pr. Howitzers in serviceable order, and tenders have been called for to repair carriages, &c.

It is to be regretted that the infantry corps in this Province were clothed in rifle uniform rather than in scarlet, which is much more showy and attractive. Lieut.-Col. Houghton reported on this in 1876, and I find a very strong feeling here amongst all the corps in favor of changing to scarlet, and it is stated that a change of uniform would materially stimulate recruiting. A still stronger reason for the change is that among the aborigines, scarlet is recognized as the British uniform, and although there is at present no prospect of any disturbance, it is most desirable that our small force here should have the prestige of being recognized as the representative of British Imperial power.

#### *Bands.*

Nanaimo and New Westminster have applied for permission to organize bands in connection with the companies there organized, but this has not been sanctioned as it would be a serious reduction of the already too small effective strength.

Several attempts have, I understand, been made to maintain a Union Band in Victoria, but all appear to have fallen through.

As the population is so transitory I have suggested a bugle and drum corps, and a number of lads are in training, but as the bugles had to be sent for to Montreal, there has been considerable delay and no results this season. A good band would add immensely to the popularity of the militia here, and it is unfortunate that there should be so much difficulty in maintaining it.

#### *Reserves.*

The idea underlying the Canadian Militia system is that a large proportion of the youth of the country receive a reasonable amount of military training during three years service in the force, and then pass from the active branch, their places being again filled by fresh recruits. In the more newly settled parts of Canada such as this, it is very noticeable that a large proportion of those coming from the older provinces have passed through the ranks of the militia. With our present small force consisting of skeleton companies, it seems most desirable that some means should be adopted to organize these drilled men, so that they would have to know their places and would rapidly fall into line on any emergency. The present establishment is capable of expansion to three times its present size; it is merely the skeleton waiting to be clothed with flesh; in these drilled men the material exists, and although it is impossible, owing to the movement of population, to establish any fixed numbers as a reserve to each company, I would suggest that each captain be required to maintain a reserve service-roll and to enrol thereon all drilled men in his company district who may be willing to rejoin the force on any national emergency calling for their services. As this will entail a certain amount of work I should propose that for each twenty-five men so enrolled an additional *reserve* officer be allowed the company, and in order to secure trained men for this purpose, officers desirous of retiring, retaining rank, might be permitted to pass to this list with relief from active duty during peace, but to be attached to a company and charged with the duty of maintaining an enrolment of a certain number of men as suggested above, and with whom they would be liable to be recalled to serve on an emergency.

#### *Drill Sheds.*

Full reports on the drill sheds and armories have already been furnished.

The Victoria shed is too narrow for a company at full strength to change front; the offices, militia stores and armories, which are in the lean to sheds, should be removed to a separate building, and the lean-to thrown into the main building, thus giving much increased accommodation.

A detailed report on the state of this building was furnished by the Dominion Architect last November, but no further action has been taken. If something is not done soon, I fear the building will fall to ruin; the outside ground has been filled in about a foot since the shed was built, and the surface water soaks into the shed and has rotted the sills.

The New Westminster shed is largely maintained by the people of that locality, who use it for public meetings, &c.; this is very advantageous, as all feel an interest in seeing it properly looked after.

#### *Rifle Ranges.*

New Westminster and Nanaimo have good rifle ranges up to 800 yards.

I regret to say that the Victoria range is not satisfactory; it is on a very exposed point, projecting into the Straits of Fuca, and during the summer strong gusty winds prevail. It is for a portion of its length parallel to a public road, but there is no danger from the bullets, and care is exercised to avoid frightening horses, by "ceasing fire" when persons wish to pass; with these precautions there should be no danger of accidents.

A District Board has been since August searching for a more satisfactory range, but so far without success.

#### *Rifle Associations.*

The Provincial Association, long established in British Columbia, has done good work by bringing forward a few first-class shots, who would do themselves and their corps credit on any range, but the very excellence of these marksmen had become a hindrance to the further spread of rifle shooting, as young shots felt that it was of no use for them to enter the lists against these highly trained men, consequently public interest languished, and the matches were confined to a few; and even the rifle range was rarely occupied for practice. It was therefore evident that something must be done to change this state of affairs, and three local associations have been formed at Victoria, New Westminster and Nanaimo, the rules of which have been forwarded for approval, and these have adopted a system of classification in their competitions by which men are graded according to their previous shooting record, and whilst the most valuable prizes are still offered in open competition, other matches are limited to second and third class shots only; hence the beginner is pitted against his equals, and is thus encouraged to persevere until he reaches a higher class, and now, instead of four or five at voluntary practice, it is no unusual thing to find forty on the range, and the store requisitions show that since August last no less than 43,000 rounds have been purchased and expended in voluntary practice, an immense advance on any previous year.

#### *Ammunition.*

The ball ammunition is fortunately nearly expended, as it is in a very bad state. The outside of the boxes generally look well, but the ammunition inside is often very rusty, and water has been found in some of the boxes. I have already reported that, if expended at same rate as during present season, and I anticipate a still larger expenditure, there is not sufficient in store for next year's use, and I trust that the next supply will be a better article and in better preservation. There is still a large supply of blank ammunition, but I am informed on all sides that it is so bad as to be practically useless.

#### *Armament in Position.*

There are no fences round the batteries and cattle range over the parapets and tramp them down, mischievous persons take out and throw away the quoins and tampions and fill the guns with sticks and stones, hence everything movable is taken

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away and kept under lock and key ; but the guns are kept painted (although, unfortunately, a rusty, red color), and the vents and sight-slots are well plugged with grease, so that, though the batteries and the armament present rather a dilapidated appearance, in contrast with those on which regular troops are constantly employed, the guns are not really deteriorating, and the care-taker conscientiously does his best to preserve the guns ; and the stores are in good order and well cared for, although the storehouses are very cramped and damp.

I have the honor to be, Sir,  
Your obedient servant,

J. WIMBURN LAURIE, Colonel,  
Deputy Adjutant-General,  
Military District No. 11.

The Adjutant-General,  
Ottawa.

APPENDIX

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 1, Lieut.-Col. W. H. JACKSON, D.A.G.M.			Establishment.		Actual strength present at inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.
			Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.						
Brigade Staff.....					6	4						
1st Regiment of Cavalry.....	4	Lt.-Col. J. Cole, London.										
No. 2 Troop.....		Major F. Peters, London.	3	35	2	34	London.....	June 21	12		17	Marched and Rail.
No. 3 do .....		Major G Stewart, Courtright.....	3	35	2	34	do .....	do 21	12		61	
		Staff.....	8		1							
		Total .....	14	70	5	68						
London Field Battery.....		Major J. Peters, London.....	6	75	4	75	London.....	June 21	12		do	
No. 1 Battery, 1st Prov. Brigade, Field Artillery ...		Capt. W. Nicoll, Guelph .....	6	75	4	65	Guelph.....	June 21	12		do	73

No. 2.

Performed the Annual Drill for 1881-82.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
								Number of Non-exercised Men, if any.	Ranges.			
12 h	19 cents.	Good.	1 horse killed.	No.	Clothing fair; arms, &c., indifferent.	Marching past at walk and trot; field movements and firing; marching fair; other movements indifferent.	Yes.			July 1	July 2	36 horses.
24 h	Good.	Good.	1 horse killed.	No.						do 1	do 2	36 horses.
12 h	do	1 man dismissed.	1 man's leg bruised.	No.	Satisfactory.	Marching and trotting past, general brigade movement and field day, good.	do			July 1	July 2	28 horses.
12 h	do	Good.	Nil.	Yes; good.	do	do	do			July 1	July 2	29 horses.
												6 horses.
												1 horse.



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 1—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Miles.	Distance the several Corps had to proceed to Muster, and mode of transport.
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days drill performed.			
			Officers.	N. - C. O. and Men.	Officers.	N. - C. O. and Men.						
No. 2 Battery, 1st Prov. Brigade, Field Artillery	...	Capt. M. McCrae, Guelph.....	6	75	6	66	Guelph.....	Oct. 10	12 in 6 days.	Headquarters.		
7th Battalion "Fusiliers"	7	Lt.-Col. J. Walker, London.										
No. 1 Company	...	Captain Smith, London.....	3	43	1	41	London.....		12			
No. 2 do	...	Captain Miller, London.....	3	43	3	41	do .....		12			
No. 3 do	...	Capt. McKenzie, London.....	3	43	2	42	do .....		12			
No. 4 do	...	Captain McBeth, London.....	3	43	2	41	do .....		12			
No. 5 do	...	Capt. Gartshore, London.....	3	43	3	41	do .....		12			
No. 6 do	...	Capt. Peel, London.....	3	43	2	44	do .....		12			
No. 7 do	...	Captain Mahon, London.....	3	43	3	37	do .....		12			
		Staff .....	8		8	2						
		Total .....	29	301	24	289						

Not in Camp.

Marched.



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 1—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.
			Officers.	N. - C. O. and Men.	Officers.	N. - C. O. and Men.						
22nd Battalion "Oxford Rifles"	8	Lt.-Col. Cowan...										
No. 1 Company		Capt. MacQueen, Woodstock	3	43	2	30	London	June 21	12			27
No. 2 do		Captain Loveys, Embro	3	43	3	33	do	do 21	12			22
No. 3 do		Capt Williamson, Princeton	3	43	2	37	do	do 21	12			38
No. 4 do		Capt. R Y Ellis, Ingersoll	3	43	3	36	do	do 21	12			17
No. 5 do		Capt. Mullins	3	43	3	40	do	do 21	12			40
No. 6 do		Captain McCleughan, Woodstock	3	43	3	41	do	do 21	12			27
No. 7 do		Capt Chambers, Woodstock	3	43	3	34	do	do 21	12			47
No. 8 do		Captain M. Day, Thamesford	3	43	3	40	do	do 21	12			17
		Staff	8		7	6						
		Total	32	344	28	297						
24th Battalion "Kent Infantry"	6	Lt.-Col. Baxter, Chatham										
No. 1 Company		Capt Patterson, Chatham	3	43	2	22	London	June 21	12			66
No. 2 do		Capt Atkinson, Chatham	3	43	2	32	do	do 21	12			66
No. 3 do		Captain Raine, Ridgetown	3	43	2	41	do	do 21	12			59
No. 4 do		Captain Smith, Chatham	3	43	3	26	do	do 21	12			66
No. 5 do		Capt. Robinson, Bothwell	3	43	2	40	do	do 21	12			44
No. 6 do		Captain Hughes, Dresden	3	43	2	27	do	do 21	12			83
		Staff	8		8							
		Total	26	258	21	188						



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 1—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days' drill performed.		Miles.	Mode.
			Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.						
<b>25th Battalion "Elgin Infantry"</b>												
No. 1 Company	6	Lt.-Col. O' Malley, Wardsville.					London.....	June 21	12	Brigade Camp.	15	Rail.
No. 2 do		Capt. W. F. Ellis, St. Thomas.....	3	43	2	32	do .....	do 21	12		28	
No. 3 do		Captain W. Watt, Vienna.....	3	43	2	30	do .....	do 21	12		28	
No. 4 do		Capt. Weisbrod, Aylmer.....	3	43	2	35	do .....	do 21	12		15	
No. 5 do		Captain Moore, St. Thomas.....	3	43	3	34	do .....	do 21	12		15	
		Captain Lindsay, St. Thomas.....	3	43	2	39	do .....	do 21	12		15	
		Staff.....	8	.....	7	.....						
		Total .....	23	215	18	170						
<b>26th Battalion, "Middlesex Lt. Infantry"</b>												
No. 1 Company	8	Lt.-Col. Attwood, London.					London .....	June 21	12	do	10	do
No. 3 do		Captain Garnett, Delaware.....	3	43	2	36	do .....	do 21	12		8	
No. 4 do		Captain Choates, Harrietsville....	3	43	2	38	do .....	do 21	12		49	
No. 8 do		Captain Draney, Crumlin.....	3	43	2	43	do .....	do 21	12		20	
		Captain Wood, Avon.....	3	43	2	37	do .....	do 21	21			
		Staff.....	8	.....	4	.....						
		Total .....	20	172	12	154						



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 1—Continued.		Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.	
		Corps.		Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.		Officers.	N.-C. O. and Men.				Officers.	N.-C. O. and Men.	
27th Battalion, "Lambton Infantry" .....	6	Lt.-Col. Campbell, Watford.									
No. 1 Company ...		Capt. Woodward, Oil Springs.....		3	43	3	38	London .....	June 21	12	53
No. 2 do ...		Captain Pollack, Forest.....		3	43	3	37	do .....	do 21	12	71
No. 3 do ...		Captain Gattis, Widder.....		3	43	3	40	do .....	do 21	12	62
No. 4 do ...		Captain Kerr, Warwick.....		3	43	3	36	do .....	do 21	12	36
No. 5 do ...		Captain Beattie, Wallaceburg....		3	43	3	40	do .....	do 21	12	98
No. 6 do ...		Captain Carroll, Watford .....		3	43	3	38	do .....	do 21	12	36
		Staff.....		8	.....	8	5				
		Total .....		26	258	26	234				
32nd Battalion, "Bruce Infantry" .....	8	Lt.-Col. Cooper, Walkerton.									
No. 1 Company ...		Captain Boyd, Port Elgin .....		3	43	2	43	London .....	June 21	12	167
No. 2 do ...		Capt. Loscombe, Kincardine....		3	43	3	43	do .....	do 21	12	104
No. 3 do ...		Captain Jeffries, Lucknow.....		3	43	3	43	do .....	do 21	12	88
No. 4 do ...		Capt. Valentine, Paisley .....		3	43	2	43	do .....	do 21	12	155
No. 5 do ...		Captain Eckford, Walkerton.....		3	43	2	43	do .....	do 21	12	140
No. 6 do ...		Captain Douglas, Tara .....		3	43	3	43	do .....	do 21	12	183
No. 7 do ...		Captain Moffatt, Belmore.....		3	43	3	43	do .....	do 21	12	86
No. 8 do ...		Captain Gillies, Teeswater .....		3	43	2	43	do .....	do 21	12	86
		Staff.....		8	.....	.....	.....				
		Total .....		32	344	20	344				

Brigade Camp.  
Rail and Boat.  
Waggon and Rail.

Performed the Annual Drill for 1881-82—Continued.

60	24 hours.	Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
										Number of Non-exercised Men, if any.	Ranges.			
										Battalion.	Company.			
do	19 cents.			Fair; 1 Sergeant reduced.	Nil.									
do	Good.			Fair; 1 Sergeant reduced.	Nil.									
do	Nil.			Fair; 1 Sergeant reduced.	Nil.									
do	Fair; 18 strong.			Above average; 22 strong.										
do	Fair; clothing good.			Fair.										
do	Marching past in column and quarter column; Brigade movements and field day, advance in review order fair, except firing, which was not kept under proper control.			Yes.										
do	26			25										
do	200 and 300 yards.			200 and 400 yards.										
do	39-30			21-88										
do	July	1	July	2										5 horses.
do	do	1	do	2										
do	do	1	do	2										
do	do	1	do	2										
do	do	1	do	2										
do	do	1	do	2										
do	do	1	do	2										
do	do	1	do	2										Best shot, Private Robt. Sutton, 36 points.
do	do	1	do	2										
do	do	1	do	2										
do	do	1	do	2										
do	do	1	do	2										
do	do	1	do	2										5 horses.
do	do	1	do	2										
do	do	1	do	2										
do	do	1	do	2										Best shot, Private John Barber, 74 points.
do	do	1	do	2										



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 1—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.		
			Corps.		Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.							
33rd Battalion, "Huron Infantry" .....	9	Lieut.-Col. Ross, Goderich.											
No. 1 Company ...		Captain Miller, Goderich.....	3	43	2	39	Goderich ....	Sept. 13	12			...	
No. 2 do ...		Capt. B. Wilson, Wingham .....	3	43	2	39	do .....	do 13	12			37	
No. 3 do ...		Major C. Wilson, Seaforth .....	3	43	2	37	do .....	do 13	12			21	
No. 4 do ...		Capt. W. Sheperd, Clinton..	3	43	2	38	do .....	do 13	12			13	
No. 5 do ...		Captain Leckie, Brussells .....	3	43	2	34	do .....	do 13	12			48	
No. 7 do ...		Capt. McDonald, Clinton .....	3	43	2	37	do .....	do 13	12			8	
No. 8 do ...		Captain Haines, Gorrie.....	3	43	2	37	do .....	do 13	12			49	
No. 9 do ...		Capt. Mallough, Dungannon.....	3	43	2	32	do .....	do 13	12			12	
		Staff .....	8	.....	8	.....							
		Total .....	32	344	24	293							

Battalion Camp.  
Wagon and Rail.

Performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.		
								Number of Non-exercised Men, if any.	Ranges.				Figure of Merit.	
													Battalion.	Company.
24 hours.	20 cents.	Very good.	None.	Good; 15 strong.	Fair; clothing much stained from knapsacks.	Marching past in column and quarter column; manual and firing exercises; Battalion movements and extending for attack. Very satisfactory.	Yes.	39	25-83	Sept. 21	Sept. 24	5 horses.		
								39	26-79	do 21	do 24	Best shot, Pte. Pennington, 58 p'nts		
								36		do 21	do 24	Best shot, Pte. G. Steene, 50 points.		
								35	28-22	do 21	do 24	Best shot, Pte. W. Currie, 49 points		
								32	35-52	do 21	do 24	Best shot, Pte. Macintosh, 65 points.		
									23-25	do 21	do 24	Best shot, Pte. Jno. Penn, 57 points.		

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 2. Lieut.-Col. R. B. DENISON, D.A.G.M.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.				
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days' drill performed.						
			Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.				Miles.	Mode.				
Gov.'r-General's Body Guard		Lt.-Col. G. T. Denison, Toronto.													
Troop	1	Major Denison, Toronto.	3	43	2	42	Toronto	June 20	12	In Barracks.					
do	2	Major Dunn, Toronto.	3	43	2	40	do	do 20	12						
		Staff	3		3										
		Total	9	86	7	82									
2nd Regiment of Cavalry		Major Gregory, Oak Ridges.													
No. 1 Troop		Lieut. Button, St. Catharines	3	43	2	37	Niagara	June 13	12	In Camp.	12				
No. 2 do		Capt. McConnell, Oak Ridges	3	43	2	32	do	do 13	12		56				
No. 3 do		Major Elliott, Markham	3	43	2	35	do	do 13	12		56				
No. 4 do		Capt. Patterson, Grimsby	3	43	2	32	do	do 13	12		40				
No. 5 do		Capt. Marshall, Burford	3	43	2	32	do	do 13	12		85				
No. 6 do		Lieut. Servas, Queenston	3	43	2	34	do	do 13	12		5				
No. 8 do		Captain Buchner, Welland	3	43	2	34	do	do 13	12		28				
		Staff	9		7										
		Total	30	301	22	236									
Field Batteries		Major Gray, Toronto	6	75	5	65	Niagara	June 13	12	In Camp.	36 S.B.				
		Capt. McMahon, Hamilton	6	75			}	}	}			}			
		Major King, Welland	6	75											
		Total	18	225	5	65									



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 2—Continued.		Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.
			Corps.	Corps.	Place.	Date.	Number of days drill performed.		
Battalion or Corps.	Companies. Commanding Officer and Head Quarters.	Officers.	N.-C. O. and Men.	Officers.				N.-C. O. and Men.	
Garrison Batteries.....	Captain Gibson, Toronto.....	3	43	1	42	Toronto.....	July 4	12	Not in Camp.
	Lt.-Col. Hogg, Collingwood....	3	43						
	Captain Wiley, St. Catharines.	3	43	2	29	StCath'rines	June 18	12	In Camp.
	Total.....	9	129	3	71				
2nd Military District Engineers Company	Lt.-Col. Scoble, Toronto.....	5	70	1	48	Toronto.....	June 30	12	In Barracks.
2nd Battalion	10 Lieut.-Col. Otter, Toronto.								Not in Camp.
No. 1 Company	Captain Allan, Toronto.....	3	43	2	57	Toronto.....	July 1	12	
No. 2 do	Captain Brown, Toronto.....	3	43	2	50	do.....	do	1 12	
No. 3 do	Capt. Delamere, Toronto.....	3	43	2	53	do.....	do	1 12	
No. 4 do	Captain Close, Toronto.....	3	43	2	61	do.....	do	1 12	
No. 5 do	Capt. Kesterman, Toronto.....	3	43	2	48	do.....	do	1 12	
No. 6 do	Capt. Hamilton, Toronto.....	3	43	2	62	do.....	do	1 12	
No. 7 do	Capt. Jennings, Toronto.....	3	43	2	59	do.....	do	1 12	
No. 8 do	Captain Nash, Toronto.....	3	43	2	49	do.....	do	1 12	
No. 9 do	Capt. Hodgins, Toronto.....	3	43	2	49	do.....	do	1 12	
No. 10 do	Captain Baker, Toronto.....	3	43	3	47	do.....	do	1 12	
	Staff.....	8		8					Nil.
	Total.....	38	430	29	536				Nil.

performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS	
								Number of Non-exercised Men, if any.	Ranges.				
								Battalion.	Company.				
24 hours.	12 hours.	24 hours.	12 hours.	Good.	Good.	Good.	So reported.			Nov. 7	Nov. 7	Inspected by Lt.-Col. Strange, Inspector of Artillery, &c. Not required to perform annual drill, 1881-82.	
				Nil.	do	do	do			July 25	July 25		Inspected by Lt.-Col. Montizambert.
Yes; 35; very good.	Yes; 16; good.	do	do	do	do	do	do			July 18	July 4	Inspected by Major Walker, Royal Mil. College.	
do													
Battalion movements; manual and firing exercises.													
								49-53					
									49-48	Nov. 12	Nov. 12	Inspected by Maj.-Gen. Luard.	
									50-80	do 12	do 12		
									60-59	do 12	do 12		
									54-91	do 12	do 12		
									48-35	do 12	do 12		
									40-80	do 12	do 12		
									54-00	do 12	do 12		
									49-47	do 12	do 12		
									52-21	do 12	do 12		
									34-70	do 12	do 12		

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 2—Continued.		Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.		
			Officers.	N. - C. O. and Men.	Officers.	N. - C. O. and Men.				
10th Battalion....	6	Lt.-Col. Grasett, Toronto.								
No. 1 Company ...		Captain Boomer, Toronto.....	3	43	3	46	Toronto .....	Sept. 13	12	Not in Camp.
No. 2 do .....		Capt. Robertson, Toronto .....	3	43	3	44	do .....	do	13	
No. 3 do .....		Captain Caston, Toronto .....	3	43	2	47	do .....	do	13	
No. 4 do .....		Captain Appelbe, Toronto .....	3	43	2	41	do .....	do	13	
No. 5 do .....		Captain Darling, Toronto .....	3	43	3	45	do .....	do	13	
No. 6 do .....		Captain Harrison, Toronto .....	3	43	3	44	do .....	do	13	
		Staff .....	8		7					
		Total .....	26	258	23	267				
12th Battalion....	8	Lt.-Col. Garden, Aurora.								
No. 1 Company ...		Capt. Lea, Scarborough .....	3	43						Not in Camp.
No. 2 do .....		Capt. Bruce, Aurora .....	3	43						
No. 3 do .....		Captain Smith, King .....	3	43						
No. 4 do .....		Captain Lloyd, Newmarket.....	3	43						
No. 5 do .....		Capt. Tremayne, Sutton .....	3	43						
No. 6 do .....		Capt. Tomlinson, Markham .....	3	43						
No. 7 do .....		Capt. Wayling, Sharon .....	3	43						
No. 8 do .....		Captain Vidal, Yorkville.....	3	43						
		Staff .....	8							
		Total .....	32	344						





INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 2—Continued.		Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Miles.	Distance the several Corps had to proceed to Muster, and mode of transport.
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.			
			Officers.	N. - C. O. and Men.	Officers.	N. - C. O. and Men.					
13th Battalion....	6	Lt.-Col. Skinner, Hamilton.									
No. 1 Company			3	43							
No. 2 do			3	43							
No. 3 do			3	43							
No. 4 do			3	43							
No. 5 do			3	43							
No. 6 do			3	43							
		Staff	8								
		Total	26	258							
19th Battalion....	6	Lt.-Col. Macdonald, St Catharines.									
No. 1 Company		Captain Dorrity, Niagara	3	43	2	46	Niagara	June 13	12		
No. 2 do		Captain Day, St. Catharines	3	43	2	40	do	do 13	12		12
No. 3 do		Captain Carlisle, St. Catharines	3	43	3	40	do	do 13	12		12
No. 4 do		Capt. Vosburgh, Beamsville	3	43	2	27	do	do 13	12		26
No. 5 do		Captain Brennan, St. Catharines	3	43	1	32	do	do 13	12		12
No. 6 do		Captain Hiscott, Virgil	3	43	2	40	do	do 13	12		4
		Staff	7		6						
		Total	25	258	17	225					

In Camp.

Wagon and Marched.

Performed the Annual Drill for 1880-81 — *Continued.*

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General conduct of Corps. If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the men of the several Corps were <i>bonâ fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.	
							Number of Non-exercised Men, if any.	Figure of Merit.				
							Battalion.	Company.				
24 hours.	19 cents.	Good.	Yes; 26; very good.	Good.	Reviewed by the Honorable the Minister of Militia and Defence. Marching past, Brigade movements, &c., &c.	So reported.	200, 400 and 600 yards.	20-43	21-22	June 21	June 24	Inspected by Major General Luard.
								22-28	do 21	do 24		
								20-17	do 21	do 24		
								21-81	do 21	do 24		
								5-25	do 21	do 24		
								27-35	do 21	do 24		

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 2—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days' drill performed.		Miles.	Mode.
			Officers.	N.—C. O. and Men.	Officers.	N.—C. O. and Men.						
20th Battalion....	7	Lt.-Col. Allan, Milton.										
No. 1 Company ...		Capt. Albertson, Oakville .....	3	43	2	43	Niagara .....	June 13	12			38
No. 2 do ...		Captain Appelbe, Stewartown. ....	3	43	2	35	do .....	do 13	12			70
No. 3 do ...		Capt. Goodwillie, Georgetown.....	3	43	2	25	do .....	do 13	12			72
No. 4 do ...		Captain Curry, Norval.....	3	43	1	29	do .....	do 13	12			72
No. 5 do ...		Captain Breckon, Burlington.....	3	43	1	26	do .....	do 13	12			42
No. 6 do ...		Captain Shaw, Acton.....	3	43	1	21	do .....	do 13	12			79
No. 7 do ...		Capt. Robinson, Milton.....	3	43	2	34	do .....	do 13	12			61
		Staff.....	7		7							
		Total .....	28	301	18	213						
31st Battalion....	7	Lt.-Col. Brodie Owen Sound.										
No. 1 Company ...		Capt. Butchart, Owen Sound....	3	43	2	45	do .....	June 13	12			158
No. 2 do ...		Lieut. Pollard, Meaford.....	3	43	2	34	do .....	do 13	12			144
No. 3 do ...		Captain Telford, Leith.....	3	43	2	42	do .....	do 13	12			165
No. 4 do ...		Captain Moodie, Durham.....	3	43	2	39	do .....	do 13	12			140
No. 5 do ...		Captain Boyd, Owen Sound....	3	43	2	41	do .....	do 13	12			158
No. 6 do ...		Capt. Campbell, Flesherton .....	3	43	2	42	do .....	do 13	12			122
No. 7 do ...		Captain Rorke, Clarksburgh....	3	43	2	37	do .....	do 13	12			152
		Staff.....	7		4							
		Total .....	28	301	18	280						

performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
								Number of Non-exercised Men, if any.	Ranges.			
24 hours.	19 cents.	Good.	Yes; 21; good.	Good.	Reviewed by the Hon. the Minister of Militia and Defence.—Marching past, Brigade movements, &c., &c.	So reported.	200, 400 and 600 yards.	Battalion.	Company.			
do	do	do	do	do	do	do	do	26·36	22·55	June 21	June 24	Inspected by Maj.-General Luard, Command'g the Militia.
do	do	do	do	do	do	do	do	33·93	do	do 21	do 24	
do	do	do	do	do	do	do	do	31·04	do	do 21	do 24	
do	do	do	do	do	do	do	do	22·13	do	do 21	do 24	
do	do	do	do	do	do	do	do	30·41	do	do 21	do 24	
do	do	do	do	do	do	do	do	21·20	do	do 21	do 24	
do	do	do	do	do	do	do	do	19·90	do	do 21	do 24	
do	do	do	do	do	do	do	do	22·81	18·40	do 21	do 24	
do	do	do	do	do	do	do	do	24·86	do	do 21	do 24	
do	do	do	do	do	do	do	do	19·27	do	do 21	do 24	
do	do	do	do	do	do	do	do	34·50	do	do 21	do 24	
do	do	do	do	do	do	do	do	14·55	do	do 21	do 24	
do	do	do	do	do	do	do	do	24·90	do	do 21	do 24	
do	do	do	do	do	do	do	do	19·15	do	do 21	do 24	do

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 2—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise. Miles. Mode. Distance the several Corps had to proceed to muster, and mode of transport.	
			Corps.		Corps.		Place.	Date.	Number of days drill performed.		
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Officers.	N. - C. O. and Men.	Officers.	N. - C. O. and Men.					
<b>34th Battalion....</b>	7	Lt.-Col. O'Donovan, Whitby.									
No.1 Company ...		Capt. Rutledge, Whitby. ....	3	43							
No. 2 do ...		Capt. Farewell Oshawa. ....	3	43							
No. 3 do ...		Captain Smith, Oshawa. ....	3	43							
No. 4 do ...		Capt. Davidson, Beaverton. ....	3	43							
No. 5 do ...		Capt. McGillivray Uxbridge. ....	3	43							
No. 6 do ...		Captain Brown, Brooklin. ....	3	43							
No. 7 do ...		Capt. Herschfelder, Cannington. Staff. ....	3	43							
			8								
		Total. ....	29	301							
<b>35th Battalion....</b>	10	Lt.-Col. McKenzie, Barrie.									
No. 1 Company ...		Captain Graham, Barrie. ....	3	43							
No. 2 do ...		Capt. Campbell, Collingwood ...	3	43							
No. 3 do ...		Captain Cook, Cookstown. ....	3	43							
No. 4 do ...		Captain Ward, Vespra. ....	3	43							
No. 5 do ...		Lieutenant Ewan, Barrie. ....	3	43							
No. 6 do ...		Captain Wilson, Bradford. ....	3	43							
No. 7 do ...		Captain Burnett, Orillia. ....	3	43							
No. 8 do ...		Captain Rankin, Bond Head. ....	3	43							
No. 9 do ...		Captain McLaren, Alliston. ....	3	43							
No. 10 do ...		Captain Handley, Penetanguishene. ....	3	43							
		Staff. ....	8								
		Total. ....	38	430							

performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Number of Non-exercised Men, if any.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
									Ranges.	Figure of Merit.			
Battalion.	Company.												
				Yes; 14; good.	Good.								Not required to perform annual drill, 1881-82.
				Yes; 26; good.	Good.								Not required to perform annual drill, 1880-81.

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 2—Continued.		Establishment.		Actual strength present at inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.		Number of days drill performed.	Miles.
			Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.					
36th Battalion ...	9	Lieut.-Col. Scott, Brampton.									
No. 1 Company ...		Captain Miller, Brampton .....	3	43	2	37	Niagara .....	June 13	12		58
No. 2 do ...		Captain Barker, Orangeville .....	3	43	2	37	do .....	do 13	12		85
No. 3 do ...		Captain Tye, Brampton .....	3	43	2	38	do .....	do 13	12		58
No. 4 do ...		Captain Wolfe, Bolton .....	3	43	1	38	do .....	do 13	12	In Camp.	60
No. 6 do ...		Captain Smith, Elba .....	3	43	1	40	do .....	do 13	12		85
No. 7 do ...		Captain Henry, Mono Mills .....	3	43	1	42	do .....	do 13	12		67
No. 8 do ...		Capt. McCollum, Tullamore .....	3	43	2	30	do .....	do 13	12		69
No. 9 do ...		Captain Leslie, Orangeville .....	3	43	2	46	do .....	do 13	12		85
		Staff .....	8	.....	8	.....					
		Total .....	32	344	21	308					
37th Battalion ...		Lt.-Col. Davis, York.									
No. 1 Company ...		Capt. William-son, York .....	3	43	2	42	Niagara .....	June 13	12		98
No. 3 do ...		Captain Nellis, Caledonia .....	3	43	2	42	do .....	do 13	12		92
No. 4 do ...		Lieut. Griffiths, Hullsville .....	3	43	1	39	do .....	do 13	12	In Camp.	83
No. 5 do ...		Captain Ryan, Hagersville .....	3	43	2	39	do .....	do 13	12		83
No. 6 do ...		Capt. Goodwin, Cheapside .....	3	43	.....	.....	.....	.....	.....		.....
No. 7 do ...		Captain Sawle, Caledonia .....	3	43	2	42	Niagara .....	June 13	12		92
No. 8 do ...		Captain Musson, Cayuga .....	3	43	2	36	do .....	do 13	12		75
		Staff .....	8	.....	7	.....					
		Total .....	29	301	18	240					

Performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps. If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bonâ fide</i> enrolled members thereof, according to the Militia Act.	Number of Non-exercised Men, if any.	Ranges.	Battalion.	Company.	Date of Inspection.	Date when Drill was completed.	REMARKS.
24 hours.	19 cents.	Good.	Yes; 24; good.	Good.	Reviewed by the Hon. the Minister of Militia. Marching past, brigade movements, &c.								
24 hours.	19 cents.	Good.	Yes; 18; good.	Good.	do								
					do								
					So reported.								
							200, 400 and 600.						
								15-88					
								10-11		June 21	June 24		
								14-63		do 21	do 24		
								20-83		do 21	do 24		
								19-55		do 21	do 24		
								14-39		do 21	do 24		
								18-66		do 21	do 24		
								18-63		do 21	do 24		
								11-73		do 21	do 24		
							200, 400 and 600 yards.						
								24-88					
								22-50		June 21	June 24		
								27-63		do 21	do 24		
								32-44		do 21	do 24		
								26-17		do 21	do 24		
								21-91		June 21	June 24		
								23-84		do 21	do 24		
													Inspected by Maj.-General Luard, Command'g the Militia.
													Did not perform annual drill, 1881-82.



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT		Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.
No. 2—Continued.			Corps.	Corps.	Place.	Date.	Number of days drill performed.		
Battalion or Corps.	Companies. Commanding Officer and Head Quarters.	Officers. N. - C. O. and Men.	Officers. N. - C. O. and Men.						
38th Battalion ...	Lt.-Col. Jones, Brantford.								
No. 1 Company ...	Captain Cox, Paris.....	3	43	1	34	Niagara .....	June 13	12	91
No. 2 do ...	Lieut. Daniel, Brantford. ....	3	43	1	20	do .....	do 13	12	83
No. 3 do ...	Lieut. Howell, Brantford. ....	3	43	1	24	do .....	do 13	12	83
No. 4 do ...	Captain Morton, Brantford. ....	3	43	1	28	do .....	do 13	12	83
No. 5 do ...	Capt. Wetmore, Burford. ....	3	43	2	39	do .....	do 13	12	92
No. 6 do ...	Capt. Cockburn, Drumbo. ....	3	43	2	24	do .....	do 13	12	99
	Staff.....	7	.....	5	.....				
	<b>Total. ....</b>	<b>25</b>	<b>258</b>	<b>13</b>	<b>169</b>				
									In Camp. Railway.
39th Battalion ...	Lt.-Col. Mabee, Simcoe.								
No. 1 Company ...	Captain Goombs, Simcoe.....	3	43	.....	.....				
No. 2 do ...	Capt. Thompson, Villa Nova.....	3	43	.....	.....				
No. do ...	Capt. Price, Port Rowan.....	3	43	.....	.....				
No. 4 do ...	Captain Morgan, Walshingham .	3	43	.....	.....				
No. 5 do ...	Captain Yerks, Waterford.....	3	43	.....	.....				
No. 6 do ...	Capt. Matheson, Simcoe.....	3	43	.....	.....				
No. do ...	Captain Riddell, Port Dover.....	3	43	.....	.....				
No. 8 do ...	Captain Snider, Fredericksburg	3	43	.....	.....				
	Staff.....	8	.....	.....	.....				
	<b>Total. ....</b>	<b>32</b>	<b>344</b>	.....	.....				

Performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS	
								Number of Non-exercised Men, if any.	Figure of Merit.				
								Ranges.	Battalion.	Company.			
24 hours.	19 cents.	Good.		Yes; 20; very good.	Good.	Reviewed by the Hon. the Minister of Militia and Defence. Marching past, brigade movements, &c.	So reported.	200, 400 and 600 yards.	21-85	17-00	June 21	June 24	Not required to perform annual drill, 1881-82.
									23-58	do 21	do 24		
									17-33	do 21	do 24		
									21-93	do 21	do 24		
									32-22	do 21	do 24		
									19-10	do 21	do 24		

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 2—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.
			Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.						
44th Battalion....	8	Lt.-Col. Barnett, Clifton.										
No. 1 Company ...		Captain Bender, Drummondville	3	43								
No. 2 do ...		Captain James, Thorold.....	3	43								
No. 3 do ...		Capt M. J. Beam, Chippawa.....	3	43								
No. 4 do ...		Capt. Newbigging, Fort Erie.	3	43								
No. 5 do ...		Capt. Kennedy, Welland.....	3	43								
No. 6 do ...		Capt. Tattersall, Clifton.....	3	43								
No. 7 do ...		Capt. J. G. Bean, Stevensville....	3	43								
No. 8 do ...		Captain Barwell, Fenwick.....	3	43								
		Staff.....	7	.....								
		Total .....	31	336								
77th Battalion....	6	Lt.-Col. Brown, Dundas.										
No. 1 Company ...		Captain Bertram, Dundas.....	3	43	2	40	Niagara .....	June 13	12		62	
No. 2 do ...		Capt. McMonies, Waterdown.....	3	43	1	42	do .....	do 13	12		63	
No. 3 do ...		Captain Hoey, Binbrook.....	3	43	2	41	do .....	do 13	12		58	
No. 4 do ...		Captain Walker, Rockton.....	3	43	2	43	do .....	do 13	12		63	
No. 5 do ...		Capt. Carpenter, Saltfleet.....	3	43	2	43	do .....	do 13	12		50	
No. 6 do ...		Captain Wells, Glanford.....	3	43	2	43	do .....	do 13	12		64	
		Staff.....	7	.....	6	.....						
		Total .....	25	258	17	252						
Demi-Battery .....		Major Wilson, Sault Ste. Marie	2	21								
Rifle Company....		Lieut. Towers, Sault Ste. Marie	1	34								
			3	55								



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 3, Lieut.-Col. H. V. VILLIERS, D. A. G. M.			Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Miles.	Distance the several Corps had to proceed to Muster, and mode of transport.
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.			
			Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.					
3rd Provisional Regiment of Cavalry	3	Lieut.-Colonel D. A. Boulton, Cobourg.									
No. 1 Troop		Bt. Major Regan, Cobourg	2	43	2	37	Cobourg	Sept. 6	12 days.	In Camp at Picton.	
No. 2 do		Lieut. Weller, Port Hope	2	43	2	30	Port Hope	do 6			
No. 3 do		Bvt. Lieut.-Col. Rogers, Peterboro'	2	43	2	37	Peterboro'	do 6			
		Staff	7		7						
		Total	13	129	13						
4th Provisional Regiment of Cavalry	4	Lt.-Col. J. Duff, Kingston.									
No. 1 Troop		Captain Knight, Kingston	2	43			}				
No. 2 do		Captain Perry, Napanee	2	43							
No. 3 do		Bt. Lt.-Col. Wood, Loughborough	2	43							
No. 4 do		Bt. Major White, Picton	2	43							
		Staff	7								
		Total	15	172							

performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.	
								Number of Non-exercised Men, if any.	Ranges.				
								Battalion.	Company.				
48 hours.	16½ cents.	Very good.		Yes; 12 performers. Fair.	Clothing good and clean, arms and accoutrements clean.	Marched past at walk and trot in column and quarter column of troops, Brigade field movements and attack on supposed enemy, all fairly performed.	Yes.	This Regiment did not perform Target Practice while in Camp.			Sept. 16	Sept. 17	Inspected by Maj - General Luard, on 16th Sept.
											do 16	do 17	
											do 16	do 17	
													Not ordered for drill this year.

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 3—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.		
			Corps.		Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.							
Kingston Field Battery.....	1	Capt. H. Wilmott Kingston.....	6	74	4	51	Kingston.....	Sept. 6	12		In Camp at Picton.		
Durham Field Battery.....	1	Captain McLean, Port Hope.....	6	74	4	62	Port Hope...	Sept. 6	15		In Camp at Port Hope, Battery Headquarters.		
Cobourg Garrison Battery....	1	Capt. H. Dumble, Cobourg.....	2	42									
Port Hope Garrison Battery....	1	Bt Maj. Gurnsey, Port Hope.....	2	42									





INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 3—Continued.		Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.
			Corps.		Place.	Date.	Number of days drill performed.		
Battalion or Corps.	Companies. Commanding Officer and Head Quarters.	Officers.	N.-C. O. and Men.	Officers.				N.-C. O. and Men.	
4th Battalion, "P. W. O. Rifles." .....	6								
No. 1 Company ...	Lieut.-Col. John Kerr, Kingston. Capt. Chowan, Kingston.....	2	43	2	43	Kingston ....	May 1	12	Performed their drills in the evenings on the Drill Shed parade ground.
No. 2 do .....	Lieut. Hubbell, Kingston.....	2	43	2	43	do .....	do	12	
No. 3 do .....	Captain Power, Kingston.....	2	43	2	43	do .....	do	12	
No. 4 do .....	Captain Morton, Kingston.....	2	43	1	43	do .....	do	12	
No. 5 do .....	Capt. Galloway, Kingston.....	2	43	2	43	do .....	do	1	
No. 6 do .....	Captain Sands, Kingston.....	2	43	1	43	do .....	do	12	
	Staff.....	8		8					
	Total .....	20	258	18	258				
15th Battalion, "Argyle Light Infantry." .....	4								
No. 1 Company ...	Lieut.-Col. S. S. Lazier, Belleville. Captain Biggar, Belleville.....	2	43	}					
No. 3 do .....	Captain Farley, Belleville.....	2	43						
No. 4 do .....	Captain Simpson, Belleville. ....	2	43						
No. 5 do .....	Lieut. Bullen, Belleville. ....	2	43						
	Staff.....	7							
	Total .....	15	172						

Performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
								Number of Non-exercised Men, if any.	Ranges.			
								Battalion.	Company.			
12 hours.	Men rationed themselves.	Good		Yes; 24 performers; good.	Clothing good and clean; arms and accoutrements clean.	Marched past in column and quarter column; Battalion field movements and skirmishing, all well performed.	Yes.					
								No target practice returns received.				
										July 29	July 29	Inspected by Major General Luard on 29th July.
										do 29	do 29	
										do 29	do 29	
										do 29	do 29	
										do 29	do 29	
												Not as yet inspected.

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 3—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.			
			Corps.		Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.		
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.								
16th Battalion, Prince Edward	6	Lt.-Col. Walter Ross, Picton.												
No.1 Company	...	Captain Fralick, Picton.....	2	43	1	43	Picton.....	Sept. 6	12	In Camp.	8	Waggon.		
No.4 do	...	Capt. Ostrander, Milford.....	2	43	2	41	do .....	do	6		12		8	
No.5 do	...	Capt. Vandusen, Milford.....	2	43	2	37	do .....	do	6		12		8	
No.6 do	...	Capt. Johnson, Picton .....	2	43	2	40	do .....	do	6		12		...	
No.7 do	...	Capt. Peterson, Ameliasburg ...	2	43	.....	.....	} .....	.....	.....		.....		.....	
No.8 do	...	Capt. Cunningham, Rednersville Staff.....	2	43	.....	.....								.....
		Total .....	8	.....	7	.....								
			20	258	14	161								
40th Batt., North-umberland.....	8	Lt.-Col. W. Smith, Cobourg.												
No.1 Company	...	Brev Lt.-Col. Graveley, Cobourg.	2	43	.....	.....	} .....	.....	.....	.....	.....	.....		
No.2 do	...	Capt. Guillet, Cobourg .....	2	43	.....	.....								
No.3 do	...	Capt Bonnycastle Campbellford...	2	43	.....	.....								
No.4 do	...	Captain Butler, Brighton.....	2	43	.....	.....								
No.6 do	...	Captain Rogers, Grafton.....	2	43	.....	.....								
No.7 do	...	Captain Duncan, Colborne.....	2	43	.....	.....								
No.8 do	...	Captain Duncan, Castleton .....	2	43	.....	.....								
No.9 do	...	Capt. Hurlburt, Warkworth .....	2	43	.....	.....								
		Staff.....	8	.....	.....	.....								
		Total .....	24	344	.....	.....								

performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
								Number of Non-exercised Men, if any.	Ranges.			
								Battalion.	Company.			
								Figure of Merit.				
24 hours.	17 cents.	Very good.		Yes; 18 performers; very good.	Clothing good and clean. Arms and accoutrements good & clean.	Marched past in column and quarter column. Brigade Field movements—skirmishing and attack on supposed enemy, all fairly performed.	Yes.	200, 400 & 600 yards.	21-44			
								19-69	Sept. 16	Sept. 17	Inspected by Maj.-General Luard, on 16th Sept.	
								22-04	do 16	do 17		
								20-94	do 16	do 17		
								23-11	do 16	do 17		
											Did not turn out for drill.	
											Not ordered for drill this year.	

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 3—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.
			Officers.	N - C. O. and Men.	Officers.	N - C. O. and Men.						
45th Battalion, West Durham.	6	Lt.-Col. F. Cubitt, Bowmanville. . .										
		No 1 Company ... Capt. Scott, Bowmanville ...	2	43	1	34	Bowman'le	Sept. 6	12			
		No. 2 do ... Capt. Kennedy, Fenelon Falls .	2	43	2	34	do	do	6	12	76	Waggon and Railway.
		No. 3 do ... Lieut. Brown, Burtonville.....	2	43	1	16	do	do	6	12	20	
		No. 4 do ... Captain Evans, Omemece.....	2	43	1	31	do	do	6	12	50	
		No. 5 do ... Lieut. Stanton, Lindsay.....	2	43	1	24	do	do	6	12	60	
		No. 6 do ... Capt. McDonald, Kendall.....	2	43	2	36	do	do	6	12	34	
		Staff.....	8		7	5						
Total.....			20	258	15	200						
46th Battalion, East Durham.	6	Lt.-Col. A. Wil- liams, Port Hope.										
		No 2 Company ... Capt. Dingwall, Port Hope.....	2	43	2	41	Port Hope...	Sept. 6	12			
		No. 3 do ... Capt Ward, Port Hope.....	2	43	2	37	do	do	6	12		
		No. 4 do ... Captain Hunter, Millbrook.....	2	43	2	40	do	do	6	12	18	Midland Railway.
		No. 5 do ... Captain Walsh, Springville.....	2	43	1	32	do	do	6	12	22	
		No. 6 do ... Captain Preston, Lifford.....	2	43	1	35	do	do	6	12	30	
		No. 7 do ... Captain Grey, Janetville.....	2	43	3	36	do	do	6	12	26	
		Staff.....	8		7							
Total.....			20	258	18	221						

performed the Annual Drill for 1881-82—Continued.

60	48 hours.	Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bonâ fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
									Number of Non-exercised Men, if any.	Ranges.			
do	17 cents.												
do	Very good.												
do	Yes; 14 performers; good.												
do	Clothing good and clean; arms and accoutrements, do.												
do	Marched past in column and quarter column; brigade field movements; skirmishing and attack on supposed enemy, all fairly performed.												
do	Yes.												
do	200, 400 and 600 yards.												
do	23-50												
do	19-48												
do	17-66												
do	22-08												
do	25-90												
do	30-07												
do	25-86												
do	26-68												
do	22-95												
do	25-26												
do	40-82												
do	*												
do	22-54												
do	21-69												
do	200, 400 and 600 yards.												
do	20, 400 and 600 yards.												
do	19-48												
do	17-66												
do	22-08												
do	25-90												
do	30-07												
do	25-86												
do	23-50												
do	19-48												
do	17-66												
do	22-08												
do	25-90												
do	30-07												
do	25-86												
do	26-68												
do	22-95												
do	25-26												
do	40-82												
do	*												
do	22-54												
do	21-69												
do	200, 400 and 600 yards.												
do	20, 400 and 600 yards.												
do	19-48												
do	17-66												
do	22-08												
do	25-90												
do	30-07												
do	25-86												
do	23-50												
do	19-48												
do	17-66												
do	22-08												
do	25-90												
do	30-07												
do	25-86												
do	26-68												
do	22-95												
do	25-26												
do	40-82												
do	*												
do	22-54												
do	21-69												
do	200, 400 and 600 yards.												
do	20, 400 and 600 yards.												
do	19-48												
do	17-66												
do	22-08												
do	25-90												
do	30-07												
do	25-86												
do	23-50												
do	19-48												
do	17-66												
do	22-08												
do	25-90												
do	30-07												
do	25-86												
do	26-68												
do	22-95												
do	25-26												
do	40-82												
do	*												
do	22-54												
do	21-69												
do	200, 400 and 600 yards.												
do	20, 400 and 600 yards.												
do	19-48												
do	17-66												
do	22-08												
do	25-90												
do	30-07												
do	25-86												
do	23-50												
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do	17-66												
do	22-08												
do	25-90												
do	30-07												
do	25-86												
do	26-68												
do	22-95												
do	25-26												
do	40-82												
do	*												
do	22-54												
do	21-69												
do	200, 400 and 600 yards.												
do	20, 400 and 600 yards.												
do	19-48												
do	17-66												
do	22-08												
do	25-90												
do	30-07												
do	25-86												
do	26-68												
do	22-95												
do	25-26												
do	40-82												
do	*												
do	22-54												
do	21-69												
do	200, 400 and 600 yards.												
do	20, 400 and 600 yards.												
do	19-48												
do	17-66												
do	22-08												
do	25-90												
do	30-07												
do	25-86												
do	26-68												
do	22-95												
do	25-26												
do	40-82												
do	*												
do	22-54												
do	21-69												
do	200, 400 and 600 yards.												
do	20, 400 and 600 yards.												
do	19-48												
do	17-66												
do	22-08												
do	25-90												
do	30-07												
do	25-86												
do	26-68		</										

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 3—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days drill performed.			
			Officers.	N. - C. O. and Men.	Officers.	N. - C. O. and Men.				Miles.	Mode.	
47th Battalion, Frontenac .....	10	Lieut.-Col. G. A. Kirkpatrick, Kingston.										
No. 1 Company ...		Captain Hewton, Storrington....	2	43	2	39	Kingston.....	Sept. 6	12		16	
No. 2 do .....		Captain Hunter, Inverary .....	2	43	2	38	do .....	do	6	12	12	
No. 3 do .....		Captain Spooner, Elginburg .....	2	43	2	42	do .....	do	6	12	7	
No. 4 do .....		Captain Kelley, Portsmouth.....	2	43	2	39	do .....	do	6	12	2	
No. 5 do .....		Captain Byrne, Barriefield.....	2	43	2	41	do .....	do	6	12	0	
No. 6 do .....		Captain Radford, Wolf Island....	2	43	2	42	do .....	do	6	12	3	
No. 7 do .....		Captain Joyner, Harrowsmith....	2	43	2	42	do .....	do	6	12	16	
No. 8 do .....		Captain Cox, Tamworth.....	2	43	2	42	do .....	do	6	12	36	
No. 9 do .....		Capt. Patterson, Amherst Island	2	43	2	34	do .....	do	6	12	15	
No. 10 do .....		Captain Maybee, Ernestown .....	2	43	2	41	do .....	do	6	12	15	
		Staff.....	8	.....	7	.....						
		Total .....	28	430	27	400						
49th Battalion, Hastings Rifles	6	Lt.-Col. J. Brown, Belleville.										
No. 1 Company ...		Captain Harrison, Belleville.....	2	43								
No. 2 do .....		Captain Fidler, Sterling.....	2	43								
No. 3 do .....		Captain Vander-voort, Sidney..	2	43								
No. 4 do .....		Captain Crozier, Belleville.....	2	43								
No. 5 do .....		Captain Lennox, Tyendenago....	2	43								
No. 6 do .....		Captain Ponton, Belleville.....	2	43								
		Staff.....	8	.....								
		Total .....	20	258								

Performed the Annual Drill for 1881-82 - *Continued.*

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bonâ fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS		
								Number of Non-exercised Men, if any.	Ranges.				Figure of Merit.	
													Battalion.	Company.
48 hours.							Yes.							
17 cents.								200, 400 and 600 yards.	25.83					
Very good.									23-32	Sept. 16	Sept. 17	Inspected by Major General Luard, on 16th Sept.		
None.									29-05	do 16	do 17			
Yes; 13 performers; very good.									26-26	do 16	do 17			
Clothing very good and clean; arms and accoutrements very good and clean.									26-62	do 16	do 17			
Marching past in column and quarter-column; Brigade movements, skirmishing and attack on supposed enemy, all fairly performed.									37-13	do 16	do 17			
									23-77	do 16	do 17			
									23-73	do 16	do 17			
									41-85	do 16	do 17			
									24-07	do 16	do 17	Best shooting company in Brigade.		
									22-56	do 16	do 17			
												Not ordered for drill this year.		



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 3—Continued.		Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.	
			Corps.	Corps.	Place.	Date.	Number of days drill performed.		Miles.	Mode.
Battalion or Corps.	Companies. Commanding Officer and Head Quarters.	Officers. N.-C. O. and Men.	Officers. N.-C. O. and Men.							
57th Battalion, "Rangers." ...	6 Lieut.-Col. J. Z. Rogers, Peterboro'.									
No. 1 Company ...	Captain Edwards, Peterboro' .....	2	43							
No. 2 do ...	Capt. Langford, Peterboro' .....	2	43							
No. 3 do ...	Captain Rogers, Ashburnham ...	2	43							
No. 4 do ...	Captain Dean, Keene .....	2	43							
No. 5 do ...	Captain Burke, Norwood .....	2	43							
No. 6 do ...	Captain Howard, Hastings .....	2	43							
	Staff .....	8								
	Total.....	20	258							

Performed the Annual Drill for 1881-82 - *Continued.*

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps. If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Number of Non-exercised Men, if any.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
								Ranges.	Figure of Merit.			
								Battalion.	Company.			
												Not ordered for drill this year.

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 4, Lieut.-Col. A. J. MAUNSELL, D. A. G. M.		Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.	
Battalion or Corps.	Companies.	Corps.	Corps.		Place.	Date.	Number of days' drill performed.		Miles.	Mode.
	Commanding Officer and Head Quarters.	Officers.	N.-C. O. and Men.	Officers.				N.-C. O. and Men.		
Princess Louise Dragoon Guards .....	1	Capt. J. Stewart, Ottawa .....	3	35						
Prescott Troop of Cavalry .....	1	Captain Raney, Prescott .....	3	35	3	32	Ottawa.....	Sept. 6	12	Brigade Camp. 54 Railway.
Field Battery of Artillery .....	1	Captain Stewart, Ottawa .....	6	75	5	69	Ottawa.....	Sept. 6	12	do 2 1/2 Marched.

performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bonâ fide</i> enrolled members thereof, according to the Militia Act.	Number of Non-exercised Men, if any.	Ranges.	Target Practice.	Date of Inspection.	Date when Drill was completed.	REMARKS.
6 hours.	1 day.	6 hours.										
do	Men 16 cents, horses 26 cents.											
Yes; 17 performers; very good.	do	Good.			Cavalry drill, mounted and dismounted, in troop and squadron, and sword exercise, improved daily.	Yes.	2	200 and 400 yards.	15-87	13th Sept., by Hon. Minister of Militia. 14th Sept., by Major-Gen. in command.	Sept. 17	Best shot in Troop, Sergt Montgomery.
do	do	do	do	do	Field artillery drill and field manoeuvres; shot and shell practice. Reported favorably upon by Inspector of Artillery.	do				Sept. 17	Sept. 17	Best shooting Battery in Canada, 1881-82.
											Drill not yet completed.	

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 4—Continued.		Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.											
		Corps.		Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.										
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Officers.	N.-C. O. and Men.	Officers.				N.-C. O. and Men.												
Field Battery of Artillery.....	1	Bt.-Major McKenzie, Gananoque	6	75	5	68	Ottawa.....	Sept. 6	12	Brigade Camp.	97	Railway.									
Garrison Battery of Artillery.....		Capt Coughlin, Prescott.....	3	43																	
Gov.-General's Foot Guards... No. 1 Company ... No. 2 do ... No. 3 do ... No. 4 do ... No. 5 do ... No. 6 do ...	6	Lieut.-Col. Ross, Ottawa. Captain Todd, Ottawa..... Lieut. Toller, Ottawa..... Captain Aumond, Ottawa..... Bt.-Maj. Weatherley, Ottawa ... Captain Graburn, Ottawa..... Captain Lee, Ottawa..... Staff.....	3	43	3	43	3	43	3	43	3	43	8	20	240	Ottawa.....		12	Company Headquarters.		
		Total .....	26	258																	



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 4—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Miles.	Distance the several Corps had to proceed to Muster, and mode of transport.
			Corps.		Corps.		Place.	Date.	Number of days' drill performed			
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Officers.	N.—C. O. and Men.	Officers.	N.—C. O. and Men.						
18th Battalion...	6	Lt.-Col. Butterfield, L'Original										
No. 1 Company ...		Capt. Higginson, Hawkesbury....	3	43	.....	.....						
No. 2 do ...		Capt. Vankleek, Vankleek Hill..	3	43	.....	.....						
No. 3 do ...		Capt. Huntington, L'Original.	3	43	.....	.....						
No. 4 do ...		Capt. LeRoy, East Hawkesbury....	3	43	.....	.....						
No. 5 do ...		Capt. Johnson, Plantagenet.....	3	43	.....	.....						
No. 6 do ...		Capt. Wyman, Hawkesbury Mills.....	3	43	.....	.....						
		Staff.....	8		.....	.....						
			26	258	.....	.....						
41st Battalion....	6	Lieut.-Col. Cole, Brockville.										
No. 1 Company ...		Captain Cook, Brockville.....	3	43	3	37	Ottawa.....	Sept. 6	12		73	
No. 2 do ...		Captain Jackson, Gananoque.....	3	43	2	42	do .....	do	6	12	97	
No. 3 do ...		Captain Lander, Frankville.....	3	43	3	20	do .....	do	6	12	67	
No. 4 do ...		Captain Merrick, Merrickville....	3	43	2	43	do .....	do	6	12	68	
No. 5 do ...		Captain Teskey, Carleton Place.	3	43	3	38	do .....	do	6	12	29	
No. 6 do ...		Captain Garvin, Munster.....	3	43	2	32	do .....	do	6	12	29	
		Staff.....	8		6							
			26	258	20	212						





INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 4—Continued.		Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Miles.	Distance of the several Corps had to proceed to Muster, and mode of transport.	
		Corps.		Corps.		Place.	Date.	Number of days drill performed.				
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Officers.	N. - C. O. and Men.	Officers.				N. - C. O. and Men.			
42nd Battalion...	6	Lieut.-Col. Buell, Brockville.										
No. 1 Company ...		Capt. Macdonell, Almonte .....	3	43	3	40	Ottawa .....	Sept. 6	12		35	Camp. Rail
No. 2 do ...		Capt. Sparham, Brockville .....	3	43	2	43	do .....	do	6	12	73	
No. 3 do ...		Capt. Matheson, Perth .....	3	43	2	43	do .....	do	6	12	57	
No. 4 do ...		Captain Cornett, Landsdown ...	3	43	2	43	do .....	do	6	12	89	
No. 5 do ...		Capt. Gill, Brockville .....	3	43			do .....	do	6	12	73	
No. 6 do ...		Captain Hollingsworth, Pembroke	3	43	2	43	do .....	do	6	12	...	
		Staff .....	8		5							
		Total .....	26	258	16	212						
43rd Battalion, Ottawa and Carleton Rifles	6	Lt.-Col. White, Ottawa.										
No. 1 Company ...		Captain Lang, Ottawa .....	3	43	2	36	Ottawa .....	Sept. 6	12		...	Camp. Marched, rail and wagon.
No. 2 do ...		Captain Walker, Kinburn .....	3	43	3	43	do .....	do	6	12	54	
No. 3 do ...		Captain Wright, Wakefield .....	3	43	2	35	do .....	do	6	12	25	
No. 4 do ...		Captain Grant, Vernon .....	3	43	1	37	do .....	do	6	12	33	
No. 5 do ...		Captain Jowsey, Bardley .....	3	43	3	36	do .....	do	6	12	18	
No. 6 do ...		Capt. Chamberlain, Aylwin ..	3	43	3	32	do .....	do	6	12	...	
		Staff .....	8		7							
		Total .....	26	258	21	219						



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 4—Continued.		Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.		
			Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.			Miles.	Mode.
56th Battalion, Lisgar Rifles...	7	Lt.-Col. Jessup.								
No. 1 Company ...		Captain Adams, Prescott .....	3	43	.....	.....				
No. 2 do ...		Bt-Maj. Bennett, Prescott .....	3	43	.....	.....				
No. 3 do ...		Bt-Maj. Campbell, Burritt's Rapids	3	43	.....	.....				
No. 4 do ...		Capt. Chambers, Kemptville .....	3	43	.....	.....				
No. 5 do ...		Bt-Maj. Checkley, North Augusta.	3	43	.....	.....				
No. 6 do ...		B-Maj Carmichael Spencerville. ...	3	43	.....	.....				
No. 7 do ...		Captain Morgan, Metcalf .....	3	43	.....	.....				
		Staff .....	8		.....	.....				
		Total .....	29	301	.....	.....				
59th Battalion ...	7	Lt.-Col. Bergin, Cornwall.								
No. 1 Company ...		Captain Mildner, Cornwall. ....	3	43	2	42	Ottawa.....	Sept. 6	12	99
No. 2 do ...		Captain Smyth, Cornwall. ....	3	43	3	43	do .....	do	6	12
No. 3 do ...		Captain Davey, Cornwall. ....	3	43	3	42	do .....	do	6	12
No. 4 do ...		Capt. McLennan, Lancaster. ....	3	43	2	41	do .....	do	6	12
No. 5 do ...		Captain Light, Farren's Point.	3	43	3	41	do .....	do	6	12
No. 6 do ...		Captain Smart, Lunenburg .....	3	43	2	42	do .....	do	6	12
No. 7 do ...		B-Maj. McDiarmid Athol .....	3	43	3	40	do .....	do	6	12
		Staff .....	8		7					
		Total .....	28	301	25	291				

Camp.

Rail and wagon.



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 5, Lieut.-Col. B. VAN STRAUBENZEE, D. A. G. M.			Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.		Number of days' drill performed.	Miles.
			Officers.	N.-O. O. and Men.	Officers.	N.-O. O. and Men.					
5th Provisional Regiment of Cavalry .....	5	B.Lt.-Col. Taylor, Cookshire .....	20	175	.....	.....	.....	.....	.....	.....	.....
6th Provisional Regiment of Cavalry .....	4	Bt. Lt.-Col. Burwash, Montreal									
No. 1 Company .....		Capt. McArthur, Montreal.....	3	35	3	26	St. Johns....	June 21	12		26
No. 2 do .....		Capt. Wanless, St. Andrews....	3	35	2	31	do .....	do 21	12	In Camp.	82
No. 3 do .....		Capt. Barr, Covey Hill.....	3	35	2	33	do .....	do 21	12		36
No. 4 do .....		Captain Bush, Clarenceville... Staff.....	3	35	3	32	do .....	do 21	12		20
		Total .....	17	140	14	128					
Montreal Field Battery.....		Lt.-Col. Stevenson, Montreal..	6	74	6	53	Montreal.....		12	do	.....
Shefford Field Battery .....		Lieut.-Col. Amyrauld, Granby.	6	74	7	72	St. Johns....	June 21	12	do	36



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 5—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days drill performed.		
			Officers.	N. - O. O. and Men.	Officers.	N. - O. O. and Men.				Miles.	Mode.
Richmond Field Battery .....		Lt.-Col. Hon. H. Aylmer, Richmond .....	6	74	4	59	Richmond ...	Aug. 31	12	In Camp.	
Brigade Montreal Garrison Artillery .....	6	Lt.-Col. Oswald, Montreal .....	26	252							
St. Johns Garrison Artillery...	1	Major Drums, St. Johns .....	3	43	2	37	St. Johns .....		12	Headquarters.	
Montreal Engineers .....	1	Major Kennedy, Montreal .....	3	84	1	30	Montreal .....	Sept. 3	12	do	

Performed the Annual Drill for 1881-82—Continued.

do	2 hours.	3 hours.	12 hours.	Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Number of Non-exercised Men, if any.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
													Ranges.	Figure of Merit.			
	Battalion.	Company.															
Good.	Good.		Good.														
o	Clothing and arms in good order.		Brass; 16 performers. Clothing and arms in good condition.														
Engineering work and Company drill, very good.			Field movements.														
do	Yes.		Yes.														
Sept. 3																	
																	Inspected by Major Walker, R. E.
																	Inspected by the Inspector of Artillery.
																	Returns from five batteries only. Not yet inspected.
																	Inspected by the Inspector of Artillery and B M.



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 5—Continued.			Establishment.	Actual strength present at inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.			Number of days drill performed.
			Officers.	N. C. O. and Men.	Officers.	N. C. O. and Men.			Miles.	Mode.	
1st Battalion or Prince of Wales Regiment.....	6	Lieut. Col. Bond, Montreal .....	26	258	19	226	Montreal.....	.....	12	Headquarters.	.....
3rd Battalion or Victoria Rifles of Canada.....	6	Lt.-Col. Whitehead, Montreal.....	26	258	19	247	do	.....	12	In Camp.	.....
5th Battalion Royal Scots Fusiliers.....	6	Major Geddes, Montreal.....	26	258	12	225	do	.....	12	Headquarters.	.....

performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Number of Non-exercised Men, if any.	Ranges.	Battalion.	Company.	Date of Inspection.	Date when Drill was completed.	REMARKS.
do	do	Good.	do	Brass; 32 performers; good.	do	Battalion movements, manual and firing exercise, very fair; extended movements not practiced.	do	do	do	do	Nov. 19	Nov. 17	Inspected by the D.A.G.	
do	do	Good.	do	Brass; 30 performers; good.	do	Battalion movements, and firing exercise well performed; extended movements not much practiced.	do	do	do	do	July 15	July 15	Returns from three Companies only Inspected by the D.A.G. and B.M.	
do	do	Good.	do	Brass; 32 performers; good.	do	Battalion movements very well performed; skirmishing fair.	do	do	do	do	July 9	July 8	Ammunition not drawn. Inspected by the B.M.	

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 5—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Miles.	Distance the several Corps had to proceed to muster, and mode of transport.
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days drill performed.			
			Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.						
6th Battalion Fusiliers.....	6	Lt.-Col. Gardner, Montreal.....	26	258	22	243	Montreal.....	.....	12	Headquarters		
11th Batt., Argen- teuil Rangers..	8	Lt.-Col. Hon. J. J. C. Abbott, St. Andrews.										
No. 1 Company ...		Capt. LeRoy, St. Andrews.....	3	43	2	26	St. John.....	June 21	12		76	
No. 2 do ...		Captain Smith, West Gore.....	3	43	2	42	do .....	do 21	12		67	
No. 3 do ...		Capt McKnight, West Gore.....	3	43	2	33	do .....	do 21	12		76	
No. 4 do ...		Captain Simpson, Lachute.....	3	43	2	25	do .....	do 21	12	In Camp.	67	
No. 5 do ...		Captain Shunt, East Gore.....	3	43	2	36	do .....	do 21	12		76	
No. 6 do ...		Captain Pollock, Mille Isles .....	3	43	2	33	do .....	do 21	12		81	
No. 7 do ...		Capt. Hay, Carillon.....	3	43	2	18	do .....	do 21	12		72	
No. 8 do ...		Captain Cushing, Chatham .....	3	43	2	24	do .....	do 21	12		77	
		Staff.....	7	.....	4	5						
		Total .....	31	344	20	252						
21st Batt., Riche- lieu Infantry..	4	..... St. Johns.....	17	168	.....	.....	.....	.....	.....	.....	.....	.....

performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps. If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bonâ fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS
							Number of Non-exercised Men, if any. Ranges.	Figure of Merit. Battalion. Company.			
13 hours.	22 cents.	Good.	Brass, and fife and drum; good.	Clothing and arms in good condition.	Battalion movements, manual, firing and bayonet exercise, very well performed, especially the latter; extended movements not practised.	Yes.	Yes.	Nov. 5	Nov. 5	Inspected by the D.A.G.	
Good.			Clothing old; arms need repair.		Instruction in Battalion movements, company drill, guard and picket duties. Qualified Instructor much required.	Yes.	20-45 Ammunition not drawn.	July 1 do 1 do 1 do 1 do 1 do 1 do 1 do 1	July 2 do 2 do 2 do 2 do 2 do 2 do 2 do 2	Inspected by the D.A.G. and B.M.	
										Not required to drill.	

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 5—Continued.		Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Miles.	Distance the several Corps had to proceed to Muster, and mode of transport.
			Corps.	Corps.	Place.	Date.	Number of days drill performed.			
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Officers.	N.-C. O. and Men.				Officers.	N.-C. O. and Men.	
			50th Battalion Huntingdon Borderers.....	8	Lt.-Col. McEachern, C.M.G., Huntingdon.					
No. 1 Company...		Capt. Stevenson, Hinchinbrook.	3	43	3	30	St. Johns....	June 21	12	80
No. 2 do.....		Capt. Cunningham, Huntingdon.	3	43	1	18	do.....	do 21	12	74
No. 3 do.....		Captain Gardner, Huntingdon.....	3	43	1	25	do.....	do 21	12	74
No. 4 do.....		Captain Cairns, Durham.....	3	43	2	32	do.....	do 21	12	68
No. 5 do.....		Capt. Anderson, Atheistan.....	3	43	2	29	do.....	do 21	12	78
No. 6 do.....		Captain Watson, Rockburn.....	3	43	3	32	do.....	do 21	12	80
No. 7 do.....		Captain Gilbert, Dewittville.....	3	43	2	20	do.....	do 21	12	74
No. 8 do.....		Capt. Buchanan, Dundee.....	3	43	1	20	do.....	do 21	12	74
		Staff.....	8		7	5				
		Total.....	32	344	22	211				
51st Batt., Hemmingford Rangers.....	8	Lt. Col. Rogers, Hemmingford.								
No. 1 Company...		Captain Milne, Havelock.....	3	43	3	35	St. Johns....	June 21	12	54
No. 2 do.....		Captain Scriver, Lacolle.....	3	43	2	35	do.....	do 21	12	20
No. 3 do.....		Captain Rowe, Franklin.....	3	43	3	34	do.....	do 21	12	59
No. 4 do.....		Capt. McNaughton, Hemmingford.....	3	43	3	35	do.....	do 21	12	44
No. 5 do.....		Captain Elliott, Roxham.....	3	43	2	41	do.....	do 21	12	49
No. 6 do.....		Captain Hayes, Hemmingford.....	3	43	2	30	do.....	do 21	12	45
No. 7 do.....		Capt. Stewart, St. Jean Chrysostom	3	43	3	25	do.....	do 21	12	60
No. 8 do.....		Capt. Ste. Marie, St. Remi.....	3	43	3	40	do.....	do 21	12	28
		Staff.....	8		8	5				
		Total.....	32	344	29	280				



## INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 5—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days' drill performed.		
			Officers.	N. - C. O. and Men.	Officers.	N. - C. O. and Men.					
52nd Batt., Brome Infantry. ....	6	Lt.-Col. Hall, Knowlton.									
No. 1 Company ...		Captain Allen, Abercorn .....	3	43	3	36	St. Johns....	June 21	12	In Camp.	45
No. 2 do ...		Captain Peters, Knowlton .....	3	43	2	20	do .....	do 21	12		44
No. 3 do ...		Lieut. Robertson, Sutton .....	3	43	2	35	do .....	do 21	12		40
No. 4 do ...		Capt. Hall, East Farnham .....	3	43	3	23	do .....	do 21	12		31
No. 5 do ...		Capt. Drew, Mansonville .....	3	43	2	24	do .....	do 21	12		64
No. 6 do ...		Captain Mooney, Bolton .....	3	43	3	22	do .....	do 21	12		53
		Staff .....	8		6	5					
		Total .....	26	258	21	165					
53rd Battalion ...	6	Lt.-Col. Ibbotson, Sherbrooke .....	26	258							
54th Battalion....	6	Lt.-Col. Rt. Hon. Lord Aylmer, Richmond .....	26	258							
58th Battalion....	10	Lieut.-Col. Pope, Cookshire .....	38	430							





INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 5—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Miles.	Mode.
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days' drill performed.			
			Officers.	N. - C. O. and Men.	Officers.	N. - C. O. and Men.						
60th Batt. Mississ- quoi Infantry..	6	Lieut.-Col. Rowe, Dunham.										
No. 1 Company ...		Captain Sixby, Philipsburg ...	3	43	3	34	St. Johns....	June 21	12			26
No. 2 do ...		Capt Jameson, Clarenceville...	3	43	1	42	do .....	do 21	12			20
No. 3 do ...		Capt. Robinson, Dunham .....	3	43	3	28	do .....	do 21	12			35
No 4 do ...		Captain Higgins, West Farnham.	3	43	1	32	do .....	do 21	12			15
No. 5 do ...		Captain Bockus, Stanbridge .....	3	43	1	25	do .....	do 21	12			24
No. 6 do ...		Capt. Westover, Frelighsburg....	3	43	3	31	do .....	do 21	12			31
		Staff.....	8	.....	7	5						
			26	258	19	197						
79th Batt. Shef- ford Highland- ers .....	8	Lieut.-Col. Cox, Granby.										
No. 1 Company ...		Captain Seale, Granby .....	3	43	2	37	St. Johns....	June 21	12			29
No. 2 do ...		Capt. Whitehead, Waterloo .....	3	43	2	30	do .....	do 21	12			43
No. 3 do ...		Captain Bell, Waterloo .....	3	43	2	38	do .....	do 21	12			36
No. 4 do ...		Capt. Galbraith, South Roxton...	3	43	2	32	do .....	do 21	12			56
No. 5 do ...		Captain Wood, Roxton Falls....	3	43	1	22	do .....	do 21	12			70
No. 6 do ...		Capt. Hackwell, Boscobel .....	3	43	2	31	do .....	do 21	12			80
No. 7 do ...		Captain Brown, Lawrenceville..	3	43	3	34	do .....	do 21	12			55
No. 8 do ...		Captain Brooks, Waterloo .....	3	43	3	36	do .....	do 21	12			43
		Staff.....	8	.....	7	4						
			32	344	24	264						

In Camp.

Rail and Wagon.

Distance the several Corps had to proceed to Muster, and mode of transport.



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 6, Lieut.-Col. A. C. DELOTBINIERE HARWOOD, D.A.G.M.			Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.		
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.	Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.	
			Officers.	N. - C. O. and Men.	Officers.				N. - C. O. and Men.			
64th Battalion....	6	Lieut.-Col. Prudhomme, Beauharnois.....	26	258	24	205	Laprairie....	June 20	12	Camp.	20	Boat.
65th Battalion....	8	Lt.-Col. Ouimet, Montreal.....	32	344	24	278	Montreal.....	Sept. 17	12	Headquarters.		
76th Battalion....	6	Lt.-Col. Rodier, Ste. Martin.....	26	258	23	179	Laprairie....	June 20	12	Camp.	20	Wagon.

performed the Annual Drill for 1881-82 - *Continued.*

Time required to concentrate the Battalion or Corps.		8 hours.		3 hours.		8 hours.	
Cost of rations per head, per diem, at encampment.		25 cents.				25 cents.	
General Conduct of Corps.		Good.		Good.		Good.	
If any, and what casualties.							
Whether in possession of Band. Number of Musicians and proficiency.		Yes; 24 performers; very good.		Yes; 18 performers; good.		Yes; 18 performers; good.	
General State of Clothing, Arms and Accoutrements.		Clothing good; arms fair.		Clothing good; arms fair.		Clothing good; arms fair.	
Nature of Movements at Inspection, and how performed.		Squad, manual and firing, company, battalion and Brigade drill, also skirmishing and guard duties.		Squad, manual and firing, company, battalion and Brigade drill, also skirmishing and guard duties.		Squad, manual and firing, company, battalion and Brigade drill, also skirmishing and guard duties.	
Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.		do		do		Yes.	
Number of Non-exercised Men, if any.		24		41		200	
	Ranges.	200		200		200	
Target Practice.		12		8		8	
	Figure of Merit.						
Battalion.							
Company.							
Date of Inspection.		June 28		Sept. 17		June 28	
Date when Drill was completed.		July 1		Sept. 17		July 1	
REMARKS		No returns yet received of target practice.					

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 6—Continued.		Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.		
		Corps.		Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Officers.	N.-C. O. and Men.	Officers.				N.-C. O. and Men.			
80th Battalion....	6	Lt.-Col. deFoy, Gently.....	26	258	21	183	Laprairie....	June 20	12	Camp.	114	Rail.
83rd Battalion....	6	Lt.-Col. Sheppard, Joliette .....										
84th Battalion....	6	Lt.-Col. Doherty, St. Hyacinthe..										
85th Battalion....	6	Lt.-Col. Brosseau, Montreal.....	26	258	18	213	Laprairie....	June 20	12	Camp.	9	Boat.
86th Battalion....	6	Lt.-Col. Houde, Louiseville .....										

## Performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bonâ fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.	
								Number of Non-exercised Men, if any.	Ranges.				
								Battalion.	Company.				
8 hours.	25 cents.	Good.			Clothing good ; arms fair.	Squad, manual and firing, company, battalion and Brigade drill, also skirmishing and guard duties.	Yes.	12	200	10	June 28	July 1	
8 hours.	25 cents.	Good.			Good.	Squad, manual and firing, company, battalion and Brigade drill, also skirmishing and guard duties.	Yes.	12	200	10	June 28	July 1	No return from two companies, and No. 2 Company did not drill.
													Exempt from drill for 1881-82.
													Exempt from drill for 1881-82.
													Exempt from drill for 1881-82.

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT		Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.	
No. 7, Lieut.-Col. T. J. DUCHESNAY, D. A. G. M.			Corps.							
Battalion or Corps.	Companies. Commanding Officer and Head Quarters.	Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.	Place.	Date.	Number of days' drill performed.	Miles.	Mode.
8th Batt. Royal Rifles	6 Lt.-Col. Alleyn, Quebec.									
No. 1 Company	Major Scott, Quebec	3	43	1	40	Quebec	April 29	12		
No. 2 do	Capt. Ray, Quebec	3	43	3	43	do	do 29	12		
No. 3 do	Captain LeSueur, Quebec	3	43	1	41	do	do 29	12		
No. 4 do	Captain Miller, Quebec	3	43	3	46	do	do 29	12		
No. 5 do	Captain Ahern, Quebec	3	43	2	46	do	do 29	12		
No. 6 do	Major Pentland, Quebec	3	43	3	46	do	do 29	12		
	Staff	8		4						
	Total	26	258	17	262					
Quebec Field Battery	Captain Lindsay, Quebec	6	74	5	63	Lévis	June 27	12		
									In Camp.	Marched.
55th Battalion	6 Lt.-Col. King, Inverness Corners									
No. 1 Company	Captain Lipsay, Kinnear's Mills	3	43	1	39	Lévis	June 27	12	59	
No. 2 do	Lt. Wallace, Inverness Corners	3	43	1	33	do	do 27	12	51	
No. 3 do	Lieut. Porter, New Ireland	3	43	1	35	do	do 27	12	56	
No. 4 do	Lieut. Watkins, Reed's Mills	3	43	2	39	do	do 27	12	61	
No. 5 do	Lieut. Bourke, Somerset	3	43	2	40	do	do 27	12	49	
No. 6 do	Maj. Montgomery, St. Sylvester	3	42	2	33	do	do 27	12	30	
	Staff	7		7	5					
	Total	25	258	16	224					Waggon and Rail.

Performed the Annual Drill for 1881-82—Continued.

24 hours.	12 hours.	Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>don't</i> <i>fit</i> enrolled members thereof, according to the Militia Act.	Number of Non-exercised Men, if any.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
											Ranges.	Figure of Merit.			
										Battalion.	Company.				
Very good.	Very good.														
Yes; 14 performers; good. Not included in total.						Yes; 24 musicians; very good.									
Clothing soiled, arms and accoutrements good.	do					Very good.									
Squad and Company drill, manual and firing exercises, Battalion drill and extended order, Brigade drill, preliminary, fairly performed.	The inspection was made by the Inspector of Artillery.					Manual and firing exercise, Company and Battalion drill, extended order and bayonet exercise. very well performed.									
do	do					Yes.									
						200, 400 and 600 yards.									
										29-51		April 29			
										27-93		do 29	April 29		
										11-66		do 9	do 29		
										20-47		do 29	do 29		
										12-85		do 29	do 29		
										12-28		do 29	do 29		
July 6th and 7th.															
do	do														
do	do														
do	do														
do	do														
do	do														
	July 8														Inspected by the D.A.G.
	July 8														Inspected by Lt.-Col. Irwin, Inspector of Artillery.
	do 8														Inspected by the D.A.G.
	do 8														
	do 8														
	do 8														



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 7—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Miles.	Distance the several Corps had to proceed to Muster, and mode of transport.
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days drill performed.			
			Officers.	N. - C. O. and Men.	Officers.	N. - C. O. and Men.				Mode.		
61st Battalion ...	5	Lt.-Col. Colfer, Montmagny.										
No. 1 Company ...		Lieut. Fournier, St. Thomas.....	3	43	1	37	Lévis .....	June 27	12	In Camp.	Railway.	47
No. 2 do ...		Capt. Landry, St. Pierre.....	3	43	1	37	do .....	do 27	12			40
No. 3 do ...		Capt. Desjardins, Cap St. Ignace	3	43	1	37	do .....	do 27	12			54
No. 4 do ...		Lieut. Talbot, St. Jean Port Joli.	3	43	1	33	do .....	do 27	12			69
No. 5 do ...		Captain Giasson, L'Islet .....	3	43	2	42	do .....	do 27	12			61
		Staff.....	5	.....	5	2						
		Total .....	20	215	11	188						
81st Battalion ....	6	Lt.-Col. Panet, Pont Rouge.										
No. 1 Company ...		Captain Gauvin, Pointe aux Trembles.....	3	43	2	43	Lévis .....	June 27	12	do	Wagon and Steamer.	24
No. 2 do ...		Captain Frenette, St. Raymond...	3	43	2	42	do .....	do 27	12			45
No. 3 do ...		Captain Paquette, Deschambault.	3	43	2	36	do .....	do 27	12			45
No. 5 do ...		Capt. Dussault, Cap Santé.....	3	43	2	40	do .....	do 27	12			30
No. 6 do ...		Captain Martel, St. Raymond...	3	43	2	42	do .....	do 27	12			45
No. 7 do ...		Capt. Courteau, Lotbinière .....	3	43	2	40	do .....	do 27	12			45
		Staff.....	7	.....	7	4						
		Total .....	25	256	19	247						



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 7—Continued.		Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.		Number of days drill performed.	Miles.
			Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.					
87th Battalion ...	6	Lt.-Col. Laurin, Ancienne Lorette.									
No. 1 Company ...		Major Dorion, Charlesbourg ..	3	43	2	42	Lévis.....	June 27	12		
No. 2 do ...		Captain Laurin, Anc. Lorette ...	3	43	2	43	do .....	do 27	12		
No. 3 do ...		Major Genest, St. Ambroise.....	3	43	1	42	do .....	do 27	12		
No. 4 do ...		Capt. Routhier, St. Foye.....	3	43	3	37	do .....	do 27	12		In Camp.
No. 5 do ...		Major Brunette, St. Augustin...	3	43	3	35	do .....	do 27	12		13
No. 6 do ...		Capt. Blouin, St. Jean, I. Orleans	3	43	2	42	do .....	do 27	12		15
		Staff.....	7		7	6	do .....	do 27	12		21
		Total .....	25	258	20	247					
Kamouraska Battalion .....	4	Major Fraser, Kamouraska									
No. 1 Company ...		Captain Potvin, St. Anne.....	3	43	2	40	Lévis.....	June 27	12		
No. 2 do ...		Capt. Le Bel, Kamouraska...	3	43	1	39	do .....	do 27	12		
No. 3 do ...		Major Tétu, River Ouelle .....	3	43	2	40	do .....	do 27	12		
No. 4 do ...		Lieut. Langlois, St. Denis.....	3	43	2	40	do .....	do 27	12		
		Staff .....	4		3	1					
		Total .....	16	172	10	160					

Steamer, Marching and Waggon.

Railway, Marching and Waggon.

performed the Annual Drill for 1880-81 — *Continued.*

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Number of Non-exercised Men, if any.		Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
								Ranges.	Figure of Merit.	Battalion.	Company.			
24 hours.		Very good.		Yes; 11 performers; good. Not included in total.			Yes.					July 6, 7	July 8	Inspected by the D.A.G.
				Clothing soiled; arms and accoutrements in good order.								do 6, 7	do 8	
				Squad and company drill, manual and firing exercises, battalion drill and extended order; brigade drill preliminary; fairly performed.								do 6, 7	do 8	
												do 6, 7	do 8	
												do 6, 7	do 8	
24 hours.		Very good.										July 6, 7	July 8	do
												do 6, 7	do 8	
												do 6, 7	do 8	
												do 6, 7	do 8	
												do 6, 7	do 8	

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 7—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance, the severa. Corps had to proceed to Muster, and mode of transport.		
			Corps.		Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Officers.	N. - C. O. and Men.	Officers.	N. - C. O. and Men.							
Temiscouata Battalion.....	4	Lt.-Col. Hudon, Riv. du Loup...											
No. 1 Company ...		Captain MacNab, Riv. du Loup...	3	43	2	39	Lévis.....	June 27	12	In Camp.	126	Railway and Marching.	
No. 3 do ...		Captain Frève, Cacouna.....	3	43	3	42	do .....	do 27	12		133		
No. 4 do ...		Captain Le Bel, St. Arsène.....	3	43	2	41	do .....	do 27	12		133		
No. 5 do ...		Captain Marceau, Green Island ...	3	43	3	42	do .....	do 27	12		141		
		Staff.....	5	.....	5	.....							
		Total. ....	17	172	15	164							
Gaspé Garrison Battery.....		Maj. Slous, Gaspé	2	43	.....	.....	.....	.....	.....				

performed the Annual Drill for 1881-82 - *Continued.*

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>tond'ete</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
								Number of Non-exercised Men, if any.	Figure of Merit.			
								Battalion.	Company.			
24 hours.												
		Very good.										
					Clothing soiled; arms and accoutrements in good order.		Yes.			July 6, 7	July 8	Inspected by the D.A.G.
					Squad and company drill, manual and firing exercises, battalion drill and extended order; brigade drill preliminary; fairly performed.					do 6, 7	do 8	
										do 6, 7	do 8	
										do 6, 7	do 8	
												Inspected by Maj. Holmes, "A", Battery, R.S.G.

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 8, Lieut.-Col. J. B. TAYLOR, D. A. G. M.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.
			Officers.	N. - C. O. and Men.	Officers.	N. - C. O. and Men.						
8th Regiment of Cavalry .....	7	Lt.-Col. Domville, Apohaqui.								In Camp.	Average 30.	All marched except Shediac Troop, which came by rail.
No. 1 Troop ...		Bt.-Major Otty, Hampton .....	3	43	3	40	Sussex .....	June 21	12			
No. 2 do ...		Capt. Langstroth, Hammond River	3	43	2	37	do .....	do 21	12			
No. 3 do ...		Captain Foshay, Apohaqui .....	3	43	3	38	do .....	do 21	12			
No. 4 do ...		Captain Fowler, Upham .....	3	43	2	40	do .....	do 21	12			
No. 5 do ...		Captain Pearson, Eng. Settlement	3	43	3	39	do .....	do 21	12			
No. 6 do ...		Captain Scovil, Shediac .....	3	43	2	39	do .....	do 21	12			
No. 7 do ...		Captain Brittain, Springfield .....	3	43	3	39	do .....	21	12			
		Staff .....	8	.....	8	.....						
		Total .....	29	301	26	272						
Field Battery .....		Bt.-Major Coll, Newcastle .....	7	74	6	74	6 days at Newcastle and 6 days at Sussex.	June 21	12	do	165	Rail.
Field Battery .....		Captain Dibblee, Woodstock .....	7	74	6	74	Sussex .....	June 21	12	do	170	do.





INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 8—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Miles.	Mode.
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days drill performed.			
			Officers.	N. - C. O. and Men.	Officers.	N. - C. O. and Men.						
Brigade Garrison Artillery, N.B.....	7	Lt.-Col. Foster, St. John.										
No. 1 Battery.....		Captain Kane, St. John.....	3	43	3	38	St. John.....	Different dates within the year.	12	Local Headquarters.		
No. 2 do .....		Captain Ring, Carleton.....	3	43	3	42	do .....		12			
No. 3 do .....		Captain Ewing, Portland.....	3	43	1	21	do .....		12			
No. 6 do .....		Captain Polleys, St. Andrews....	3	43			do .....		12			
No. 7 do .....		Bt.-Lt.-Col. Gillespie, Chatham	3	43			do .....		12			
No. 9 do .....		Cpt. Sander, Fairville, St. John .	3	43	2	37	do .....		12			
No. 10 do .....		Capt. Armstrong, St. John.....	3	43	2	42	do .....		12			
		Staff.....	8		8							
		Total .....	29	301	19	180						
N. B. Engineers. ....		Lieut. Hartt, St. John.....	3	43	1	43	St. John.....		12		do	
Brighton Engineers .....		Bt.-Major Vince, Brighton.....	3	43	3	43	Sussex.....	June 21	12	In Camp.	170	Rail.



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 8—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.		
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days' drill performed.		Miles.	Mode.	
			Officers.	N - C. O. and Men.	Officers.	N - C. O. and Men.							
62nd Battalion ...	6	Lt.-Col. Blaine, St. John.											
No. 1 Company ...		Captain Devlin, St. John.....	3	43	2	42	St. John.....		12				
No. 2 do ...		Capt. Sturdee, St. John.....	3	43	2	43	do .....	Different dates.	12				
No. 3 do ...		Captain Farren, St. John.....	3	43	2	40	do .....		12				
No. 4 do ...		Captain Magee, St. John.....	3	43	2	39	do .....		12				
No. 5 do ...		Captain Thomas, St. John.....	3	43	1	40	do .....		12				
No. 6 do ...		Captain Hartt, St. John.....	3	43	2	40	do .....		12				
		Staff.....	7	.....	7	.....							
		Total.....	25	258	18	244							
67th Battalion....	9	Lt.-Col. Upton, Woodstock.											
No. 1 Company ...		Captain Bourne, Woodstock.....	3	43	3	39	Sussex. ....	June 21	12				
No. 2 do ...		Captain Adams, Centreville.....	3	43	2	40	do .....	do 21	12				
No. 3 do ...		Captain Boyer, Vic. Corner.....	3	43	3	41	do .....	do 21	12				
No. 4 do ...		Captain Hoyt, Richmond.....	3	43	3	40	do .....	do 21	12				
No. 5 do ...		Captain Burpee, Waterville.....	3	43	3	42	do .....	do 21	12				
No. 6 do ...		Capt. Beckwith, Grand Falls....	3	43	2	41	do .....	do 21	12				
No. 7 do ...		Captain Baker, Baker Brook.....	3	43	2	39	do .....	do 21	12				
No. 9 do ...		Captain Hartley, Peel.....	3	43	3	41	do .....	do 21	12				
No. 10 do ...		Captain Carvell, Wilmot. ....	3	43	3	39	do .....	do 21	12				
		Staff.....	8	.....	8	.....							
		Total.....	35	387	32	362							

At St. John.

In Camp.

Average 180 miles.

Waggon and Railway.

performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bonâ fide</i> enrolled members thereof, according to the Militia Act.	Number of Non-exercised Men, if any.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
									Ranges.	Figure of Merit.			
								Battalion.	Company.				
24 hours.	18 cents.	Very good.		Yes; 27 good performers.	Very clean and well kept; accoutrements old; clothing good.	Manual and firing exercises, and skirmishing and battalion drill. Inspector made by the Major-General Commanding.	Yes.		200, 400 and 600 yards.	19-63			
Arms good; accoutrements old; clothing much worn; new tunics wanted.										27-00	Aug. 16	Aug. 16	The battalion also attended Review at Sussex on 1st July.
Battalion and brigade movements, and skirmishing. Some companies good; others, medium.										19-84	do 16	do 16	
do										15-80	do 16	do 16	
										13-02	do 16	do 16	
										16-39	do 16	do 16	
										16-33	do 16	do 16	
										35-36	July 1	July 2	
											do 1	do 2	
											do 1	do 2	
											do 1	do 2	
											do 1	do 2	
											do 1	do 2	
											do 1	do 2	

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 8—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Miles.	Distance the several Corps had to proceed to muster, and mode of transport.
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days drill performed.			
			Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.				Modes.		
71st Battalion....	5	Lt.-Col. Marsh, Fredericton.										
No. 2 Company		Captain Barker, St. Mary's.....	3	43	3	38	Sussex.....	June 21	12	In Camp.	Average 90 miles.	Wagon and Railway.
No. 3 do		Captain Christy, Keswick.....	3	43	3	39	do.....	do 21	12			
No. 4 do		Bt.-Major Wilkinson, Stanley....	3	43	3	39	do.....	do 21	12			
No. 5 do		Captain Loggie, Fredericton.....	3	43	3	39	do.....	do 21	12			
No. 6 do		Bt.-Major Alexander, Blissville..	3	43	2	39	do.....	do 21	12			
		Staff.....	7	.....	7	.....						
		Total.....	22	215	20	184						
73rd Battalion....	5	Major McCulley, Chatham.										
No. 1 Company		Capt Hutchinson, Buctouche.....	3	43	.....	.....	Sussex.....	June 21	12	do	160	do
No. 2 do		Captain Fentin, Chatham.....	3	43	.....	.....	do.....	do 21	12			
No. 3 do		Capt. McKnight, Black Brook....	3	43	.....	.....	do.....	do 21	12			
No. 4 do		Cap McNaughton, Black River.....	3	43	3	43	do.....	do 21	12			
No. 5 do		Capt. Cameron, Bay de Vin.....	3	43	3	43	do.....	do 21	12			
		Staff.....	6	.....	4	.....						
		Total.....	21	215	10	86						



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 8—Continued.		Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the severa. Corps had to proceed to Muster, and mode of transport.				
			Corps.		Corps.		Place.		Date.	Number of days drill performed.	Miles.	Mode.	
Battalion or Corps.	Companies. Commanding Officer and Head Quarters.	Officers.	N. - C. O. and Men.	Officers.	N. - C. O. and Men.								
74th Battalion....	6 Lieut.-Col. Beer, Sussex.												
No. 1 Company ...	Capt. Wetmore, Clifton.....	3	43	3	43	Sussex.....	June 21	12					
No. 2 do ...	Captain McFee, Petiscodiack.....	3	43			do .....	do 21	12					
No. 3 do ...	Captain Arnold, Sussex .....	3	43	3	43	do .....	do 21	12					
No. 4 do ...	Captain Murray, Murray Road ...	3	43	3	43	do .....	do 21	12					
No. 5 do ...	Captain Baird, Sackville.....	3	43			do .....	do 21	12					
No. 6 do ...	Captain Harper, Bay Verte.....	3	43	3	43	do .....	do 21	12					
	Staff .....	7		6									
	Total.....	25	258	18	172								
Independent Co. 1	Captain Lloyd, Deer Island.....	3	43										
Independent Co. 1	Captain Stewart, St. Stephens....	3	43										
Independent Co. 1	Bt.-Major McGee, St. George.....	3	43										

Camp.

Average, 25 miles.

Waggon and Railroad.

performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps. If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were bona fide enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.	
							Number of Non-exercised Men, if any. Ranges.	Figure of Merit.				
Battalion.	Company.											
24 hours.	18 cents.	Very good.	15 good performers.	Uniforms good; arms clean and serviceable; accoutrements old.	The two Co's. of the 73rd Batt. and four Co's. of the 74th, were formed into a Provisional Batt., under Lieut.-Col. Beer. Drilled in battalion, brigade and skirmishing. Some Co's. very good, others medium.	Yes.			29-22	June 30	July 2	
										do 0	do 2	
										do 30	do 2	
										do 30	do 2	
										do 30	do 2	
										do 30	do 2	
												Did not drill this year.
												do
												do



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 9, Lieut.-Col. J. B. TAYLOR, D.A.G.M.			Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.		
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.		Number of days drill performed.	Miles.	Mode.
			Officers.	N. C. O. and Men.	Officers.	N. C. O. and Men.						
Halifax Field Battery.....		Bvt. Major Graham, Halifax...	5	100							Not in Camp.	
1st Halifax Brigade Garrison Artillery.....	6	Lieut.-Col. Mowbray, Halifax.									Headquarters.	
No. 1 Company		Captain Ronne, Halifax.....	3	43	2	30	Halifax.....	Nov. 9 12				
No. 2 do		Capt. Garrison, Halifax.....	3	43	1	30	do .....	do 9 12				
No. 3 do		Captain Curren, Halifax.....	3	43	2	43	do .....	do 9 12				
No. 4 do		Captain Oland, Halifax.....	3	43	3	43	do .....	do 9 12				
No. 5 do		Lieut. Cogswell, Halifax.....	3	43	2	37	do .....	do 9 12				
No. 6 do		Captain Balcom, Halifax.....	3	43	1	41	do .....	do 9 12				
		Staff.....	6									
			24	258	11	224						
2nd Halifax Brigade Garrison Artillery.....	6	Lt.-Col. MacPherson, Halifax.									do	
No. 1 Company		Captain Johnson, Herring Cove...	3	43			Halifax.....	Nov. 22 12				
No. 2 do		Captain Stairs, Halifax.....	3	43			do .....	do 22 12				
No. 3 do		Captain Brown, Halifax.....	3	43			do .....	do 22 12				
No. 4 do		Lieut. Johnson, Dartmouth.....	3	43			do .....	do 22 12				
No. 5 do		Bt.-Major Purcell, Purcell's Cove.	3	43			do .....	do 22 12				
No. 6 do		Capt. Lockhart, East Passage...	3	43			do .....	do 22 12				
		Staff.....	6									
			24	258								



## INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 9—Continued.		Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.	
			Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.
Battalion or Corps.	Companies. Commanding Officer and Head Quarters.	Officers.	N - C. O. and Men.	Officers.				N - C. O. and Men.		
Pictou Battery...	Captain Gordon, Pictou .....	3	43	3	68	Pictou.....	Aug. 30	12	Headquarters.	
Digby Battery Garrison Artillery .....	Capt. Jno. Daley, Digby .....	3	43	2	33	Digby .....	Sept. 20	12	do	
Yarmouth Battery Garrison Artillery.....	Capt. T. E. Jolly, Yarmouth .....	3	43	1	43	Yarmouth ...	Oct. 24	12	do	Railway.
Lunenburg Battery Garrison Artillery.....	Capt. J. H. Brown, Lunenburg .....	3	43	2	39	Lunenburg..	Oct. 7	12	do	
Mahone Bay Battery Garrison Artillery.....	Capt. E. James, Mahone Bay....	3	43	2	39	Mahone Bay.	Oct. 22	12	do	March.

performed the Annual Drill for 1881-82—Continued.

2½ hours.	1 hour.	1½ hour.	1 hour.	2 hours.	Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bonâ fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
													Number of Non-exercised Men, if any.	Ranges.			
													Battalion.	Company.			
													Figure of Merit.				
do	do	do	Good.	Yes; 14 performers; very fair.													
Good.	do	Very good.	Good.														
Manual and firing exercises; good. Company drill; fair. No guns at this station.	Guns not in position. Company drill, manual and firing exercises; fair.	Manual and firing exercises; good. 32-pr. gun drill and practice; fair.	Company drill, manual and firing exercises; fair 32-pr. gun drill and practice; very good.														
do	do	do	Yes.														
do	do																
30·61	48·07		41·22														
Nov. 7	Oct. 20	Nov. 2	Sept. 26	Aug. 30													
Nov. 5	Oct. 20	Nov. 2	Sept. 26														
do	do	do	Inspection made by the Brigade-Major.	Inspected by Inspector of Artillery.													

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 9—Continued.		Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.		
			Corps.	Corps.	Place.	Date.	Number of days' drill performed.		Miles.	Mode.	
Battalion or Corps.	Companies. Commanding Officer and Head Quarters.	Officers. N.-C. O. and Men.	Officers. N.-C. O. and Men.	Officers. N.-C. O. and Men.				Officers. N.-C. O. and Men.	Place.	Date.	Number of days' drill performed.
63rd Battalion...	6 Lt.-Col. Mackintosh, Halifax ...										
No. 1 Company ...	Capt. _____ Halifax.....	3	43	3	43	Halifax.....	Sept. 29	12	Local Headquarters.		
No. 2 do ...	Capt. Hechler, Halifax.....	3	43	3	43	do .....	do 29	12			
No. 3 do ...	Capt. Cunningham, Halifax.....	3	43	2	43	do .....	do 29	12			
No. 4 do ...	Capt. Fortune, Halifax.....	3	43	3	43	do .....	do 29	12			
No. 5 do ...	Capt. Egan, Halifax.....	3	43	2	43	do .....	do 29	12			
No. 6 do ...	Capt. Milsom, Halifax.....	3	43	3	43	do .....	do 29	12			
	Staff .....	8	.....	7	.....						
	Total .....	26	258	23	258						
66th Battalion....	8 Lt.-Col. Bremner, Halifax.....										
No. 1 Company ...	Capt. Weston, Halifax.....	3	43	3	40	Halifax.....	Sept. 29	12	do		
No. 2 do ...	Capt. Hart, Halifax.....	3	43	3	35	do .....	do 29	12			
No. 3 do ...	Bt.-Major Watt, Halifax.....	3	43	3	43	do .....	do 29	12			
No. 4 do ...	Captain Patner, Halifax.....	3	43	3	41	do .....	do 29	12			
No. 5 do ...	Capt. Dence, Halifax.....	3	43	2	43	do .....	do 29	12			
No. 6 do ...	Capt. Salter, Halifax.....	3	43	3	43	do .....	do 29	12			
No. 7 do ...	Capt. Humphry, Halifax.....	3	43	3	43	do .....	do 29	12			
No. 8 do ...	Bt.-Major Reeves, Halifax.....	3	43	3	43	do .....	do 29	12			
	Staff .....	8	.....	8	.....						
	Total .....	32	344	31	331						



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 9—Continued.		Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.			
			Corps.						Miles.	Mode.		
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.	Place.	Date.	Number of days drill performed.	Whether in Camp or otherwise.	Miles.	Mode.
			<b>78th Battalion ...</b> 7 Lieut.-Col. Blair, Truro. No. 1 Company ... Capt. Lawrence, Truro. .... 3 43 2 43 Sussex..... June 21 12 173 No. 2 do ... Captain Rayne, Onslow..... 3 43 2 43 do ..... do 21 12 192 No. 4 do ... Captain Bramhill, Shubenacadie. 3 43 2 42 do ..... do 21 12 250 No. 5 do ... Captain Burgess, Windsor..... 3 43 1 43 do ..... do 21 12 197 No. 6 do ... Capt. McKenzie, Mill Brook..... 3 43 3 40 do ..... do 21 12 197 No. 7 do ... Capt. Sutherland, Mount Thorn... 3 43 2 42 do ..... do 21 12 207 No. 8 do ... Captain McLeod, New Laing..... 3 43 2 40 do ..... do 21 12 170 Staff ..... 8 ..... 7 ..... Total ..... 29 301 21 293									
<b>Cumberland Provisional Battalion .....</b> 5 Major Harrison, Amherst. No. 1 Company ... Captain Allen, Amherst ..... 3 43 3 43 Sussex..... June 21 12 93 No. 2 do ... Captain Black, River Philip.... 3 43 3 42 do ..... do 21 12 121 No. 3 do ... Captain Harrison, Maccan..... 3 43 2 42 do ..... do 21 12 101 No. 4 do ... Captain Mills, Mapleton..... 3 43 3 41 do ..... do 21 12 119 No. 5 do ... Captain Oxley, Oxford..... 3 43 3 39 do ..... do 21 12 123 Staff ..... 5 ..... 5 ..... Total ..... 20 215 19 207												





## INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 9—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.
			Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.						
Victoria Provisional Battalion	5	Lt.-Col. Bingham, Baddeck.										
No. 1 Company	...	Capt. Cain, Baddeck.....	3	43	2	41	Baddeck.....	Sept. 12	12		6	Marched and Boat.
No. 2 do	...	Captain McRae, Middle River....	3	43	2	39	do .....	do 12	12		15	
No. 3 do	...	Captain McNeil, Gd. Narrows....	3	43	2	40	do .....	do 12	12		15	
No. 4 do	...	Captain McRae, Baddeck .....	3	43	2	38	do .....	do 12	12		6	
No. 5 do	...	Captain, Hill, Sydney.....	3	43	2	33	do .....	do 12	12		33	
		Staff.....	5	.....	5	.....						
		Total .....	20	215	15	191						

performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps. If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bonâ fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
							Number of Non-exercised Men, if any. Ranges.	Figure of Merit.			
							Battalion.	Company.			
24 hours.	18 cents	Very good.	6 Pipers.	Uniform new, except one company; arms of 3 companies lately repaired; accoutrements old.	Manual and firing, skirmishing and battalion drill, very fair.	Yes.			Sept. 22	Sept. 23	
									do 22	do 23	
									do 22	do 23	
									do 22	do 23	
									do 22	do 23	

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 10, Lieut.-Col. C. F. HOUGHTON, D. A. G. M.			Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.	Corps.		Place.	Date.	Number of days drill performed.			
			Officers.	N. C. O. and Men.	Officers.				N. C. O. and Men.		
Winnipeg Troop of Cavalry.....		Captain Geo. H. Young, Winnipeg.....	3	43	3	29	Winnipeg...	July 21	12	In Camp.	
Winnipeg Field Battery.....		Capt. and Brevet Lt.-Col. W. N. Kennedy, Winnipeg.....	6	74	4	66	Ft. Osborne.	July 20	10	In Camp.	
Prince Albert Mounted Rifles No. 1 Company	2	Capt. Charles F. Young, Prince Albert, N.W.T.	3	43			}				
No. 2 do ...		Capt. Henry S. Moore, Prince Albert, N.W.T.	3	43							
		Total.....	6	86							
Duck Lake Mounted Rifles...		Captain Owen E. Hughes, Duck Lake.....	3	43							

performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bonâ fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.		
								Number of Non-exercised Men, if any.	Ranges.				Figure of Merit.	
													Battalion.	Company.
		Good.			Good.					July 29	Aug. 2			
		Yes; 21 musicians; proficiency very good.			Good.	Field drill, including skirmishing, forming advance and rear guards, escort duty and sword exercises well performed.				July 1	July 1			
					Stated to be.	Stated to be.								
					do	No returns yet received.								
												Selected for drill, but no returns yet received. :		

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 10—Continued.		Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Miles.	Distance the several Corps had to proceed to Muster, and mode of transport.
			Corps.		Corps.					
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Officers.	N. - C. O. and Men.	Officers.	N. - C. O. and Men.	Place.	Date.	Number of days drill performed.	
Kildonan Infantry Co.....	...	Capt. Richard W. A. Rolph Kildonan .....	3	43	.....	.....	.....	.....	.....	.....
Emerson Infantry Co.....	...	Captain W. Hill Nash, Emerson.	3	43	.....	.....	.....	.....	.....	.....
Winnipeg Infantry Company .	...	Capt. Alfred Mackeand, Winnipeg.....	3	43	2	32	Winnipeg....	Sept. 8	12	Headquarters.
St. Jean Baptiste Infantry Co.....	...	Capt. Théophile Thibault, St. Jean Baptiste...	3	43	1	31	St. Jean Baptiste.	Aug. 15	12	do



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 10—Continued.		Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.		
		Corps.		Corps.		Place.	Date.	Number of days' drill performed.		Miles.	Mode.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.		Officers.	N.—C. O. and Men.				Officers.	N.—C. O. and Men.		
St. Boniface Infantry Co.....		Captain Louis A. Prud'homme, St. Boniface.....		3	43	3	36	St. Boniface.	July 27	12	Headquarters.	
Battleford Infantry Company...		Capt. William J. Scott, Battleford, N.W.T....		3	43	.....	.....	Battleford, N.W.T.	.....	.....	.....	.....
Prince Albert Infantry Co.....		Capt. Thos. McKay, Prince Albert.....		3	43	.....	.....	Prince Albert.	.....	.....	.....	.....

performed the Annual Drill for 1881-82—Continued.

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.	
								Number of Non-exercised Men, if any.	Ranges.				Figure of Merit.
		Good.			Clothing good; arms and accoutrements clean.	Company drill, including marching past, skirmishing, manual and firing exercises, fairly performed.	Stated to be.	No returns yet received.		July 27	July 27		
												Selected for drill for 1881-82 but no returns yet received. Performed 10 days' drill last spring for 1880-81, by special permission, but not inspected.	
												Selected for drill, but no returns yet received.	



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 11, Col. J. W. LAURIE, D. A. G. M.		Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Miles.	Distance the several Corps had to proceed to Muster, and mode of transport.
Battalion or Corps.	Companies. Commanding Officer and Head Quarters.	Corps.	Corps.		Place.	Date.	Number of days' drill performed.			
		Officers. N - C. O. and Men.	Officers. N - C. O. and Men.	Place.				Date.	Number of days' drill performed.	
Victoria Garrison Artillery. ....	1 Captain Dupont, Victoria.....	6	85	*5 1	44 12	Victoria.....	Nov. 15	12	.....	.....
1st Victoria Rifles	1 Capt. Wolfenden, Victoria.....	2	43	*2	38	Victoria.....	Nov.	12	.....	.....
2nd Victoria Rifles .....	1 Captain Fletcher, Victoria.....	2	42	*2	25 8	Victoria.....	Nov. 5	12	.....	.....



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 11—Continued.			Establishment.	Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to muster, and mode of transport.	
			Corps.	Corps.	Place.	Date.	Number of days drill performed.	Miles.		Mode.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Officers.	N.-C. O. and Men.				Officers.	N.-C. O. and Men.		
Seymour Artillery .....	2	Capt. Pettendrih New Westminster .....	2	30	*1 1	15 7	New Westminster.	Nov. 1	12	.....	.....
New Westminster Rifles.....	1	Capt. Peele, New Westminster.....	2	43	*1 2	30 10	New Westminster.	Nov.	12	.....	.....
Nanaimo Rifles..	1	2nd Lt. Harvey, Nanaimo .....	2	42	*1	20 11	Nanaimo.....	Nov. 8	12	.....	.....

performed the Annual Drill for 1881-82—Continued.

4 hours.	do	1 hour.	Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General Conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Whether the Men of the several Corps were <i>bona fide</i> enrolled members thereof, according to the Militia Act.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS
											Number of Non-exercised Men, if any.	Ranges.			
Good.	Good.	Good.													
do	Good	Deficiencies reported and requisitions to complete forwarded.													
do	Company drill, close and extended.	Squad drill; manual exercise; gun drill.													
do	do	So reported.													
do	do	No practice returns sent in.													
Nov. 18	Nov. 1	Nov. 1													
Nov. 26	Nov. 26	Nov. 26													
do	do														* Numbers shown in first line were actually on parade. Numbers shown in second line are returned for pay by Captains, although not inspected.

INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 12, Lieut.-Col. J. B. TAYLOR, D. A. G. M.		Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the several Corps had to proceed to Muster, and mode of transport.	
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Corps.		Corps.		Place.	Date.		Number of days drill performed.	Miles.
			Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.					
Garrison Artillery. No. 1 Battery...	3	2nd Lt. Palmer, Charlottetown. Captain Irving, Charlottetown. Captain Owen, Georgetown....	3	43	.....	.....	Charlottetown.	Sept. 1	16*		
No. 2 do .....	.....		3	43	2	37		do 1	16		
	.....		3	43	.....	.....		do 1	16		
			9	129	2	37					
Engineers.....	.....	Major Dogherty, Charlottetown.	3	43	2	37	Charlottetown.	July 20	16*	.....	.....
82nd Battalion... No. 1 Company ...	6	Lieut.-Col. Beer, Charlottetown. Capt. Dogherty, Charlottetown Royalty..... Captain McRae, Southport..... Captain Longworth, Charlottetown..... Major Mabon, Little York..... Captain Spence, Brookfield..... Captain Bearisto, Cove Head..... Staff.....	3	43	3	37	Charlottetown.	July 20	16	3	Rail and Waggon.
No. 2 do .....	.....		3	43	2	40		do 20	12	4	
No. 3 do .....	.....		3	43	3	40		do 20	16*	.....	
No. 4 do .....	.....		3	43	3	34		do 20	12	8	
No. 5 do .....	.....		3	43	3	33		do 20	12	14	
No. 6 do .....	.....		3	43	2	38		do 20	12	13	
			7	.....	.....	.....					
		25	258	16	222						



INSPECTION REPORT OF CORPS which have

MILITARY DISTRICT No. 12—Continued.			Establishment.		Actual strength present at Inspection.		Muster.			Whether in Camp or otherwise.	Distance the servers, Corps had to proceed to Muster, and mode of transport.	
			Corps.		Corps.		Place.	Date.	Number of days drill performed.		Miles.	Mode.
Battalion or Corps.	Companies.	Commanding Officer and Head Quarters.	Officers.	N.-C. O. and Men.	Officers.	N.-C. O. and Men.						
King's County Provisional Battalion.....	2	Major McDonald, Georgetown.										
No. 1 Company ...		Captain McLeod, Montague .....	3	43	.....	.....	Souris .....	Aug. 8	12			
No. 2 do ...		Captain McLean, Souris .....	3	43	3	28	do .....	do	8	12	5	
			6	86	3	28						Rail and Waggons.
Prince County Provisional Battalion.....	2	..... Alberton.										
No. 1 Company ...		Capt. Maxfield, Alberton .....	3	43	2	31	Alberton.....	Nov. 9	12			
No. 2 do ...		Captain Ives, Tryon .....	3	43	.....	.....	do .....	do	9	12		
			6	86	2	31						

performed the Annual Drill for 1880-81 - *Continued.*

Time required to concentrate the Battalion or Corps.	Cost of rations per head, per diem, at encampment.	General conduct of Corps.	If any, and what casualties.	Whether in possession of Band. Number of Musicians and proficiency.	General State of Clothing, Arms and Accoutrements.	Nature of Movements at Inspection, and how performed.	Target Practice.		Date of Inspection.	Date when Drill was completed.	REMARKS.
							Whether the men of the several Corps were <i>bond fide</i> enrolled members thereof, according to the Militia Act.	Number of Non-exercised Men, if any.			
							Ranges.	Figure of Merit.			
							Battalion.	Company.			
					Arms in good order, accoutrements old; require new uniform next year.						
					Company drill, manual and firing; fair.		16		38-72		
											Inspected by the Brigade Major.
					do						do



APPENDIX No. 3.

BRIGADE RATION RETURN ABSTRACT.

MILITARY DISTRICT No. 1.

GENERAL ABSTRACT, showing total rations issued to the several Corps present at Brigade Camp at London, for the Annual Drill of 1881-82.

LONDON, 2nd July, 1881.

CORPS.	TOTALS OF EACH DESCRIPTION OF RATIONS ISSUED.												
	Barley.	Cheese.	Bread.	Meat.	Potatoes.	Coffee.	Tea.	Sugar.	Salt.	Pepper.	Forage for Horses.	Fuel, Wood.	Straw for Men.
Brigade Staff.....	25	30	55	55	55	55	55	55	55	55	67	13	
No. 2 Troop Cavalry.....	141	176	386	386	386	386	386	386	386	386	385	121	35
No. 3 do.....	143	179	394	394	393	393	393	393	393	393	390	121	
No. 1 Battery of Artillery.....	269	323	719	719	722	722	722	722	722	722	319	204	
London Field Battery.....	312	399	864	864	862	862	862	862	862	862	323	260	814
22nd Battalion.....	1245	1730	3621	3621	3659	3659	3659	3659	3659	3659	33	968	
24th do.....	828	961	2216	2216	2264	2264	2264	2264	2264	2264	55	638	
25th do.....	752	826	1922	1922	1970	1970	1970	1970	1970	1970	55	619	30
26th do.....	700	744	1756	1756	1776	1776	1776	1776	1776	1776	22	538	262
27th do.....	1070	1265	2904	2904	2904	2904	2904	2904	2904	2904	51	797	
32nd do.....	1489	1910	4153	4153	4153	4153	4153	4153	4153	4153	55	933	
Total.....	6974	8543	18990	18990	19144	19144	19144	19144	19144	19144	1755	5214	676

RECAPITULATION.

Total Rations issued during Encampment.	Description of Rations.	Quantity.	Price.	Total Contract Value.	Name of Contractor.
6974	Barley.....	871 lbs.	12 oz.	\$ 34 87	Horner & Sommerville.
8543	Cheese.....	1067	14	0 12 1/2	do
18990	Bread.....	28485	00	0 3 3/4	H. H. Gore.
18990	Meat.....	18990	00	0 7 1/2	John Lockyer.
19144	Potatoes.....	19144	00	0 0 1/8	Horner & Sommerville.
19144	Coffee.....	398	13	0 32	do
19144	Tea.....	299	02	0 45	do
19144	Sugar.....	2393	00	0 8 3/4	do
19144	Salt.....	598	04	0 0 1/2	do
19144	Pepper.....	32	00	0 15	do
1755	Forage for Horses. {	Oats, 17550	00	0 33	W. E. Jackson.
	Hay, 26325	00			
5214	Fuel, Wood.....	543 1/2	Cords	4 80	Thos. Tanton.
676	Straw for Men.....	811 1/2	lbs.	0 60	W. E. Jackson.
				4243 71	

ROBERT RUTHERFORD, Major,  
Supply Officer, Camp at London.

W. H. JACKSON, Lieut.-Colonel, D.A.G.,  
Commanding Camp at London.

MILITARY DISTRICT No. 2.

GENERAL ABSTRACT, showing total rations issued to the several Corps present at Brigade Camp at Niagara, for the Annual Drill of 1881-82.

NIAGARA, 24th June, 1881.

CORPS.	TOTALS OF EACH DESCRIPTION OF RATIONS ISSUED.												
	Bread.	Meat.	Potatoes.	Pearl Barley	Cheese.	Coffee.	Tea.	Sugar.	Salt.	Pepper.	Forage for Horses.	Fuel, Wood.	Straw for Men.
Brigade Staff.....	57	57	57	.....	12	57	57	57	57	57	79	12	
Toronto Field Battery.....	770	770	770	.....	103½	770	770	770	770	770	297	204	
2nd Regiment of Cavalry.....	2810	2810	2810	.....	382½	2810	2810	2810	2810	2810	2651	671	
19th Battalion.....	2633	2633	2633	.....	360	2633	2633	2633	2633	2633	44	575	
20th do.....	2514	2514	2514	.....	336	2514	2514	2514	2514	2514	44	575	
31st do.....	3279	3279	3279	.....	442½	3279	3279	3279	3279	3279	22	767	
36th do.....	3545	3545	3545	.....	477	3545	3545	3545	3545	3545	55	735	4
37th do.....	2826	2826	2826	.....	378	2826	2826	2826	2826	2826	44	607	4
38th do.....	1987	1987	1987	.....	273	1987	1987	1987	1987	1987	33	479	
77th do.....	2942	2942	2942	.....	400½	2942	2942	2942	2942	2942	44	655	
Totals.....	23363	23363	23363	.....	3165	23363	23363	23363	23363	23363	3313	5280	8

RECAPITULATION.

Total Rations issued during Encampment.	Description of Rations.	Quantity.		Price.	Total Contract Value.	Name of Contractor.
		lbs.	oz.	\$ cts.	\$ cts.	
23363	Bread.....	35044	8	0 03½	1226 55	Hy. Carlisle.
23363	Meat.....	23363	0	0 08½	1985 85	Bishop, Best & Longhurst.
23363	Potatoes.....	23363	0	0 00½	204 43	H. W. Chrysler.
None.	Pearl Barley.....					
3165	Cheese.....	395	10	0 12½	49 45	H. W. Chrysler.
23363	Coffee.....	486	12	0 32	155 76	do
23363	Tea.....	365	1	0 36	131 42	do
23363	Sugar.....	2920	6	0 08½	251 88	do
23363	Salt.....	730	2	0 00½	3 65	do
23363	Pepper.....	40	9	0 16	6 48	do
3313	Forage for Horses.....			0 29	960 77	Andrew Putman.
5280	Fuel, Wood.....	55	Cords	6 40	352 00	Alpheus Cox.
8	Straw for Men.....	96	lbs.	0 78	0 75	W. H. Knowlton.
					5328 99	

J. J. MASON, Captain,  
Supply Officer, Camp at Niagara.

ROBERT B. DENISON, Lieut.-Colonel, D.A.G.,  
Commanding Camp at Niagara.

MILITARY DISTRICT No. 3.

GENERAL ABSTRACT showing total rations issued to the several Corps present at Brigade Camp at Picton, for the Annual Drill of 1881-82.

PICTON, 17th September, 1881.

CORPS.	TOTALS OF EACH DESCRIPTION OF RATIONS ISSUED.												
	Bread.	Meat.	Potatoes.	Pearl Barley	Cheese.	Coffee.	Tea.	Sugar.	Salt.	Pepper.	Forage for Horses.	Fuel, Wood.	Straw for Men.
Brigade Staff.....	55	55	55	25	30	55	55	55	55	55	77	133	.....
3rd Regiment Cavalry .....	1268	1268	1268	585	683	1268	1268	1268	1268	1268	1187	413	.....
Kingston Field Battery .....	608	608	608	279	329	608	608	608	608	608	319	206	.....
16th Battalion.....	1807	1807	1807	804	1003	1807	1807	1807	1807	1807	44	542	.....
45th do .....	2465	2465	2465	1084	1381	2465	2465	2465	2465	2465	44	707	.....
46th do .....	2497	2497	2497	1066	1431	2497	2497	2497	2497	2497	44	709	.....
47th do .....	4660	4660	4660	2120	2540	4660	4660	4660	4660	4660	55	1220	.....
Totals.....	13360	13360	13360	5963	7397	13360	13360	13360	13360	13360	1770	3812	.....

RECAPITULATION.

Total Rations issued during Encampment.	Description of Rations.	Quantity.	Price.	Total Contract Value.	Name of Contractor.
		Lbs. oz.	\$ cts.	\$ cts.	
13360	Bread.....	20040 00	3 97	795 58	W. H. Reid.
13360	Meat.....	13360 00	5 50	731 80	Jas. Gowdy.
13360	Potatoes.....	13360 00	0 00	89 07	J. H. Metcalfe.
5963	Pearl Barley.....	745 06	0 03	28 09	do
7397	Cheese.....	924 10	0 11	106 33	do
13360	Coffee.....	278 05	0 27	75 15	do
13360	Tea.....	278 05	0 29	80 72	do
13360	Sugar.....	1670 00	0 08	137 77	do
13360	Salt.....	417 08	0 00	1 04	do
13360	Pepper.....	23 03	0 05	1 16	do
1770	Forage for Horses.....	1770 00	0 25	442 50	R. D. White.
3812	Fuel, Wood.....	39	4 00	158 85	do
.....	Straw for Men.....	.....	.....	.....	.....
				2,649 06	

W. D. GORDON, Captain,  
Supply Officer, Camp at Picton.

H. V. VILLIERS, Lieut.-Colonel, D.A.G.,  
Commanding Camp at Picton.

MILITARY DISTRICT No. 4.

GENERAL ABSTRACT, showing total rations issued to the several Corps present at Brigade Camp at Mitchell's Farm, Ottawa, for the Annual Drill of 1881-82.

OTTAWA, 19th September, 1881.

CORPS.	TOTALS OF EACH DESCRIPTION OF RATIONS ISSUED.												
	Bread.	Meat.	Pearl Barley.	Cheese.	Potatoes.	Coffee.	Tea.	Sugar.	Salt.	Pepper.	Forage for Horses.	Fuel, Wood.	Straw for Men.
Officers, Prescott Cavalry. Ottawa and Gananoque Field Batteries.....	144	144	79	65	144	144	144	144	144	144	.....	132	.....
Prescott Troop of Cavalry.....	352	352	192	160	352	352	352	352	352	352	375	88	.....
Ottawa Field Battery.....	735	667	400	335	735	735	735	735	735	735	338	182	.....
Gananoque Field Battery.....	647	647	325	322	647	647	6.7	647	647	647	319	160½	.....
41st Battalion.....	2595	2360	1414	1181	2595	2595	2595	2595	2595	2595	41	720	.....
42nd do.....	2486	2259	1354	1132	2486	2486	2486	2486	2486	2486	33	713½	.....
43rd do.....	2270	2270	1245	1025	2270	2270	2270	2270	2270	2270	49	648½	.....
59th do.....	3336	3046	1800	1536	3336	3.36	3336	3336	3336	3336	37	881	.....
Brigade Staff Sergeants, and forage for horses of Brigade Staff.....	48	48	.....	48	48	48	48	48	48	48	84	1½	.....
Total.....	12613	11793	6809	5804	12613	12613	12613	12613	12613	12613	1279	3537	.....

RECAPITULATION.

Total Rations issued during Encampment.	Description of Rations.	Quantity.	Price.	Total Contract Value.	Name of Contractor.
		Lbs. oz.	\$ cts.	\$ cts.	
12613	Bread.....	18919 08	0 03	567 59	James Warnock.
11793	Meat.....	11793 00	0 06½	737 07	Satchell Brothers.
12613	Potatoes.....	12613 00	0 00½	110 36	Warnock & Clarke
6809	Pearl Barley.....	851 02	0 04	34 05	do
5804	Cheese.....	725 08	0 11	79 81	do
12613	Coffee.....	262 12	0 30½	80 14	do
12613	Tea.....	197 01	0 33½	66 01	do
12613	Sugar.....	1576 10	0 08½	135 99	do
12613	Salt.....	394 00	0 00½	1 97	do
12613	Pepper.....	21 14	0 14½	3 11	do
1279	Forage for Horses.....	.....	0 26	332 54	Francis McKenna.
3537	Fuel, Wood.....	36½ Cords.	6 00	221 25	John Heney.
.....	Straw for Men.....	.....	.....	.....	.....

D. A. MACDONALD, Lieut.-Colonel,  
Supply Officer, Camp at Ottawa

MILITARY DISTRICT No. 5.

GENERAL ABSTRACT, showing total rations issued to the several Corps present at Brigade Camp at St. Johns for the Annual Drill of 1881-82.

St. Johns, July 2nd, 1881.

CORPS.	TOTALS OF EACH DESCRIPTION OF RATIONS ISSUED.												
	Bread.	Meat.	Potatoes.	Coffee.	Tea.	Sugar.	Salt.	Pepper.	Forage for Horses.	Fuel, Wood.	Straw for Men.	Cheese.	Barley.
Brigade Staff, Sergeants.....	73	73	73	73	72	73	73	73	66	73	.....	42	28
6th Provl. Regt. Cavalry.....	1513	1513	1513	1513	1513	1513	1513	1513	1505	475½	33	831	546
Shefford Field Battery.....	825	825	825	825	825	825	825	825	330	324	33	457	301
11th Battalion.....	2952	2952	2952	2952	2952	2952	2952	2952	22	816½	33	1610	1073
50th do .....	2644	2944	2644	2644	2644	2644	2644	2644	55	734	33	1440	962
51st do .....	3385	3385	3385	3385	3385	3385	3385	3385	55	900	33	1849	1221
52nd do .....	2046	2046	2046	2046	2046	2046	2046	2046	55	575	33	1114	743
60th do .....	2296	2296	2296	2296	2296	2296	2296	2296	44	656	33	1257	837
79th do .....	3161	3161	3161	3161	3161	3161	3161	3161	55	855	35	1722	1149
Totals.....	18895	18895	18895	18895	18895	18895	18895	18895	2187	5408½	266	10322	6860

RECAPITULATION.

Total Rations issued during Encampment.	Description of Rations.	Quantity.	Price.	Total Contract Value.	Name of Contractor.
		Lbs. oz.	\$ cts.	\$ cts.	
10322	Cheese.....	1287 00	0 12½	160 92	R. Douglas.
6860	Barley.....	860 00	0 05	42 87	do
18895	Bread.....	28342 06	0 03	850 28	J. Cloran.
18895	Meat.....	18895 00	0 10½	1,983 98	J. Prendergast.
18895	Potatoes.....	18895 00	0 01	188 95	R. Douglas.
18895	Coffee.....	393 00.	0 33	129 69	do
18895	Tea.....	393 00	0 35	137 55	do
18895	Sugar.....	2362 00	0 09½	221 50	do
18895	Salt.....	590 00	0 00½	4 42	do
18895	Pepper.....	32 12	0 18	5 90	do
2187	Forage for Horses.....	2187 Rations.	0 29	634 23	T. Roy
5408½	Fuel, wood.....	Issued † 43 08	6 00	261 00	John Black.
266 Bundles.	Straw for Men .....	266 Bundles.	0 07½	19 95	A. Decells.
				\$4,641 24	

† 90c. per 100 lbs.

P. SMITH, Captain,  
Supply Officer, Camp at St. Johns.

B. VAN STRAUBENZEE, Lieut.-Colonel, D.A.G.,  
Commanding Camp at St. Johns, P.Q.

## MILITARY DISTRICT No. 6.

GENERAL ABSTRACT, showing total rations issued to the several Corps present at Brigade Camp at Laprairie, for the Annual Drill of 1881-82.

LAPRAIRIE, 1st July, 1881.

Corps.	TOTALS OF EACH DESCRIPTION OF RATIONS ISSUED.												
	Bread.	Meat.	Potatoes.	Pearl Barley.	Cheese.	Coffee.	Tea.	Sugar.	Salt.	Pepper.	Forage for Horses.	Fuel, Wood.	Straw for Men.
64th Battalion.....	2224	2224	2224	1695	.....	2224	2224	2224	2224	2224	44	2224	.....
76th do .....	2202	2202	2202	1600	.....	2202	2202	2202	2202	2202	33	2202	.....
80th do .....	2193	2193	2160	1561	.....	2160	2160	2160	2160	2160	33	2160	.....
85th do .....	2472	2472	2472	1802	.....	2472	2472	2472	2472	2472	54	2472	.....
Brigade Staff.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	53	.....	.....
In Hospital.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	200
Totals.....	9091	9091	9058	6588	.....	9058	9058	9058	9058	9058	217	9058	200

## RECAPITULATION.

Total Rations issued during Encampment.	Description of Rations.	Quantity.	Price.	Total Contract Value.	Name of Contractor.	Amounts Paid.
		lbs. oz.	\$ cts.	\$ cts.		\$ cts.
9091	Bread.....	13636 08	0 03	409 10	Jos. Cloran.....	409 20
9091	Mutton, 1645 lbs. at 8c.; beef, 7446 lbs at 9c.....	9091 00	8&9	801 74	N. Benard & Co.....	801 67
9058	Potatoes.....	9058 00	0 01	90 58	F. H. LeBert.....	90 58
6588	Pearl Barley.....	823 08	0 05	41 18	Dufresne & Mongenais.....	41 39
.....	Cheese.....	.....	.....	.....	.....	.....
9058	Coffee.....	188 12	0 25	47 19	Dufresne & Mongenais.....	45 54
9058	Tea.....	141 08	0 40	56 40	do.....	55 63
9058	Sugar.....	1132 04	0 09	101 91	do.....	102 24
9058	Salt.....	283 00	0 00½	1 42	do.....	1 39
9058	Pepper.....	15 12	0 12	1 89	do.....	1 98
217	Forage for Horses.....	217 00	0 29	62 93	F. H. LeBert.....	62 93
9058	Fuel, Wood.....	14 cords.	8 00	112 00	D. Sleeth.....	112 00
200 lbs.	Straw for Men in Hospital.....	200 lbs.	0 60	1 20	F. H. LeBert.....	1 20
				1,727 54		1,725 75

H. J. DOHERTY,  
Supply Officer at Camp Laprairie.

## MILITARY DISTRICT No. 7.

GENERAL ABSTRACT, showing total rations issued to the several Corps present at  
Brigade Camp, at Lévis, for the Annual Drill of 1881-82.

LÉVIS, 9th July, 1881.

CORPS.	TOTALS OF EACH DESCRIPTION OF RATIONS ISSUED.										
	Bread.	Meat.	Potatoes.	Coffee.	Tea.	Sugar.	Salt.	Pepper.	Forage for Horses.	Fuel, Wood.	Straw for Men.
Brigade Staff.....									84	ft. in.	
Quebec Field Battery.....	1182½	795	722	16 8½	4 12½	98 4	21 8½	1 2½	319	19 0	.....
55th Battalion.....	4026	2615	2441	55 14½	34 5½	335 8	76 8	4 1½	55	60 4	.....
61st do.....	3371	2199¾	2039	47 4½	21 6½	281 14	62 14½	3 9	42	47 6	.....
Kamouraska Battalion.....	2844	1853½	1726	39 9½	17 15½	237 8	54 5	3 2½	17	45 3	.....
81st Battalion.....	4396½	2864½	2665	61 0	27 15	365 8	83 14½	4 0	44	67 8	.....
87th do.....	4281½	2787½	2592	59 7	27 0	356 10	80 10	3 13	39	63 9	.....
Temiscouata Battalion.....	2961	1930½	1795	40 9	27 3	244 9	54 11	3 1	30	39 1	.....
Totals.....	23062½	15038¾	13980	320 4	160 10½	1919 13	433 12	22 14	630	31 cords.	

## RECAPITULATION.

Total Rations issued during Encampment.	Description of Rations.	Quantity.	Price.	Total Contract Value.	Name of Contractor.
		Lbs. oz.	\$ cts.	\$ cts.	
15379	Bread.....	23062 08	0 02½	634 38	J. McCorkell.
15379	Meat.....	15038 12	7 & 9c	1,072 42½	Geo. Carrier.
13980	Potatoes.....	13980 00	0 08½	116 48	And. Bourget.
15379	Coffee.....	320 04	0 34	108 88	do
13979	Tea.....	160 10½	0 45	72 34	do
15379	Sugar.....	1919 13	0 10	191 92½	do
13979	Salt.....	433 12	0 01	4 33½	do
13979	Pepper.....	22 14	0 23	5 26	do
630	Forage for Horses.....		0 36	226 80	do
2544	Fuel, Wood.....	31 cords.	4 00	124 00	do
.....	Cheese.....	963 00	0 12½	120 37	Lambert & Bourget.
.....	Barley.....	879 10	0 05	43 98½	do do
				2,721 16	

G. S. VIEN, Capt.,  
Supply Officer, Camp at Lévis.

T. J. DUCHESNAY, Lieut.-Colonel,  
Commanding Camp at Lévis.

## MILITARY DISTRICT No. 8.

GENERAL ABSTRACT, showing total rations issued to the several Corps present at Brigade Camp, at Sussex, N.B., for the Annual Drill of 1881-82.

St. JOHN, N.B., 6th July, 1881.

CORPS.	TOTALS OF EACH DESCRIPTION OF RATIONS ISSUED													
	Milk for Hospital.	Bread.	Meat.	Potatoes.	Coffee.	Tea.	Sugar.	Salt.	Pepper.	Forage for Horses.	Fuel, Wood.	Straw for Men.	Cheese.	Barley.
8th Regiment of Cavalry .....	3326	3326	3326	3326	3326	3326	3326	3326	3326	2832	889-3	283	1508	1221
Newcastle F. Bat. of Art. ....	405	405	405	405	405	405	405	405	405	145	138-3	.....	243	162
Woodstock do .....	887	887	887	887	887	887	887	887	887	319	304-1	74	404	323
Brighton Engineers .....	460	460	460	460	460	460	460	460	460	.....	152-2	43	184	184
67th Battalion .....	4509	4509	4509	4509	4509	4509	4509	4509	4509	55	1183-2	387	2055	1638
71st do .....	2561	2561	2561	2561	2561	2561	2561	2561	2561	33	721-3	219	1157	934
74th do .....	3141	3141	3141	3141	3141	3141	3141	3141	3141	66	841-1	258	1429	1142
78th do .....	3446	3446	3446	3446	3446	3446	3446	3446	3446	44	935-3	287	1568	1258
Cumberland Prov. Batt. ....	2464	2464	2464	2464	2464	2464	2464	2464	2464	30	690-2	215	1117	891
82nd P.E.I. Batt. ....	577	577	577	577	577	577	577	577	577	9	169-0	178	385	192
66th P. L. Fusiliers Batt. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	.....	.....	.....	.....
Brigade Staff & Hospital .....	43	.....	.....	.....	.....	.....	.....	.....	.....	84	.....	18	.....	.....
<b>Total .....</b>	<b>43</b>	<b>21776</b>	<b>21776</b>	<b>21776</b>	<b>21776</b>	<b>21776</b>	<b>21776</b>	<b>21776</b>	<b>21776</b>	<b>3621</b>	<b>6027-0</b>	<b>1962</b>	<b>10050</b>	<b>7945</b>

## RECAPITULATION.

Total Rations issued during Encampment.	Description of Rations.	Quantity.	Price.	Total Contract Value.	Name of Contractor.
		Lbs. oz.	\$ cts.	\$ cts.	
10050	Cheese .....	1256 04	0 12½	157 03	G. H. White.
7945	Barley .....	993 02	0 05	49 65	do
21776	Bread .....	32664 00	0 03½	1143 24	C. T. White.
21776	Meat .....	21776 00	0 07	1524 32	M. Coughlan.
21776	Potatoes .....	21776 00	0 01	217 76	G. H. White.
21776	Coffee .....	453 10	0 32	145 16	do
21776	Tea .....	340 04	0 33	112 28	do
21776	Sugar .....	2722 00	0 09½	258 59	do
21776	Salt .....	680 08	0 00½	3 40	do
21776	Pepper .....	37 12	0 18	6 79	do
3621	Forage for Horses .....	3621 Rations.....	0 35	1267 35	C. T. White.
6027	Fuel, Wood .....	62-78 Cords.....	4 00	251 12	do
1962	Straw for Men .....	23544 Lbs.....	0 35	82 40	J. E. Smith and J. Titus.
43	Milk for Hospital .....	43 Pints.....	0 02	0 86	G. H. White.
				5219 95	

W. CUNARD, Lieut.-Colonel,  
Supply Officer, Camp at Sussex, N.B.

JOHN B. TAYLOR, Lieut.-Colonel,  
Commanding Camp at Sussex, N.B.



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 APPENDIX No. 4.
 

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 REPORT OF THE SENIOR INSPECTOR OF ARTILLERY AND WARLIKE STORES.
 

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KINGSTON, 31st December, 1881.

SIR,—I have the honor to report that I inspected "Personnel and Material," as herein detailed. I have forwarded the report of Lieut.-Col. Irwin on the inspections in Quebec and Maritime Provinces, and also that of Lieut.-Col. Montizambert, who inspected in Ontario during my absence in England. The reports on "A" and "B" Batteries, Royal Schools of Gunnery, I also forward herewith, remarking that, as heretofore, the systems, subjects of instruction and method of report are widely different in the two schools.

I have not thought it desirable to occupy space with recommendations made in past years which have not been adopted.

I beg respectfully and officially to acknowledge the assistance I have derived from the suggestions of His Excellency the Governor-General with regard to the prizes he has given, and the system of competitions he has inaugurated which have produced marked results in the efficiency of the artillery force. The Dominion Artillery Association has done good work, as will be shown in their annual report, which will include that of Lieut.-Col. Oswald, who commanded the Canadian artillery team at Shoeburyness.

I have the honor to be, Sir,

Your obedient servant,

T. BLAND STRANGE, Lieut.-Colonel,

Inspector of Artillery.

Adjutant-General of Militia,  
Ottawa.

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 TORONTO FIELD BATTERY.

I inspected, as per general parade state, the Toronto Field Battery, commanded by Major Grey, Lieutenant Mead, Lieutenant Beatty, and Surgeon McDonald, at Camp Niagara, on 20th June, in review order.

21st.—Muster parade and marching order inspection.

22nd.—Gun practice. Afternoon, standing gun drill, dismounting ordnance and questions.

23rd.—Manœuvres, drill and mounted sword exercise.

The general table of scale of credits for Governor-General's competition will give an accurate, detailed statement of efficiency.

Head collar chains were not used, many were reported to have been lost when last the battery paraded to fire the salutes for the Local Legislature, the harness having to be returned into store in a hurry; three hammers also were missing. The general efficiency of this battery is satisfactory. They are reported to have embarked on the steamer "Chicora" in 9 minutes, at Niagara Camp, and on arrival at Toronto the whole battery, guns, horses and equipment, was clear off the deck and on the march in 14 minutes. Major Grey maintains the character

for efficiency he has long held, and Lieutenant Beatty has qualified with a first-class certificate at "B" Battery, Royal School of Gunnery. (*See note 1.*)

#### LONDON FIELD BATTERY.

As per general parade state, I inspected on the 27th June, at the Camp London, the London Field Battery, commanded by Major Peters.

Lieutenant F. Williams, late R. A.

1st. Lieutenant W. H. Heath, G. S.

2nd. do J. S. A. Hunt, (Prov.)

Surgeon A. Vesey Brown.

Veterinary Surgeon James Tennet.

Also at the same camp the Wellington Field Battery, [No. 1, 1st Provisional Brigade Field Artillery, commanded by Capt. Nicoll, G. S.

1st Lieutenant A. Murchison, G. S.

2nd do J. P. Davidson, (Prov.)

2nd. do J. Crowe, (Prov.)

The two batteries were brigaded together under Major Peters, who handled them well as a brigade. I subsequently inspected each battery separately in the various items; and assigned the credits shown in the general table of proficiency for the Governor General's prize competition. I also supervised the competitive gun practice of the two batteries. The prize of a field glass was won by the Wellington Field Battery, Provisional Brigade; the dismounting ordnance competition by the London Field Battery, thus dividing the honors. (*See note 2.*) The friendly emulation between the two batteries was productive of the best results, and I consider them highly efficient on every point that lies in their power to accomplish. In common with other field batteries they present the awkward spectacle of mounted men riding with their trousers rucked up, and without spurs. The issue of strapped spurs and leather leggings as part of the battery equipment would remedy this at a minimum cost. The issue of universal pattern saddlery for mounted officers is another want often represented.

Brigade Sergeant-Major Clarke, 1st Provisional Brigade Field Artillery, and late of "A" Battery, acted as instructor with good results. He is doing excellent work with the brigade under Lieut.-Colonel Macdonald, one battery of which is, however, still without guns. I would recommend the purchase of eight 13-pr. B. L. R. guns for the 1st Provisional Brigade, the present 9-prs. of No. 1, Battery being handed over to the senior battery with smooth bores. The same process to be carried out until all are armed with rifle guns, no more 9-pr. M. L. R. to be purchased.

The effect of brigading field artillery is so manifestly advantageous, that I would recommend the field batteries of each district being brigaded under the senior officer, with the rank of Lieut.-Colonel, and camps of instruction to be held at central points. It is most desirable field artillery should be in the habit of drilling in marching and fighting order. When the limbers are packed with ammunition the weight is too much for four horses; the field batteries were restricted to that number at a time of national financial depression when the only other alternative offered was a reduction of the field artillery strength by one-half. I chose the lesser evil, and I now respectfully submit that the time has arrived when it is desirable to restore the number of horses (six per gun) necessary to enable a battery to carry its limbers filled. Men taught to manœuvre with four horses only per gun would find it awkward to work with six, which they would have to do if called out for service. (*See note 3.*)

#### TORONTO GARRISON BATTERY.

On the 7th November, I inspected, as per general parade state, the Toronto Garrison Battery, commanded by Captain Gibson.

I found them very efficient, excepting the fact that Captain Gibson is the only officer. The Deputy Adjutant General of the District could, without doubt, by using

his influence, find suitable officers for this battery, as Captain Gibson appears unable to do so.

The following credits gained in their competition for the Governor General's prize give the details of their very creditable state of efficiency. In addition they were examined in gyn drill and shifting mortar S.S.

Scale of credits for His Excellency the Governor General's prize:—

	Full Credit.	Gained.
Clothing and accoutrements.....	10	10
Company drill.....	10	8
Manual and firing exercises.....	10	8
Standing gun drill.....	25	24
Questions, artillery material and gunnery.....	80	60·5
do Officers application of artillery.....	50	20·5
Certificates.....	0	0
Efficiency badges.....	0	0
Discipline and interior economy.....	0	8
Score $\frac{1}{2}$ .....	0	31·6

The gunnery practice was good, but some fuzes burst at the muzzle, though properly bored; they are of the old pattern 1864, before reported unserviceable. No shrapnel shell were issued by the Store Department.

This battery was not supplied with knapsacks or water-bottles. I think the substitution of the water-proof black haversacks as issued to the rifle corps in lieu of the white linen ones, would be sufficient marching equipment. It would prevent rations being rendered inedible by rain, and would carry a dry pair of socks, which is about all a soldier emergently wants on the march. (See note 4.)

#### FORTS.

During the past year I did not inspect the forts, except that at Toronto, which is in a ruinous condition.

Fort Henry has received considerable repairs to the roofs and magazines, executed satisfactorily by the Public Works Department who have also repaired some embrazures in Fort Frederick. A new store with convenient offices has replaced the ruinous wooden building at the Tête du Pont Barracks. The destruction by fire of these and other Government military buildings is, I fear, only a question of time, unless a hand fire engine to be manned and horsed by "B" Battery is supplied. (See note 5.)

#### ARMAMENTS.

I have not this year had opportunities to inspect the armaments and warlike stores in detail. I found on my return from England that Messrs. Gilbert & Sons had made no progress with the conversion of the guns for which they had contracted, and I reported accordingly.

I have the honor to be, Sir,  
Your obedient servant,

T. B. STRANGE, Lieut.-Colonel,  
Inspector of Artillery.

#### NOTES BY THE MAJOR GENERAL.

- (1) I saw this battery and was pleased with its appearance.
- (2) I was pleased with the appearance and drill of this battery at the London Camp, June, 1881.
- (3) Recommended.
- (4) He wants also a change of boots, a towel, soap and comb. White haversacks are very unserviceable.
- (5) Strongly recommended.

From Lieut.-Col. Montizambert, to the Commandant Royal School of Gunnery and Inspector of Artillery, Kingston.

TÊTE DU PONT BARRACKS,  
KINGSTON, 12th December, 1881.

SIR,—I have the honor to report, that in your absence on leave in England, I inspected during the past summer, the following batteries of artillery in the Province of Ontario :—

The Ottawa, Gananoque, Kingston, Durham and Ontario Field Batteries, and the St. Catharine's Garrison Battery.

Parade states and scale of credits of each battery are annexed.

#### OTTAWA FIELD BATTERY.

Inspected in Brigade Camp at Ottawa, 13th September.

The annual gun practice having been performed on the 10th, under my superintendence; Major Taschereau, "B" Battery, acting as Range Officer.

Officers present :—

Captain J. Stewart, (Prov.)

Lieutenant L. W. P. Coutlée, S.G.

Lieutenant Thomas Evans, S.G.

Surgeon T. B. Bently, M.D.

Veterinary Surgeon James Harris.

Field manoeuvres well done and gun drill particularly good. The battery was under canvas during much heavy rain. Clothing, harness, accoutrements (appointments generally) in good order. Horses very good this year. Non-commissioned officers and men smart, intelligent and efficient. Equipment not complete. (*See note 1.*)

#### GANANOQUE FIELD BATTERY.

Inspected in camp at Ottawa, 13th September.

Annual gun practice performed 11th September, under my supervision; Major Taschereau, "B" Battery, acting as Range Officer.

Officers present :—

Brevet-Major Wm. Mackenzie, S.G.

Lieutenant C. E. Britton.

Lieutenant G. Gillies.

Lieutenant J. M. Redmond, S.G.

Surgeon E. H. Merrick.

Veterinary Surgeon John Waddie.

Field manoeuvres indifferent. Standing gun drill very good. Horses good. Harness and harnessing very good in spite of heavy weather under canvas.

Marching order equipment defective.

A fine body of non-commissioned officers and men, but discipline apparently rather lax. (*See note 2.*)

#### KINGSTON FIELD BATTERY.

Inspected in Brigade Camp at Picton, 16th September.

Officers present :—

Captain Henry Wilmot, (Prov.)

Lieutenant John Wilmot, S.G.

Lieutenant P. G. Wilmot, S.G.

Surgeon Herbert J. Saunders, M.D.

This battery took part in the review before Major-General Luard, previous to the inspection.

They presented a soldierlike appearance and showed a good knowledge of their duties. Carriages, equipment and harness in indifferent order. Two of the guns had their elevating screws out of gear. Spokes and felloes of wheels shaky and open.

Uniforms and accoutrements in good order.

Sergeant Instructor A. Lyndon, "B" Battery, Royal School of Gunnery, gave efficient assistance during the training.

Annual gun practice carried out on the 23rd of November under yourself. Major Taschereau, "B" Battery, R.S.G., Range Officer. (*See note 3.*)

#### DURHAM FIELD BATTERY.

Inspected in Camp at Port Hope on the 19th of September, in the presence of Major-General Luard.

Officers present:—

Captain W. McLean, jun., S.G.

Lieutenant Saunderson.

Lieutenant Benson.

Assistant Surgeon T. H. Brent, M.D.

This battery had been detailed for the Picton Camp, but was allowed for this year to do its training alone, in order to enable it to devote more time to details, it having stood lowest on the list of the scale of credits for efficiency last year.

I had not seen the battery before, but judging from reports, concluded that a very marked improvement has been made.

Gun carriages want repairing and were painted badly, naves of wheels out of repair, gun equipment complete, uniforms in good order, but badly fitted. Drivers had no swords or spurs. This battery wears only the forage cap, and has no busbies or helmets.

Harness repaired since last year, but dirty; horses good. Sergeant W. Keeley, "B" Battery, Royal School of Gunnery, assisted during the training with good results. Annual gun practice under my supervision on the 20th September. Major Taschereau, "B" Battery, Royal School of Gunnery, Range Officer.

Gunner Perritt of this battery made the highest individual score in the Dominion this year, with 42 points. (*See note 4.*)

#### 1ST PROVISIONAL BRIGADE FIELD ARTILLERY.

##### *No. 2, Field Battery, Guelph.*

Inspected in camp at Guelph, on the 15th October.

Officers present:—

Lieut.-Col. A. H. Macdonald, commanding 1st Provisional Brigade.

Captain D. McLean, G. S., commanding Battery.

Lieutenant W. Johnston.

Lieutenant A. Nicol, G.S.

Lieutenant A. Macdonald, G.S.

Surgeon H. Howitt, M.D.

Veterinary Surgeon E. A. Grange.

This battery being principally composed of members of the Agricultural College has very exceptional advantages, and has made excellent use of them.

Since last training two of their officers have passed with credit through the Royal School of Gunnery at Kingston.

The battery made a fine turn out and were particularly well up in the theoretical part of their work. The guns and harness used by them were those used by the other battery of the brigade. They were in good order. Their field manoeuvres, and taking up fighting positions were well done, as also standing gun drill and dismounting ordnance, especially the latter.

Annual gun practice performed on the 16th December, at Toronto, under yourself. Major Hebert, "B" Battery, Royal School of Gunnery, Range Officer.  
 Brigade Sergeant-Major Clarke, late Royal Artillery and "A" Battery, Royal School of Gunnery, acted as Drill Instructor.

ST. CATHARINES GARRISON BATTERY.

Captain W. Wiley, in command.

Lieutenant Clendenning, G.S.

Lieutenant Hunter, absent with leave and reported about to resign.

Inspected in camp on the lake shore five miles from town on the 25th July.

Manual and firing exercises fairly good. Company drill indifferent. Gun drill, under Lieutenant Clendenning, very good. Battery very weak, only 22 gunners parading. Men of fine physique, accoutrements and clothing clean and in good order.

Gun practice could not be performed at this time, owing to non-arrival of ammunition.

It was carried out on the 22nd September, under my supervision, Major Taschereau acting as Range Officer.

The stores and side arms for the two 18-prs. in charge of this battery are worn out and incomplete.

The battery declined to compete for the Governor General's prize this year.

I have the honor to be, Sir,

Your obedient servant,

C. E. MONTZAMBERT,

Captain and Bt. Lieut.-Colonel.  
 Commanding "B" Battery.

NOTES BY MAJOR GENERAL.

(1) I saw this battery and was pleased with its appearance. I have much satisfaction in forwarding so good a report on this Battery; and, with reference to last year's report, have to remark that the statement made in line 6, page 208, appeared in that Report in error, Captain Stewart not being worthy of blame.

(2) I saw this battery and its appearance was satisfactory.

(3) The appearance of this battery pleased me.

(4) The men of this battery appeared a good and willing lot of men, but seem not very clean in accoutrements, &c.

PARADE STATE of Batteries inspected in the Province of Ontario during the Year 1881.

Military District.	Name of Battery.	Name of Commanding Officer.	Armament.	Field Officers.	Staff Officers.	Captains.	Lieutenants.	Surgeons.	Vet. Surgeons.	Staff Sergeants.	Sergeants.	Corporals.	Bombardiers.	Gunners and Drivers.	Trumpeters.	Articers.	Bandsmen.	Recruits.	Total.	Horses.	1st Class Certificates.	2nd Class Certificates.	3rd Class Certificates.	4th Class Certificates.	Remarks.
1	1st Provincial Brigade Field Artillery.	Major A. H. Macdonald.	9-pr. M.L.R.	...	...	1	3	1	2	4	4	4	4	64	1	...	...	...	...	81	29	...	...	...	Inspected by Lt.-Col. T. B. Strange, R.A., I. of A.
	No. 1 Battery	Captain W. Nicol	...	...	...	1	3	1	2	4	4	4	4	53	...	(2)	(47)	...	...	73	28	3	1	2	Inspected by Lt.-Col. C. E. Montzambert, B.B., R.S.G.
	No. 2 do	Captain D. McCrae	...	...	...	1	3	1	2	4	4	4	4	64	1	...	...	...	...	81	29	...	...	...	Inspected by Lt.-Col. T. B. Strange, R.A., I. of A.
1	London Field Battery	Bt.-Major J. Peters	9-pr. M.L.R.	...	...	1	2	1	2	4	4	4	4	55	...	1	...	...	...	71	27	...	...	...	do
2	Toronto Field Battery	...	...	...	...	1	1	...	...	...	3	3	3	32	1	...	...	...	...	43	...	1	1	2	do
2	Toronto Battery Garrison Artillery.	Captain D. Gibson	32-pr. S.B.	...	...	1	1	...	...	...	3	3	22	1	...	...	...	...	...	31	...	...	...	...	Inspected by Lt.-Col. C. E. Montzambert, B.B., R.S.G.
2	St. Catharines Battery Garrison Artillery.	Captain W. Wiley	18-pr. S.B.	...	...	1	1	...	...	...	3	3	22	1	...	...	...	...	...	...	...	...	...	...	do
3	Durham Field Battery	Captain W. McLean	9-pr. M.L.R.	...	...	1	2	1	2	4	4	4	4	48	...	...	...	...	...	66	28	...	...	...	do
3	Kingston Field Battery	Captain H. Wilnot	9-pr. M.L.R.	...	...	1	2	1	1	6	4	4	4	37	1	...	...	...	...	53	29	...	...	...	do
4	Gananoque Field Battery	Major W. McKenzie	9-pr. M.L.R.	...	...	1	2	1	2	4	4	4	4	42	1	...	18	(21)	...	81	29	4	2	1	do
4	Ottawa Field Battery	Captain John Stewart	9-pr. M.L.R.	...	...	1	2	1	1	4	4	4	4	56	2	3	...	...	...	79	21	1	2	1	do

NOTE—The following Batteries did not drill this year: Hamilton Field Battery, Welland Canal Field Battery, Collingwood Battery of Garrison Artillery, Cobourg Battery of Garrison Artillery and Port Hope Battery of Garrison Artillery.

T. B. STRANGE, Lieut.-Colonel.  
Inspector of Artillery.

GENERAL TABLE of Scale of Credits for Governor General's Prize, 1881.  
FIELD BATTERIES.

	POINTS GAINED.														
	London.	Wellington.	Ontario.	Toronto.	Durham.	Kingston.	Gananoque.	Ottawa.	Montreal.	Richmond.	Shefford.	Quebec.	Newcastle.	Woodstock.	Halifax.
Full Credit.....	10	10	9	7	6	8	7	9	10	8	7	9	5	7	10
Clothing and accoutrements.....	10	10	8	9	6	8	6	7	10	7	8	10	7	5	7
Guns, carriages and equipments.....	10	10	9	9	8	8	6	7	10	7	9	9	7	5	7
Horses.....	15	12	13	10	10	12	13	11	12	9	10	13	10	11	11
Harness and harnessing.....	15	13	12	13	9	10	10	12	11	9	10	11	8	8	3
Marching past—walk, trot, galop.....	25	23	25	20	23	24	20	23	23	20	23	18	18	15	12
Standing gun drill, position and general duties.....	50	28	40	25	30	30	35	40	33	28	27.2	19	11	13	3
Answers to questions by Officers and N.-C. Officers.	25	23	22	23	20	20	15	22	18	17	20	21	15	13	5
Field manoeuvres.....	50	40	40	40	35	30	30	35	32	32	38	23	10	11	.....
Selection of fighting positions and answers to questions from manual or fighting tactics by Officers.	25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Each N.-C. Officer and man with efficiency badge gained this year.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Each N.-C. Officer and man with Artillery Certificate, 1st to 4th.....	.....	17	14	16	.....	.....	.....	13	33	.....	.....	.....	.....	.....	.....
Sword drill with mounted Officers and N.-C. Officers.....	5	.....	4	3	2	2	3	4	2	.....	.....	.....	4	24	.....
Dismounting and disabled ordnance.....	10	8	10	7	8	8	8	9	8	.....	.....	.....	.....	.....	.....
Discipline (including camp details).....	10	10	10	10	10	10	6	10	5	6	8	7	8	6	8
One-fifth total score at competitive practice.....	46.6	67.8	67.8	65.2	58.4	58.6	65.6	80.2	70.6	86	86	69.2	37.6	16.4	.....

T. B. STRANGE, Lieut.-Colonel,  
Inspector of Artillery.



KINGSTON, 28th December, 1881.

SIR,—I have the honor to forward the Report of the Inspector of Artillery, Province of Quebec, who has this year inspected, during my absence, the artillery of the Maritime Provinces. I concur in his recommendations generally (*See note 1*), but do not feel justified in recommending the heavy expense of sending a detachment of an officer and twenty or thirty men to reside for four months at Halifax, St. John and Montreal, for the instruction of artillery corps in those localities. One officer and two non-commissioned officers would be sufficient expenditure for this object, the rank and file being furnished by the batteries to be instructed.

The original order creating the Gunnery Schools, provided for a detachment branch school at Montreal, from the battery stationed at Quebec, and for Toronto by a detachment from the battery at Kingston; it also contemplated a branch school at St. John, for the Maritime Provinces, which could advantageously be placed as a garrison to Partridge Island. These schools could instruct both garrison artillery and infantry. While Halifax remains an Imperial garrison, it would be unnecessary to establish a Dominion Military School there. I do not concur in Lieut.-Col. Irwin's recommendation for either trowsers and straps, or pantaloons and knee-boots, for mounted men of field batteries, to be provided by Government. Neither are suitable to men embodied only for a fortnight. The leather leggings and strapped spurs previously recommended are, in my opinion, the only suitable equipment for such corps. (*See note 2.*) They could be returned into store, and fit any average man. Strapped spurs are very much needed as before represented, also universal pattern cavalry saddles and equipment, to be issued for officers of field batteries.

I have the honor to be, Sir,

Your obedient servant,

T. BLAND STRANGE, Lieut.-Col.,

*Inspector of Artillery.*

Adjutant-General of Militia.

ROYAL SCHOOL OF GUNNERY,  
QUEBEC, 16th December, 1881.

SIR,—I have the honor to forward herewith the annual report (*see note 3*) upon Batteries of Artillery in the Provinces of Quebec, New Brunswick, Nova Scotia and Prince Edward Island, which were inspected by me or by officers under my command.

The relative efficiency, according to the standard prescribed by the Dominion Artillery Association, of those batteries which competed for the prizes awarded by His Excellency the Governor-General and by the Association, will be seen on reference to the report made to its President.

I have the honor to be, Sir,

Your obedient servant,

D. T. IRWIN, Lieut.-Col.,

*Inspector of Artillery.*

The Senior Inspector of Artillery,  
Kingston, Ont.

## INSPECTION REPORT.

## NEWCASTLE FIELD BATTERY.

Inspected at Camp Sussex, 29th June and 1st July.

Major Call in command.

Lieutenant R. A. Lawlor.

2nd Lieutenant C. E. Fish.

Lieut.-Col. Underhill, Adjutant St. John Brigade Garrison Artillery, attached.

Veterinary Surgeon J. A. Brown.

Surgeon J. B. Freeman.

75 rank and file.

29 horses.

Horses well harnessed and well driven, but curb chains were not used, and the drivers being without spurs, and generally in ankle boots, without straps to their trousers, their general appearance was not satisfactory.

The gun drill of the men generally was good, but the non-commissioned officers and men shewed very little knowledge of ammunition or any details of equipment.

The general physique of the men in this battery was very good, and it appeared evident that with a little more careful instruction and drill they would rapidly become very efficient.

## WOODSTOCK FIELD BATTERY.

Inspected at Camp Sussex, 29th June and 1st July.

Captain Dibblee in command.

Lieutenant T. Lynch.

Lieutenant C. Emery.

2nd Lieutenant John Garden.

Surgeon Daniel.

Veterinary Surgeon Gillman.

59 rank and file.

29 horses.

Horses of this battery were very good, but were badly driven, and, in consequence, very unsteady.

Officers and non-commissioned officers were generally very well up in their duties, and the general appearance of the battery was very good, the physique of the men being excellent. Not sufficient attention was paid, however, to instruction in ammunition or gunnery, and I believe this to be, in a great measure, accounted for, not only in this but also in the Newcastle Field Battery, by the obsolete nature of their armament of smooth-bore guns, and I cannot recommend too strongly that these guns be replaced by more efficient rifled ordnance (*see note 4*) thus placing these two field batteries on a par with all the other field batteries in the Dominion.

I inspected this battery at competitive gun practice on the 30th June, at a land range near the camp. The shooting was not so good as it might have been, the competitors not having received sufficient preliminary instruction.

## QUEBEC FIELD BATTERY.

Inspected at Camp Lévis, 5th and 6th July.

Captain Crawford Lindsay in command.

Lieutenant Garneau.

Lieutenant Thibaudeau.

Surgeon Hamel.

Veterinary Surgeon Hall.

This battery presented a very creditable and efficient appearance on parade, the non-commissioned officers and men being very smart, clean and well dressed. The drivers were all provided with long boots; and the equipment of the battery was in first rate order. (*See note 5.*)

The officers appeared to be well up in their duties, and the only deficiency very apparent was in the general want of knowledge of details of standing gun drill, ammunition and stores. This may be in a great measure accounted for by the fact that this being a French Canadian battery, the men do not, as a rule, understand English, and the manuals of drill, &c, being in this language instruction has to be given verbally, and the men cannot acquire this information by themselves.

The competitive gun practice was carried out under my supervision at the Isle of Orleans range, on the 6th July, with very good results.

Owing to the recent fire at Quebec, some of the non-commissioned officers of this battery were unavoidably absent, and one of the lieutenants being in England with the artillery team, the battery did not appear to quite so much advantage as under ordinary circumstances it undoubtedly would.

#### HALIFAX FIELD BATTERY.

Inspected this battery on parade at Drill shed, Halifax, on 26th August, 1881.

Brevet-Major J. R. Graham.

1st Lieutenant H. Flowers.

2nd Lieutenant W. Harris.

Present on parade: 3 officers, 48 non-commissioned officers and men and 13 horses.

Clothing and accoutrements clean and in very good order, guns and carriages clean, but sponge-heads were completely worn out, and the limbers were not properly packed for service, Major Graham having returned into store much of the field service equipment of the battery. Harness clean, but not well put on. Major Graham was the only mounted officer. The six 6-pr. B.L. guns with which the battery is armed, are only provided with shafts for single draught, the wheel horse being driven by a man seated on the limber box, the lead horse was ridden. In attempting to march past it was evident that, from want of proper training on the part of the horses and lead drivers, this, or any other movement, could not be accomplished, and at Major Graham's request the lead horses were unhooked.

The battery was inspected at standing gun drill, which was fairly well performed, but the non-commissioned officers and men appeared to have no knowledge whatever of ammunition or of the simplest details of gunnery.

As no further movements were practicable, the battery proceeded to Point Pleasant for target practice. As Major Graham had declined to join the Dominion Artillery Association, or to select marksmen according to its rules, the practice was carried on by each man in the battery firing one or two rounds, and after the first few rounds it became evident enough that the men had not received sufficient preliminary instruction to enable them to correct their elevation or deflection, or to adjust their fuzes; the practice appeared to resolve itself into a needless waste of valuable ammunition.

As this battery possesses, under its present organization, no such mobility as would entitle it to be considered a field battery, as its guns are of the smallest calibre and only suitable for mountain warfare, the ammunition costly, and only to be obtained from the Imperial reserves at Halifax, the fuzes obsolete, and as Major Graham informs me he cannot obtain horses for drill purposes for less than \$2.50 each per diem, thus effectually preventing any attempts at instruction in mounted duties, I do not consider that any useful purpose can be served by the continuance of such a special and expensive corps, and on these grounds, apart from the present partly inefficient state of the battery, which might be remedied by more careful and competent instruction, I recommend that the battery be no longer continued under its present organization. (See note 6.)

#### NEW BRUNSWICK BRIGADE OF GARRISON ARTILLERY.

Inspected at St. John, on the 17th and 18th August.

Lieut.-Col. S. K. Foster in command.

Lieut.-Col. J. D. Underhill, Adjutant.

On the 17th, I inspected Nos. 1 and 2 Batteries at Fort Dufferin, and superintended their competitive target practice.

On the 18th, I inspected Nos. 3, 9 and 11 Batteries at the same place, when they also performed their annual gun practice.

On the afternoon the five batteries previously mentioned were inspected by the Major-General Commanding.

The general appearance, so far as regards physique and clothing of these five batteries was good, but I cannot report favorably as to their general efficiency; with very few exceptions they had received but little instruction in squad or company drill, and apparently none at all in rifle exercises. The picked detachments who formed the squads at firing competition were well drilled, with the exception of No. 9 Battery, in which the men were nearly all recruits; but I noticed a general want of knowledge in the ordinary details of ammunition and gunnery.

Some of the officers, and those of the non-commissioned officers who had been through a course at the School of Gunnery, were well up in their duties, and I attribute, in a great measure, the want of more general efficiency to the fact of the uncertainty which has hitherto attended the calling out of garrison batteries for annual drill.

It is hopeless to expect that suitable recruits will come forward, or that officers will take the great, but most necessary, trouble to organize classes for voluntary drills unless there is a certainty of their batteries being drilled annually. (*See note 7.*)

I am very glad to be able to report, however, that among the officers commanding batteries and their subalterns, I noticed a great many who were eager to learn their duties and to improve the efficiency of their batteries, and should their zeal be supplemented by the co-operation and assistance of the commanding officer, I have no doubt that these batteries will rapidly improve in efficiency.

With reference to the remarks made by the Assistant Inspector of Artillery in his report for 1880, relative to the command of this brigade, I have not had sufficient local experience to enable me to endorse his opinion, except by stating that it would be most desirable if the officer commanding the brigade was conversant with the recent changes in gun drill, and was able to instruct his brigade in simple battalion movements. (*See note 8.*)

The following officers and men were present with their batteries at my inspection:—

*No. 1 Battery.*

Captain J. A. Kane.

1st Lieutenant C. F. Langan.

2nd Lieutenant S. D. Crawford.

34 non-commissioned officers and men.

*No. 2 Battery.*

Captain A. Ring.

1st Lieutenant J. Estie.

2nd Lieutenant B. Ring.

42 non-commissioned officers and men.

*No. 3 Battery.*

Captain J. Ewing.

20 non-commissioned officers and men.

*No. 9 Battery.*

Captain Lauder.

Lieutenant Roxborough.

39 non-commissioned officers and men.

NOTE.—This battery paraded in full strength; men of very fine physique, but being nearly all recruits and having no competent instructors, were not well drilled, and were not qualified to enter the general competition for any but battery prizes.

*No. 10 Battery.*

Captain Armstrong.

Lieutenant Steven.

35 non-commissioned officers and men.

Quartermaster, Major R. Farmer.

Surgeon, Dr. J. W. Daniel.

## 1ST AND 2ND BRIGADES OF GARRISON ARTILLERY, HALIFAX, N.S.

After some correspondence in June and July with the officers commanding these brigades, with reference to the most suitable date for their inspection, and the last week in August being chosen as being most generally convenient, I was disappointed at being informed a short time before this date, that only the selected detachments for competitive gun practice could possibly parade for my inspection. Accordingly I superintended detachments from the following batteries at gun practice on the several days mentioned, viz. :—

22nd August.—No. 1 Battery, 1st Brigade, Captain Ronne, and No. 3 Battery, 2nd Brigade, Captain Brown.

23rd August.—No. 2 Battery, 1st Brigade, Captain Garrison, and No. 4 Battery, 2nd Brigade, could only muster 2 non-commissioned officers, 3 recruits and 1 trumpeter to form a gun detachment, and were in consequence disqualified.

24th August.—Completed the practice of No. 2 Battery, 1st Brigade, which had been interrupted the previous day by foggy weather, and also superintended the gun practice of No. 5 Battery, 1st Brigade, 2nd Lieutenants Cogswell and Bland. No. 2 Battery, 2nd Brigade, which was to have practised on this day could only muster six competitors, and was in consequence disqualified.

25th August.—No. 4 Battery, 1st Brigade, Captain Curren, and No. 6 Battery, 2nd Brigade, Captain . . . Gun practice of these batteries superintended by Major Holmes, "A" Battery.

26th August.—No. 3 Battery, 1st Brigade, and No. 5 Battery, 2nd Brigade, Captain Purcell, superintended by Major Holmes, "A" Battery.

27th August.—No. 6 Battery, 1st Brigade, superintended by Major Holmes, "A" Battery, and Nos. 2 and 4 Batteries of the 2nd Brigade, performed their annual gun practice on the 23rd September, under the superintendence of Lieut.-Col. McPherson, Major Purcell and Captain-Adjutant Mulvena.

With reference to the above competitions, the general knowledge of gun drill, as shown by the detachments, was fair; but as a rule there was very little knowledge shown of any details of ammunition or gunnery, and in several cases men had to be shown how to bore a fuze, and how to correct errors in elevation, &c., and if the detachments paraded for this purpose were, as they should have been, the best drilled men in their batteries, I cannot consider the amount of artillery knowledge shown at all creditable to the instructors of the batteries.

On the evening of the 25th of August, both brigades of artillery paraded in the drill shed for inspection by the Major-General Commanding, with the following detail :—

## 1st Brigade.

Brigade Staff—3 officers.	16 Band.....	19
No. 1 Battery—2 do	13 Rank and file.....	15
No. 2 do —1 do	23 do .....	24
No. 3 do —2 do	25 do .....	27
No. 4 do —1 do	30 do .....	31
No. 5 do —2 do	19 do .....	21
No. 6 do —1 do	26 do .....	27
Total....		164

## 2nd Brigade.

Brigade Staff—2 officers.	19 Band.....	74
No. 2 Battery—1 do	0 Rank and file.....	1
No. 3 do —2 do	19 do .....	21
No. 4 do —1 do	3 do .....	4
No. 5 do —1 do	26 do .....	27
Total.....		74

It will be seen by the above parade state that all the batteries were much below the required strength ; there were a large number of undrilled recruits in the ranks, and several boys much below the required physique.

The general turn out of the men, so far as regards uniforms and accoutrements, was not creditable.

They had received very little instruction in the manual exercise, and none in firing exercise. (*See note 9.*)

I was informed that voluntary drills were very constantly carried on, but these appear to be limited to a certain number of men, and to be confined solely to artillery drills. With reference to the small muster of men, it may, in some measure, be due to the reported fact that several of the men were at this season absent from the city, but from the statements made from the officers commanding batteries as to the difficulty of procuring recruits, it appears evident enough that the present force of volunteers in the city and suburbs of Halifax is too large for the population, and that if it is desired to have a really efficient force of garrison artillery, in addition to the two infantry battalions, it will be necessary to reduce the present nominal strength and to re-organize the force—making one brigade of five or six batteries. (*See note 10.*)

I may also notice the fact that in the 1st Brigade the officers are shown as on one general list for promotion, and, in consequence, an officer may be promoted from one battery to another, or called upon to take command of a battery without any previous knowledge or acquaintance with its officers or men. As the present organization of volunteer companies depends for its success, in a great measure, upon the personal influence and exertions of the captain in obtaining and retaining the services of good non-commissioned officers and men, the system in question appears to be faulty and prejudicial to a proper *esprit de corps*. As I find, on reference to previous reports of the Assistant Inspector of Artillery for the Maritime Provinces, that his inspections have been only attended by a small muster of the men, and that at competitive gun practice not sufficient care had been taken to select marksmen who were properly instructed, I must, therefore, recommend, in addition to the reduction of the total strength of these corps, and the formation of a smaller number of efficient batteries, that the latter be more carefully drilled by their own instructors, or by non-commissioned officers sent specially for this purpose from the Royal School of Gunnery, for it appears sufficiently evident that the present system, in which nearly all the instructions is given by the Adjutants of these brigades, is not productive of that whole-

some emulation or interest in their drills which alone can make volunteers prefer the arduous work of an artilleryman to the more simple and easily acquired duties of an infantry soldier.

#### PICTOU GARRISON BATTERY.

Inspected at Pictou, 30th August.

Captain Gordon.

1st Lieutenant J. K. Davis.

2nd Lieutenant Fraser.

42 rank and file,

12 bandsmen.

This battery paraded in full strength for inspection, having a very creditable band in addition. The parade was in marching order, and the dress, clothing and general appearance of the men was all that could be desired. (*See note 11.*) After marching past they were put through the manual and firing exercise and several company manoeuvres by their own officers, and performed these drills in a very creditable manner.

The battery was then marched to the Gun Battery and five squads were inspected in standing gun drill, which was fair; but, in consequence of there being no qualified Artillery Instructor in the battery, their knowledge of ammunition and gunnery was very limited.

Competitive gun practice was carried on with a selected detachment, but owing to the rotten state of the gun-platforms, which all gave way in succession (*see note 12*), and the distance of the target at a range exceeding the powers of the light 32-prs. (45 cwt.) with which this battery is armed, the results were very indifferent.

This battery only requires a good instructor to make it one of the most efficient in the Dominion, both officers and men being evidently anxious to do everything to acquire efficiency.

As the present site of the Gun Battery cannot be said to protect the entrance to the harbor in any way, I should recommend that only two of the present guns should be remounted on servicable platforms, and that, if considered necessary an effective battery should be erected on one of the points of land on the south side of the harbor entrance. (*See note 13.*)

#### NO. 2. CHARLOTTETOWN GARRISON BATTERY,

Inspected this battery at Charlottetown, on the 1st September.

Lieut. J. D. Irving in command.

Lieut. Passmore of No. 1 Battery was temporarily attached.

36 rank and file.

The battery paraded in marching order. Marched past, and were put through manual and firing exercises, company drill, and skirmishing drill, all of which was fairly well done. The general appearance of the men was very good, and their clothing and equipments clean and in good order, with a few exceptions.

The battery was then inspected in garrison gun drill, the whole of the men being put through standing gun drill, which was very well done, at Lieut. Irving's request. Major Holmes and I examined 15 men as to their knowledge of gun drill &c., and of this number 10 passed a good examination, showing a knowledge of their drill considerably above the average. I have also sent these men examination questions, which will be answered under the superintendance of Major Freeland, Brigade Major. (*See note 14.*)

I afterwards examined Lieut. Irving and the non-commissioned officers of the battery in the printed, questions on gunnery, &c., and with very fair results.

The present very efficient state of this battery reflects the greatest credit on the exertions of Lieut. Irving, and I hope that, as No. 1 Battery appears at present to be in a disorganized condition, his command may either be increased in numbers, or completed up to the required strength in officers.

The gun practice of this battery has been postponed until the harbor is frozen over, the depth of water and strong tidal currents rendering it very difficult to anchor a floating target and bandrols.

ST. JOHN'S GARRISON BATTERY.

Inspected at St. John's, 10th October.

Major W. Drumm.

2nd Lieutenant Tierney.

37 non-commissioned officers and men.

This battery not having drilled since 1878, the men were nearly all recruits; their general appearance on parade was good, and their clothing and accoutrements clean and in good order.

Manual exercise, fair.

Firing exercise, indifferent.

Squad drill, fair.

Most of the men had received some instruction in gun drill, but only one detachment of nine men were fairly drilled.

This battery had the services of a Sergeant Instructor from "A" Battery, but having put in the regulation number of twelve days (or thirty-six hours) drill, they could not be expected to become very efficient.

Target practice was carried on during my inspection, but owing to the target being anchored too close to the bank of the river, only a few rounds of shell were fired, solid shot only being used.

Major Drumm hopes to be able to organize a class for voluntary drill and lectures in ammunition, &c., during the winter, and if this can be done, and the battery drilled every year, they will most probably become very efficient.

CITADEL, QUEBEC,  
12th October, 1881.

SIR,—I have the honor to report, for your information, that in accordance with your order, I inspected the "Gaspé" Garrison Battery of Artillery, at Gaspé Basin, on the 7th October last.

Present on parade: 3 officers (Captain Brevet-Major Slous, Lieutenant Carter, Lieutenant Shea), and 32 non-commissioned officers and gunners.

Arms and accoutrements in very good order; this battery has old pattern cross belts and pouches; would recommend that ammunition (S.A.) pouches, to be carried on waist belts, be issued in lieu of present supply.

Clothing in very good order; great coats are infantry pattern; artillery pattern should be issued instead; the battery has neither helmets nor busbies.

Great coat straps in good order and complete; no knapsacks or valises on charge; would recommend knapsacks as being less complicated in matter of straps.

No water bottles or mess tins in possession.

Manual and firing exercises under command of 1st Lieutenant, fair.

Company drill under officer commanding battery and 2nd Lieutenant, fair; the latter officer has no Gunnery School certificate.

Standing gun drill good; two gun detachments only were able to perform this drill; the remainder of the men were recruits, and the short period of annual training prevented their learning more than squad and a little company drill.

Shifting ordnance competition—this was splendidly done. Lieutenant Carter was No. 1 of detachment. Time, 4 min. 8 sec.

Heavy gun practice carried on under Dominion Artillery Association Rules. Range estimated 1,200 yards. Armament, 24-pr. S.B., 48 cwt. Score, 123 points.



Discipline and interior economy very good. Men are obedient and respectful to their officers. Good physique, and apparently keen and anxious to learn their work. Books and papers of battery are correctly kept.

Artillery equipment in good order. Wooden carriages have been supplied this year.

No elevating screws supplied. No wooden tangent scales for guns.

Works and lands.—I visited the Government property at the point known as Fort Ramsay. I was informed that the property on the high ground where the old battery stands had been exchanged some years ago for a portion of land adjoining, which latter being in a gully is of no use for military purposes. This land is about 13 acres in extent, and I was told could be sold for a good deal more than would purchase the point in use at present—which is very suitable for a battery—completely commanding the approach to the basin. A rental of \$30 per annum is now paid for this. Would strongly recommend that the 13 acres belonging to Government be sold, the site now leased be purchased, and a small appropriation be made to construct a simple battery with suitable magazine, artillery store, &c. The present magazine and ground platforms are useless.

Parade state forwarded herewith. (*See note 15.*)

I have the honor to be, Sir,

Your obedient servant,

J. G. HOLMES,

Lieutenant and Brevet Major,  
Adjutant, Royal School of Gunnery.

Lieut.-Col. IRWIN,

Inspector of Artillery,

Commandant Royal School of Gunnery,  
Quebec.

ROYAL SCHOOL OF GUNNERY,  
QUEBEC.

SIR,—I have the honor to report that, in accordance with your instructions, I inspected the Shefford Field Battery on the 30th June and the Montreal and Richmond Field Batteries on the 20th and 31st August respectively.

#### SHEFFORD FIELD BATTERY.

Armament, 9-pr. M.L.R. gun.

Inspected in camp at St. John's, P.Q., on the 30th June, 1881.

There were present on parade:—1 captain, 3 lieutenants, 1 2nd lieutenant, 1 surgeon, 1 veterinary surgeon, 4 staff sergeants, 4 sergeants, 3 corporals, 2 buglers, 49 gunners and drivers, 29 horses.

Lieut.-Col. Amyrauld in command.

The battery is in an efficient state. Equipment in good order. Clothing fair. Harness and guns clean and in good order. Field manoeuvres, standing gun drill and marching past well performed. Non-commissioned officers and men are all well up in the details of their duties and have a fair knowledge of the stores. The annual competitive practice was not carried out owing to want of a suitable range at St. John's.

This battery did not compete for His Excellency the Governor-General's prize. I attach the parade state.

NOTE.—The competitive gun practice of this battery was carried out at Shefford in the month of November, under the supervision of Lieut.-Col. Amyrauld and the battery officers. The rules of the Dominion Artillery Association were adopted, and the score as reported, 430, was remarkably good. (*See note 16.*)

D. T. IRWIN.

## MONTREAL FIELD BATTERY.

Armament 9-pr. M. L. R. Gun. Inspected at Montreal on the 20th August  
Lieut.-Colonel Stevenson in command.

There were present on parade: 1 captain, 3 lieutenants, 1 surgeon, 2 staff sergeants, 4 sergeants, 3 corporals, 4 bombardiers, 2 trumpeters, 36 gunners and drivers, and 28 horses, of which 12 were riding and 16 draught.

The battery was encamped in the Provincial Exhibition grounds, near Mile End Station, making use of the sheds as stables for their horses.

Drill was carried on in the early mornings, and in the evenings, by aid of the electric light. Sergeant-Major Clarke, late of "A" Battery was the Drill Instructor.

The battery is in a very efficient state, clothing and equipment in good order. Harness and guns very clean and turned out very smartly.

Field manoeuvres, standing gun drill and marching past, all well performed. The non-commissioned officers and men are all well up in the details of their duties and knowledge of stores.

The annual competitive 9-pr. M. L. R. practice was carried on at Quebec, on the 3rd of October. (*See note 17.*)

## RICHMOND FIELD BATTERY.

Armament, 24-pr. howitzer.

Inspected in camp at Richmond, P.Q., on the 31st day of August.

Major the Hon. Henry Aylmer in command.

There were present on parade: 1 captain, 2 lieutenants, 2 staff sergeants, 4 sergeants, 3 corporals, 4 bombardiers, 1 trumpeter, 45 gunners and drivers, 29 horses.

The battery is in an efficient state. Equipment, such as it is, in good order. Clothing very good, well fitted and clean. Harness and guns clean and in good order. Horses very good and serviceable. Field manoeuvres, standing gun drill and marching past, well performed. This battery is still armed with the 24 pr. howitzers, in which the men take little interest, being unable to compete against other more efficiently armed batteries.

The battery has not been supplied with picketing ropes, horse kit, gun brushes or officers' saddlery. (*See note 18.*) Commanding officer complains that clothing is issued every five years, and that, consequently, men joining every three years have to accept of part worn clothing. (*See note 19.*)

Have only enough clothing for the men now turned out, and could have had the battery stronger if more clothes were available. This battery did not compete for the Governor General's prize, nor did they do the annual practice.

One point in common with all these field batteries is the want of proper trousers and boots for the drivers. (*See note 20.*)

I have the honor to be, Sir,

Your obedient servant,

W. H. COTTON,  
Captain and Bt. Lieut.-Colonel.

Lieut.-Col. D. T. IRWIN,  
Inspector of Artillery,  
Province of Quebec.

## ROYAL SCHOOL OF GUNNERY,

QUEBEC, 13th December, 1881.

SIR,—I have the honor to report, for your information, that on the 8th, 9th and 10th days of this month, I superintended the annual shot and shell practice of Nos. 1, 2, 3, 4, 5 batteries of the Brigade of Montreal Garrison Artillery, under command of Lieut.-Col. W. R. Oswald. (No. 6 was not represented.)

The practice was carried out with a 24-pr. 50 cwt. S.B. Gun at St. Helen's Island, Montreal, over a water range.

The gun detachments from the different batteries were, with one or two exceptions, well up in their drill and knowledge of working ordnance, and boring and fixing fuses.

The weather was intensely cold on the 8th and 10th, but owing to the kindness of Military Storekeeper Phillips and his assistants, the men did not greatly suffer.

I enclose herewith a report of the practice, giving detail of scores made.

NOTE.—Out of 40 rounds of shrapnel shell fired, five (5) burst at the muzzle. I can only attribute this to defective fuzes, as the latter were correctly bored and adjusted at the gun. (*See note 21.*)

I have the honor to be, Sir,  
Your obedient servant,

W. H. COTTON,  
Capt. and Lieut.-Col.  
Commanding "A" Battery, R.S.G.

#### GENERAL REMARKS.

##### *Field Batteries.*

The principal subjects requiring attention with regard to these corps, have been brought forward in my Annual Reports for some years past, they are generally as follows, viz :—

Increase in the number of horses allowed, from four to six per gun.

Issue of cloth trowsers with straps, or pantaloons and high boots to all mounted non-commissioned officers and men.

Saddlery for officers.

Increased attention to be paid to maintaining the equipment in good order, and a more careful system of keeping the battery store ledger.

I inspected this year for the first time, the Newcastle and Woodstock Field Batteries, which are at present armed with the 9-pound S.B. gun. These batteries, as elsewhere reported, are well officered, well horsed, and are composed of a very fine class of able young men; but the obsolete and inaccurate guns with which they are armed form a very serious drawback to their efficiency (*See note 22*), as neither officers nor men can be expected to take the same interest in acquiring a knowledge of gunnery and ammunition as they would if possessed of a weapon by which its effects could be accurately determined.

These remarks apply with equal force to the Richmond Field Battery, armed only with 24 pr. howitzers. These guns which possess certain incendiary advantages at short ranges, give no reasonably accurate results whatever in competitive practice at a target, and hence this is of little value, except as an exercise in drill. I trust, therefore, that means may be found to arm these otherwise efficient batteries with rifled guns.

##### *Garrison Batteries.*

Owing to the retirement of Lieut.-Colonel P. Lewes, and the absence of Colonel Strange, I this year inspected for the first time, the greater portion of the artillery in the Maritime Provinces. The details of this inspection will be found elsewhere; but I may add that the general result of my inspection has been to convince me that to perform this duty properly, and with any benefit to the corps inspected, the inspecting officer should not be limited as to time (*See note 23.*), and each battery should be prepared to parade in full strength for inspection upon a certain previously named date, as not more than one battery can be efficiently and thoroughly inspected, and

their gun practice carried out, on any one day. Both at St. John and Halifax I found that the greatest difficulty was experienced by officers commanding batteries in bringing all their men together.

There is also a great want of competent instructors, and very few officers or men have been found able and willing to attend the Schools of Gunnery. (*See note 24*)

There can be no doubt that so long as garrison artillery are on the same footing as regards pay, drill, &c., as infantry battalions, most young men will naturally enroll themselves in the latter, in which, efficiency may more easily be acquired. If therefore, it is considered advisable to maintain garrison artillery it is evident that some additional inducement should be found for its recruits. This, I think, can be done most easily by sanctioning the use of rifled ordnance for competitive practice, as at St. John, Halifax, Quebec and Kingston, increasing the period allowed for drill (*See note 25*) and making the latter annual, and also by bringing the means of instruction to the locality of the majority of the corps. This could be done by sending a detachment annually, of one or two officers and from twenty to thirty men, to Halifax, St John and Montreal, residing in each city for four months, a short course of three months duration could then be organized, examinations held, and certificates granted (*See note 26*), and by these means the force would receive that encouragement which at present it seems greatly to require.

With the exception of Capt. Boulanger's (No. 2) Battery which performed its annual gun practice at the Island of Orleans in November, the Quebec or Lévis Garrison Batteries have not as yet performed any portion of their annual drill. The former have received permission to drill in the month of January at the Citadel, and will, I hope, receive much benefit therefrom.

The Montreal Brigade of Garrison Artillery performed their annual gun practice at St. Helen's Island on the 5th and subsequent days of December, with reference to which I annex Lieut.-Colonel Cotton's report.

D. T. IRWIN, Lieut.-Colonel,

Inspector of Artillery.

Quebec, Dec. 16th, 1881.

#### NOTES BY MAJOR-GENERAL COMMANDING.

1. I consider that the plan suggested by Lieut.-Col. Irwin has the advantage of thoroughness (though more expensive), and I think it would prove very valuable to the militia of the Maritime Provinces

2. This subject should be brought before a Board of Militia Officers appointed to consider the whole subject of dress and equipment, which I have recommended consequent on recent changes of dress in the militia of Great Britain.

(3) I recommend this valuable report to the consideration of Government.

(4) An important suggestion which I recommend to notice.

(5) I was present, and very much pleased with the turn-out of this battery.

(6) In this opinion I concur, and recommend its dissolution. I saw the battery myself, and do not consider that it is a satisfactory expenditure of public money.

(7) I quite concur in this.

(8) He certainly ought to be.

(9) I was much disappointed with these brigades, especially the second.

(10) After what I saw in Halifax I concur in this.

(11) A most especially smart and creditable battery. I am glad to be able to report on it most favorably.

(12) A sad state of things.

(13) A very important suggestion, which I beg to recommend; should be carried out at once.

(14) I was well pleased with this battery, as a respectable willing body of men, with an enthusiastic commanding officer.

(15) I am glad to hear such a good account of this battery. I beg to bring Major Holmes' recommendation, regarding purchase and sale of land, to the consideration of Government.

(16) A satisfactory report, which I am glad to see.

(17) I am glad to see that this battery continues in good order.

(18) I recommend these points for the consideration of Government.

(19) Five years at twelve days a year, equal to sixty days' wear of clothing.

(20) A matter for consideration.

(21) I recommend that trial be made of a certain number per cent of fuses in store, so that if necessary the supply may be condemned, and a new one obtained, as defective fuses are of no use, and dangerous.

(22) I recommend this for the consideration of Government.

(23.) I concur in this opinion.

(24) The distance from the Schools of Gunnery tells against these officers and men.

(25.) Most important that it should be every year.

(26.) This appears to me a valuable suggestion, though, of course, it would cost more than that mentioned by Colonel Strange; but the question is which would produce the best results.

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## APPENDIX No. 5.

## INSPECTION OF ENGINEER MILITIA.

(From Major Walker, R.E., Inspector of Engineer Militia,  
To the Adjutant-General.)

ROYAL MILITARY COLLEGE,  
12th September, 1881.

SIR,—I have the honor to report that I inspected the Brighton, N.B. Company of Engineers at Woodstock on the 12th July. Owing to a mis-apprehension as to the day on which I was able to leave Halifax, the parade was ordered for the 11th, and on that day, Major Vince informs me, the company paraded in strength. As soon as Lieut.-Col. Taylor found I could not arrive before the 12th he notified Major Vince by telegraph, but it was then too late to countermand the orders, as the company is a rural one, many of the men residing miles from Woodstock. In consequence of this alteration of date, and the existence of a large Orange gathering in the vicinity on the 12th, the number on parade for inspection was very small, viz.: 2 officers, 1 non-commissioned officer, and 13 men.

The men were of good physique, and, being mostly men accustomed to lumbering, handy with the axe, and as rough carpenters, they are a very suitable class of men for engineers.

Owing to the small number present, and to the fact that they had recently returned from the camp at Sussex, I did not put the company through any infantry movements, but I examined men taken at random, as to their engineering knowledge, and found that they had a fair idea of simple earthworks, gained from their experience in camp, where, for the first time, they had some practical instruction. The men were very intelligent, and had made the most of their limited opportunities. I also questioned Lieut. Connell, the subaltern officer present, and found that he had evidently studied the subject, was interested in it, and was very anxious to obtain further instruction. Both Lieut.-Col. Taylor and Lieut.-Col. Irwin spoke highly to me of the work done by this company in camp as engineers, and from their reports and my own observation, I formed a high opinion of the capacity and energy of Major Vince, the officer in command of the company, and I have no doubt that, given certain reasonable facilities, he will make his company efficient engineers.

The present equipment of the company is very bad; the men's belts are fastened with harness buckles, and the frogs are of a makeshift pattern, cut apparently from old belts. The men have infantry great coats, and long rifles and bayonets—no knapsacks—and pouches of the most antiquated pattern—no ball bags. It is almost unnecessary to add that they have no engineer equipment of any kind.

This company has been recently converted from Infantry to Engineers, and in order to make it efficient the following are absolutely essential:—

- 1st. Strength should be increased from that of infantry (43) to, say, 70 men.
- 2nd. Proper personal equipment should be issued, viz.: valise equipment, sho rifle and sword bayonet, new belts, &c.
- 3rd. Intrenching tools and other necessary engineer stores to be supplied.
- 4th. A supply of, say, 20 copies of the "Manual of Elementary Field Engineering" to be granted for the use of non-commissioned officers and men for self instruction during the winter.

Major Vince has two subaltern officers with whom he is quite satisfied, but these officers have been informed that, unless qualified as engineers before the end of

September, 1881, they will be removed from the corps. It is, no doubt, quite necessary that all engineer officers should be compelled to qualify, as recommended by me in my report for 1879; but in order to do so there must be a proper course laid down and classes formed at the Royal Military College, where alone the necessary instruction can be given. Pending the completion of such arrangements, it would not be well to remove officers who are giving satisfaction in their corps.

In my report for 1879, I recommended that the Engineer companies should be confined to the large towns, as being the places where mechanics and other suitable men would be most easily recruited; and this is, I think, the correct policy to pursue. I should not recommend the formation of new companies of engineers in rural districts, but as the company at Brighton has been formed, and is so fortunate as to have an able and energetic commanding officer, I think it has a fair chance of success. It might hereafter be organized as a field company, and constituted one of the pair of companies recommended to have their headquarters at St. John; but before obtaining the field company organization it should first show that it had attained a high state of efficiency as a garrison company.

*New Brunswick Engineer Company at St. John.*

Lieut.-Col. Taylor informed me that the officer in temporary command of this Company (Lieut. Hartt) did not wish to have the company inspected by me as Engineers, as they had not yet completed their annual drill. I asked Lieut. Hartt to meet me when passing through St. John, to discuss the state of the company. Lieut. Hartt was very candid with me. He admitted that his company were practically infantry in engineer clothing. They had had no engineer instruction this year, having no instructor. Captain Perley, the commanding officer, now resides at Ottawa, and cannot, of course, attend to the instruction of his men at St. John. I have since seen Captain Perley, who informs me that the men have hitherto always had theoretical instruction, by means of lectures, but had never done any practical engineering work.

The intrenching tools purchased by this company from the Government grant were lent to Major Vince for his work at Sussex. The St. John Company had gone to Sussex only for the final march past, which they executed attached to a battalion of infantry as one of its companies.

I need hardly point out the obvious requirements of this company. It has got a certain amount of engineer equipment and now only wants some instruction in its proper duties as an engineer force, for which purpose competent officers, residing on the spot, should be appointed as early as possible. No matter how able the present commanding officer may be, his absence from the district is fatal to the efficiency of the company.

*2nd District Engineers, Toronto.*

I inspected this corps, under the command of Lieut.-Col. Scoble, on the 18th July, in the Drill Shed, Toronto. The strength of the company on parade was one officer and 41 non-commissioned officers and men, and their appearance on parade was very good; three officers and 18 men were reported as absent with leave, and four men absent without leave.

Lieut.-Col. Scoble informed me that owing to the fact that he had only been allowed the 12 evening drills granted for infantry companies, he had not done any engineering work this year, although the company had, at their own expense, gone into camp for five days at the New Fort.

There being no subaltern officers present, I fell out the sergeant-major and sergeants to put the men through a few company movements. These, with the exception of the manual and firing exercise by the sergeant-major, were not well done. The sergeants had evidently never had any practice in drilling the company. Lieut.-Col. Scoble, then, at his own request, put the company through a few movements, but the drill was loose and unsatisfactory.

The company has, in fact, suffered from the absence of Lieut.-Col. Scoble, who has been away from Toronto during the winter, and the instruction has in consequence fallen through. Lieut.-Col. Scoble informed me that lectures on engineering subjects had been given during the winter by Captain Devine. I found that none of the non-commissioned officers had attended these lectures.

I questioned the non-commissioned officers on their knowledge of engineering work, and was glad to find that they retained a fair recollection of the instruction imparted to them during last year's training at Kingston; but I regret to report that Lieut.-Col. Scoble interrupted, and endeavoured to stop this questioning by asserting that the company were only infantry in engineer uniform; that they should not be asked any engineering questions, and that had he known that they would be asked, he would have ordered the men not to reply.

In addressing the company after the inspection, I was obliged to regret that I could not congratulate them upon any progress in their proper work as engineers. Upon this, Lieut.-Col. Scoble addressed the men, and again publicly asserted that owing to their being treated as an infantry company with respect to drill, they were in effect only infantry in engineer uniform, and that had he known that I was about to ask any engineering questions, he would have ordered them not to reply. I begged Lieut.-Col. Scoble not to continue an address, which, to say the least, I considered very injudicious, but without effect.

In reporting these circumstances, I consider that I should fail in my duty, if I did not draw attention to the fact, that though it is undoubtedly the case (as pointed out by me in previous reports), that the engineer companies of militia, in order to be efficient, must have greater facilities than are at present granted, still it is the duty of every officer, as long as he remains connected with an engineer company, to make the most of the opportunities given, be they great or small; nothing can justify an officer in deliberately giving up all engineer instruction, because, in his opinion, the facilities granted to him for such instruction are not sufficient.

I forward herewith Lieut.-Col. Scoble's report, handed to me on the evening of the inspection. I think it better to do so without comment, further than to state that it was published in the "Mail" newspaper the morning after the inspection.

#### *Montreal Engineers.*

I inspected the Montreal Engineers under command of Major Kennedy, on 3rd September, at St. Helen's Island, Montreal. The numbers on parade were as follows:—One officer and thirty-two non-commissioned officers and men; two officers were absent, one on leave and one attached to the Royal School of Gunnery at Kingston, and twenty men who are on the roll of the company failed to turn out.

The appearance of the men, with one or two exceptions, was good. The arms might have been better kept. The company is still without the valise equipment recommended to be served out to them in previous reports. Complaints are still made with justice of the want of a working dress, which for engineers is very essential.

The company marched past well and went through some company movements fairly.

After drill I inspected the engineer work performed by the company, and have great pleasure in stating that it was in every way very satisfactory. Major Kennedy had laid down a regular programme of work to be done, and he deserves the highest credit for the manner in which he carried it out, in spite of great difficulty in getting a sufficient number of men to turn out for the purpose.

The company had constructed a very excellent spar bridge (double lock) over a chasm of 60 feet space, which was an extremely creditable piece of work; rifle and gun pits were constructed full size, a siege battery was traced in my presence, and all were well done; a barrel pier was also constructed, and the men were fairly up in this drill. Signalling had been practised, and considering the very limited time



available, I think the progress made in this useful branch of instruction was very creditable.

In all the operations performed before me the zeal and ability of Sergeant Thompson were so conspicuous that I have great pleasure in bringing his name specially to your notice.

I was greatly pleased with the work done by this company, representing as it did a zeal and successful effort to train a militia company as engineers. It shows that it is possible to do so when a thorough determination to be engineers in more than name exists. I cannot, however, conceal the fact that very great difficulties had to be overcome to attain this object, and I am not hopeful that such strenuous exertions can continue for any length of time, or can be successful in the end, unless more help is given to this branch of the militia. The weakness of this company on parade, less than half the proper strength, shows the difficulty of obtaining proper men, a difficulty which I am assured by Major Kennedy he finds constantly on the increase.

It is useless to expect that men will undertake work which demands hard manual labour, and lacks, to a great extent, the attraction of military display, unless they have at least a security against heavy pecuniary loss, as the sole reward of their patriotism.

From the above reports, it is evident that the engineer militia is at present in anything but a satisfactory state, nor do I think that anything else can be expected, unless a real effort is made to place the force on a satisfactory footing.

Engineers cannot be extemporized. If they are to be efficient they must be trained. The very least that can be considered sufficient for this purpose, is that they should be placed, as regards drill, on the same footing as field batteries of artillery, and go into camp every year for 14 days; but since the men to be efficient must all be mechanics, it is evident that the sacrifice of 14 days' civil pay will be a heavy fine on every man going into camp, and unless therefore the pay is raised to say \$1 per diem for the whole period, including days of going and returning, I fear that the difficulty of finding proper men will prove insurmountable. The officers and non-commissioned officers should of course be paid proportionately higher than in the other arms, care being taken that all officers be compelled to qualify, so as to merit the higher pay. Every effort should be made to attach graduates of the Royal Military College to the engineers as subalterns.

There should be a *certainty* of every company being inspected annually after the completion of their drill. In this way only can the standard of efficiency be raised and maintained.

The progress made by the artillery is a proof of what can be done with adequate inspections and encouragement, and though the work of engineers is of a very technical nature, and does not unfortunately offer much opportunity for display, still I have no doubt the companies can be made efficient if proper steps are taken.

I beg to refer to the following recommendations in my reports of 1879 and 1880 as being absolutely essential, viz.:-

1. Annual training for 14 days.
2. Annual inspections.
3. Provision of engineer equipment for drill and practice.
4. Uniformity of organization, money allowance, &c., of the several companies.
5. Provision of Engineer School at Kingston, and at all events the formation of classes for engineer officers at the Royal Military College.
6. Provision of an engineer non-commissioned officer instructor, at least for the period of annual drill.

I would strongly recommend the formation of annual camps: that for the Ontario and Montreal corps at Kingston, and for the Lower Provinces at St. John or its neighbourhood. At Kingston professional instruction would be available, if the camp was formed at a convenient time of year, from the college staff, and for the Lower Provinces there would be little difficulty in getting an instructor from the Royal Engineer companies at Halifax for the period of training. It would, of

course, be well to brigade the engineers with other troops if camps are formed in convenient situations, but the reasons for naming Kingston as a rendezvous for corps from Upper Canada are very strong, great facilities for instructions being afforded by the existence of the Royal Military College.

If the companies were thus brought together, and formed into engineer battalions, splendid opportunities of carrying out engineer works would be afforded. I regret that this opportunity was lost this year at Sussex, and that an engineer battalion was not formed, at least for the march past, of the three companies present. It would have raised the *esprit de corps* of the several companies, and shown them that they were a special corps with special duties. The greatest fault of the companies, as they exist, appears to me to consist in forgetfulness of this fact.

The only *raison d'être* of an engineer company is that it shall consist of trained sappers; if it does not it is a sham, and, therefore, in my opinion, not only passively useless, but actively mischievous, as tending to create an impression that engineers (being only infantry in disguise) are practically unnecessary.

I need not attempt to prove the great and rapidly growing importance of technical troops in modern war—it is universally acknowledged. I have assumed that there is a real desire to provide such troops for the Canadian militia, in the engineer arm, as well as in the artillery; but I cannot conceal my opinion that unless the steps indicated above for the improvement of the existing force be taken, and taken without delay, the force, such as it is, will die of inanition, and thus a distinctly retrograde movement will be made in the military organization of the Dominion.

I have the honor to be, Sir,

Your obedient servant,

(Signed)

G. R. WALKER,

Captain Royal Engineers and Local Major.

(Copy.)

HEADQUARTERS, 2ND MILITARY DISTRICT ENGINEERS,  
TORONTO, 18th July, 1881.

SIR,—Having last year performed the annual drill of the corps under my command, at Kingston, under your personal supervision, I did not consider it necessary to make a report to you as prescribed by regulation. I regret extremely, however, that I did not do so, as your report upon the engineer force assembled at Kingston was not published in the annual report of the militia; while that of the commandant of the Royal Military College, in whom neither the command nor inspection of the engineer force was vested, was assumed as an official criticism upon the character and discipline of the force. As that officer was not in command, and did not inspect nor instruct the engineer force in camp at Kingston, and was my junior officer in the militia service, I make no reference to his statements. I trust, however, that this year the militia authorities will do the engineer force the justice of publishing the report of the Inspecting Officer, as being more reliable as to the constitution and requirements of the organization than that of any irresponsible officer.

I regret that lack of funds, or other reasons unknown to me, has led the Militia Department to place the engineer force upon the same footing, for drill and instruction, as the infantry. This being the case, I have come to the conclusion that I can no longer struggle against the adverse circumstances that I have fought against for the past five years, and shall leave to some younger and more energetic officer the task of accomplishing that wherein I have failed. I can only place on record once more my decided opinion that in order to establish an efficient engineer organization, much more must be done than, at present, the Militia Department seems to be willing or able to do.

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I trust that you will bear me witness that my corps does not cease to exist from any lack of efficiency, but simply because they cannot reconcile it with their *esprit de corps* as engineers, to be engineers in name and dress only,

It being my intention to place my resignation in the hands of the Adjutant-General at an early day, I take my leave of you with many thanks for your past kindness and encouragement.

I am, Sir,

Your obedient servant,

(Signed)

THOS. C. SCOBLE, Lieut.-Col.

Commanding 2nd Military District Engineers.

The Inspecting Officer of Engineers.

## APPENDIX No. 6.

## ANNUAL REPORT ON ROYAL SCHOOLS OF GUNNERY.

## "A" BATTERY.

CITADEL, QUEBEC, December, 1881.

SIR,—During the past year 12 officers and 99 non-commissioned officers and men joined this school.

Of this number 9 officers and 33 non-commissioned officers and men joined for a 3 months short course of instruction, and 3 officers for a long course.

Of the 66 non-commissioned officers and men enlisted in "A" Battery, 21 were re-engaged or re-enlisted for a further term of three years service.

Batteries.	Officers.	Non-Commissioned Officers and Men.	Total.
"A" Battery, R.S.G.....		66	66
District Staff.....	2		2
Richmond Field Battery.....		4	4
Shefford do.....		1	1
Quebec do.....	2	6	8
Woodstock do.....		1	1
Quebec Garrison Battery No. 1.....	2	1	3
do do No. 2.....	1	8	9
do do No. 3.....	1	2	3
Lévis do No. 1.....		2	2
do do No. 2.....		3	3
Gaspé do.....	2		2
Georgetown do.....		1	1
New Brunswick Brigade Garrison of Artillery No. 7 Battery.....		4	4
65th Battalion.....	1		1
Temiscouata Provisional Battalion.....	1		1
Total.....	12	99	111

The following certificates have been issued since last report, dated 27th November, 1880:—

	Long Course.				Short Course.					Total.
	1st Class.	2nd Class.	3rd Class.	4th Class.	1st Class.	2nd Class.	3rd Class.	4th Class.	Attendance.	
Officers.....					8	3				11
Non-commissioned officers and men.....							3	9	23	35
Total.....					8	3	3	9	23	46

1. During the past year the numbers joining for a short course of instruction were about the same as for the year previous, but it has been found very difficult to obtain good recruits for the battery. This is doubtless attributable to the improved state of the labor market, and the increasing attractions of the North-West Territories.

2. The annual rifle practice of the battery was carried out at the range, Point Lévis, detachments of men under an officer occupying the wooden barracks at the engineer camp, in succession. The shooting was generally very good; the figure of merit of the whole battery being 73.26 as compared with 58.93 for the previous year. Prizes amounting to \$40 were given to the most successful marksmen, out of the canteen fund.

3. The annual athletic sports of the battery were held on the Plains Race Course in September, prizes amounting to \$50 being given out of the canteen funds.

4. During the first fortnight in July the members of the detachment selected to compete with the English Volunteer Artillery at Shoeburyness, were assembled at the Citadel and were assiduously drilled in shifting and laying ordnance, and at actual gun practice by Capt. Peters and Sergt. Instructor Genest of "A" Battery. The results of the competition at Shoeburyness have been already made public, and there can be no doubt that much of the success there obtained was directly due to this preliminary training.

5. Captain Peters was attached to a Field Battery of the Royal Artillery at Aldershot from 20th August until the end of October. During this period he regularly attended all means of instruction, and also obtained a certificate at the Army Veterinary School at Aldershot, after passing the required examination with great credit.

6. The efficiency of the instruction in equitation and field battery drills has been greatly impaired by the want of a sufficient number of horses. Of the eight battery horses allowed, three were disposed of in July, and owing to the failure of the Government contractors to replace them by horses suitable for artillery purposes, the battery is still this number short of the required number.

The services of the Sergeant Instructors in Infantry have been utilized during the year as follows, viz. :—

Sergeant	Cornish, Joliette College.
do	Genest, Montreal Military School.
do	Genest, Rigaud College.
do	Phillips, St. Marie College.
do	Cornish, St. Thérèse de Blainville College.
do	Phillips, St. Marie, Montreal College.
do	Genest, Lévis College.
do	Cornish, St. Hyacinthe College.

8. I regret to have to record the death of Trumpet-Major Patterson, who died on the 11th January, 1881. Although only a short time in the battery, his services as band master were found very valuable, and his loss was much regretted.

9. Armorer Sergeant Skinner, late R.A., took his discharge from the battery during the summer, after a continuous service of nine years. Application has been made for a qualified military artificer to replace him, but hitherto without result.

10. Several repairs to buildings, &c., have been executed by the Public Works Department during the year; but much remains to be done in ordinary repairs to casemates and quarters, and, I believe, much economy and efficiency would result from the permanent employment of a few mechanics, under the supervision of the commandant, as I have previously frequently recommended. (See note 1.)

D. T. IRWIN, Lieut.-Col.

Commandant, R.S.G., Quebec.

NOTE BY MAJOR-GENERAL COMMANDING.

(1) I recommended this suggestion for adoption as practical, and in the long run economical.

## "B" BATTERY.

KINGSTON, 23rd December, 1881.

SIR,—During the year ending the 23rd December, 1881, 23 officers and 144 non-commissioned officers and men joined for instruction. Of this number the officers were as follows:—

Artillery short course, 4.

Cavalry short course, 1.

Infantry short course, 15; long course, 3.

Of the above, 52 were non-commissioned officers, gunners, drivers and troopers from the various artillery, cavalry and infantry corps in the Province of Ontario.

In addition, 92 non-commissioned officers and men enlisted and re-enlisted in "B" Battery.

The Sergeant Infantry Instructors of "B" Battery have been employed and detailed as follows:—

Sergeant T. H. Billman, Dufferin College and High School, London; High School, Mount Forrest, and Queen's University, Kingston.

Sergeant James Sloane, Acting Sergeant-Major 16th Battalion, Brigade Camp, Picton, Ontario.

Sergeant O'Hamann, Brigade Sergeant-Major, Camp St. Johns, P.Q., and Sergeant-Major, Brigade Camp, Picton, Ontario; Sergeant C. H. Hewlett, Acting Sergeant-Major, 32nd Battalion, Infantry Camp, London, and 47th Battalion Camp, Picton, Ontario.

The gentlemen Cadets of the R. M. College have been instructed in equitation, by Major C. J. Short, assisted by Riding Instructor Staff Sergeant Maguire. Lieut.-Col. Hewett kindly allowed the Professor of Fortification to assist in the instruction of short course Militia officers of all arms, in the model room at Royal Military College. Lieutenant Goodwin, Montreal Engineers, having previously given elementary instruction at Royal School of Gunnery. Colonel Hewett and Major Walker, have both been anxious to assist in the instruction of Militia officers, attached to "B" Battery, R.S.G., but the absence of definite authority from Headquarters, made it difficult to carry out. On this head, I beg to draw the attention of the Major-General Commanding, to page 236 of last year's Militia Report, from the second paragraph to the bottom of the page. During my absence in England, the usual musketry instruction, battery competitions, mounted exercises and athletic competitions were carried out, Lieut.-Colonel Montizambert, performing all the duties of inspection, instruction and command in addition to those of payment. On my return I found the proof of his hard work, and I look forward with satisfaction to his being my successor in the command I shall shortly relinquish, for which he has qualified himself by ten years steady performance of duty.

All the officers and non-commissioned officers of the Gunnery School Staff, I beg officially to recommend to your notice for the untiring zeal and faithfulness with which they have for years performed their very onerous duties.

The number of certificates granted in the present year is in excess of the past three years.

I have the honor to be, Sir,

Your obedient servant,

T. B. STRANGE, Lieut.-Col.

Commanding R. G. S.

## APPENDIX No. 7.

(A.)

## GUNNERY CERTIFICATES.

## PROVINCE OF ONTARIO.

List of the Names of Officers, Non-Commissioned Officers, and others of the Active Militia, who have obtained Certificates at the Royal School of Gunnery, Kingston, during the Year 1881.

Name and Rank.	Corps.	Date of Certificates.				Long or Short Course.
		1st Class.	2nd Class.	3rd Class.	4th Class.	
Beaty, 2nd Lieut. James P.	Toronto Field Battery	Oct. 17.				Short.
Beaty, Bombardier John	Durham Field Battery			Mar. 11.		do
Birchall, Sergt. W. D.	Welland Canal Field Battery			do 11.		do
Bliss, Qr.-Master-Sergt. D. C. F.	Ottawa Field Battery			Dec. 29.		do
Brown, Gunner and Driver William.	Gananoque Field Battery			April 7.		do
Burns, Gunner and Driver James.	"B" Battery, R.S.G.			July 4.		do
Cameron, Gunner and Driver Hugh.	Gananoque Field Battery				June 9.	do
Crowley, Corporal James.	Prescott Garrison Battery				Sept. 24.	do
Elliot, Bombardier J. W.	1st Provisional Brigade Field Artillery			July 4.		do
Elliot, Sergeant T. H.	Prescott Garrison Artillery				Sept. 14.	do
Fillion, Corporal E. M.	Kingston Field Battery			April 7.		do
Goodwin, 2nd Lieut. H.	Montreal Company of Engineers					Long.
Gray, Corporal W.	Toronto Field Battery	Dec. 29.		July 4.		Short.
Henderson, Gunner and Driver H.	"B" Battery, R.S.G.			July 4.		do
Hewlett, Sergeant O. H.	do			July 4.		do
King, Sergeant Richard	Welland Canal Field Battery				Sept. 14.	do
Lanthier, Gunner E.	Prescott Garrison Battery				Sept. 14.	do
					Dec. 26.	do

Macedonald, 2nd Lieut. Walter.	1st Provisional Brigade Field Artillery.	Oct. 17.			Dec. 29.	do
A. acquisten, Gunner A.	"B" Battery, R. S. G.			Mar. 11.	do	do
Mason, Bombardier Robert.	Toronto Field Battery.			July 4.	do	do
Maxwell, Gunner J.	"B" Battery, R. S. G.			Mar. 11.	do	do
Miller, Gunner and Driver Isaac.	Durham Field Battery.			April 22.	do	do
Mitchell, Bombardier John.	London Field Battery.				do	do
McCrae, Qr.-Master-Sergt. D.	1st Provisional Brigade Field Artillery.			April 12.	do	do
McDonald, Sergeant E. A.	Gananoque Field Battery.			Mar. 11.	do	do
McLachlan, Gunner H.	Late Trenton Garrison Battery.			Dec. 20.	do	do
McMurray, Gunner W.	"B" Battery, R. S. G.			Aug. 22.	do	do
McNaughton, 1st Lieut. D.	Cobourg Garrison Battery.			Dec. 29.	do	do
Nicol, 2nd Lieut. Arthur.	1st Provisional Brigade Field Artillery.	June 6.			do	do
O'Connor, Corporal Hugh.	Prescott Garrison Battery.			Sept. 24.	do	do
Pike, Corporal John.	London Field Battery.			April 22.	do	do
Pring, Sergeant William.	do				do	do
Redmond, 2nd Lieut. James McC.	Gananoque Field Battery.		Mar. 18.		do	do
Robinson, Sergeant J. B.	do				do	do
Rutherford, Gunner and Driver K.	Kingston Field Battery.			Sept. 24.	do	do
Settlington, Gunner F.	"B" Battery, R. S. G.				do	do
Sheppard, Sergeant G. P.	Ottawa Field Battery.			Dec. 20.	do	do
Smith, Gunner and Driver E.	Toronto Field Battery.			Mar. 29.	do	do
Taschereau, Lieut. J. E. M.	"B" Battery, R. S. G.	July 4.		July 4.	do	Long.
Walleck, Gunner and Driver G.	1st Provisional Brigade Field Artillery.				Dec. 29.	Short.
Walsh, Acting Bombardier A.	"B" Battery, R. S. G.				do 20.	do
Wetherell, Bombardier C. F.	Gananoque Field Battery.				do 22.	do
Whitney, Gunner and Driver David J.	Kingston Field Battery.			April 1.	do	do
Whitney, Gunner and Driver Robt. A.	do			April 1.	do	do
Wilkinson, Sergeant P. J.	1st Provisional Brigade Field Artillery.			July 4.	do	do
Wright, Gunner and Driver Osborne.	Durham Field Battery.			Mar. 11.	do	do

RECAPITULATION.

First Class Certificates "Long Course"	2
do "Short Course"	4
Second do	1
Third do	17
Fourth do	22
<b>Total</b>	<b>46</b>



**PROVINCE OF QUEBEC.**  
**List of Names of Officers, Non-Commissioned Officers and others of the Active Militia, who have obtained**  
**Certificates at the Royal School of Gunnery, Quebec, during the Year 1881.**

Name and Rank.	Corps.	Date of Certificates.				Long or Short Course.
		1st Class.	2nd Class.	3rd Class.	4th Class.	
Boulangier, Capt. T. L.	No. 2 Quebec Garrison Battery	March 30.				Short.
Campbell, Gunner D.	Richmond Field Battery	April 22.			March 31.	do
Carier, 1st Lieut. A. T.	Gaspé Garrison Battery	Dec. 15.				do
Corsol, Capt. C. J.	6th Battalion				March 31.	do
Emery, Corporal F.	Woodstock Field Battery					do
Forrest, Lieut.-Col. W. H.	Militia Staff	June 6.				do
Garneau, 2nd Lieut. E. B.	Quebec Field Battery	do 25.				do
Hudon, 1st Lieut. J. A. G.	No. 1 Quebec Garrison Battery	April 22.				do
Le Moine, Sergt. C. E.	No. 2 Quebec Garrison Battery				April 22.	do
Levesque, Sergt. A.	No 2 Lévis Garrison Battery				do 22.	do
Levesque, Gunner O.	do				do 22.	do
Morgan, 1st Lieut. H. D.	No 3 Quebec Garrison Battery		Oct. 27.			do
Rough, Acting Bombardier A.	"A" Battery, R.S.G.			Dec. 15.		do
Savignac, Acting Bombardier A.	do					do
Sixsmith, Acting Bombardier F.	do				March 31.	do
Thibaudan, Acting 2nd Lieut. C. F.	Quebec Field Battery	April 22.				do

**RECAPITULATION.**

First Class Certificates, "Short Course"	7
do	1
do	1
do	6
<b>Total</b>	<b>15</b>

[B]  
CAVALRY CERTIFICATES.

LIST of Names of Officers, Non-Commissioned Officers and others, of the Active Militia, who have obtained Certificates during the Year 1881.

Name of Rank.	Corps.	Date of Certificates.				Long or Short Course.
		1st Class.	2nd Class.	3rd Class.	4th Class.	
Fraser, Trooper James A.	Prescott Troop.			July 8.	April 19.	Short.
Harpelle, Corporal John	4th Provisional Regiment.			do	do	do
Horning, Sergeant George B.	do			do	do	do
Knight, Captain Archibald	do	April 19.		do	do	do
Love, Trooper Geo. W.	Prescott Troop.			July 8.	do	do
Mosher, Trooper Carm.	do			do	July 8.	do
Scriven, Troop Sergt.-Major Joseph.	4th Provisional Regiment.			do	April 19.	do
Strothers, Troop Sergt.-Major James.	1st Regiment.			July 8.	do	do
Warner, Sergeant William.	Pr. scott Troop			July 8.	do	do
Woods, Sergeant B. S.	1st Regiment.			Nov. 18.	do	do

RECAPITULATION.

First Class Certificates "Short Course"	1
do	6
do	3
Total	10

## [C]

## ARTILLERY CERTIFICATES.

LIST of Names of Officers, Non-Commissioned Officers and others, of the Active Militia, who have obtained Certificates from Inspectors of Artillery during the Year 1881.

Name of Rank.	Corps.	Date of First-Class Certificates.	Date of Second - Class Certificates.
McCrae, Captain D.....	1st Provisional Brigade Field Artillery.....		November 17....
Raymur, 2nd Lieut. James L.....	Victoria, (B.C.) Garrison Battery.....		do 17....

## [D]

## INFANTRY CERTIFICATES.

LIST of Names of Officers Non-Commissioned Officers and others, of the Active Militia, who have obtained Certificates during the Year 1881.

Name and Rank.	Corps.	Date of First-Class Certificates.	Date of Second - Class Certificates.	Long or Short Course.
Bethune, 2nd Lieutenant W. S.*...	77th Battalion.....		Dec. 28....	Short-
Birdsall, Lieutenant R. E.....	57th do .....		April 19....	do
Cole, 2nd Lieutenant Geo. M.....	41st do .....	November 15....		do
Evans, 2nd Lieutenant J. D. B.....	43rd do .....	do 15....		do
Farley, Captain A. A.....	15th do .....	April 19....		do
Hubbell, Lieutenant H. G.....	14th do .....	November 15....		do
Jackson, Captain D. E.....	41st do .....		April 19....	do
Kerr, Lieutenant Chas. D.....	14th do .....	April 19....		do
MacDougall, Lieutenant J. C.....	14th do .....	do 15....		do
Morton, Captain A. W.....	14th do .....	November 19....		do
Mowat, 2nd Lieutenant H. M.....	.....	do 15....		do

## RECAPITULATION.

First Class Certificates "Short Course".....	8
Second do do .....	3
Total.....	11

## APPENDIX No. 8.

## MILITARY SCHOOL CERTIFICATES.

## PROVINCE OF ONTARIO.

LIST of Officers in the Active Militia who have obtained Certificates at the School of Military Instruction at Toronto during the Year 1881.

Name.	Rank.	Corps.	Date of Second Class Certificates.
Alderson, W. M.....	2nd Lieutenant..	39th Battalion.....	5th March.
Allan, G. W.....	do .....	10th do .....	5th do
Biggar, J. L.....	Lieutenant.....	15th do .....	22nd February.
Brooks, G. H. C.....	2nd Lieutenant..	12th do .....	5th March.
Brown, F. N. W.....	Lieutenant.....	34th do .....	22nd February.
Brown, W. J.....	do .....	45th do .....	4th do
Bruce, John.....	do .....	10th do .....	7th March.
Cozens, Joseph.....	do .....	31st do .....	5th do
Crawford, J. W.....	2nd Lieutenant..	36th do .....	22nd February.
Ferris, W. P.....	do .....	39th do .....	4th do
Greenwood, John A.....	Lieutenant.....	44th do .....	11th do
Hart, C. E.....	2nd Lieutenant..	49th do .....	26th do
Henderson, W.....	do .....	34th do .....	11th do
Henry, Alexander.....	Lieutenant.....	36th do .....	23rd do
Leslie, J. Knox.....	2nd Lieutenant..	12th do .....	5th March.
Macdonald, W. C.....	do .....	2nd do .....	5th do
Mackay, Angus.....	Lieutenant.....	12th do .....	26th February..
Moffat, J. W.....	do .....	32nd do .....	23rd do
McGee, J. C.....	2nd Lieutenant..	2nd do .....	11th do
Pollard, R. D.....	Lieutenant.....	31st do .....	23rd do
Price, Geo.....	Captain .....	39th do .....	3rd do
Riddell, Jas. D.....	Lieutenant.....	39th do .....	5th March.
Sargent, William.....	do .....	36th do .....	23rd February.
Snider, W. R.....	Captain .....	39th do .....	18th do
Taylor, J. P.....	2nd Lieutenant..	34th do .....	5th March.
Vennell, Geo.....	do .....	12th do .....	5th do
Vicar, John.....	do .....	34th do .....	20th February.
Wilson, R. J.....	do .....	35th do .....	23rd do

Second Class Certificates..... 28

## PROVINCE OF QUEBEC.

LIST of Officers in the Active Militia who have obtained Certificates at the School of Military Instruction at Montreal, during the Year 1881.

Name.	Rank.	Corps.	Date of Second Class Certificates.
Barry, Edmund.....	Lieutenant.....	Temiscouata Provisional Battalion	25th February.
Bell, Andrew.....	2nd Lieutenant..	54th Battalion.....	15th do
Blair, Thomas.....	Lieutenant.....	83rd do.....	3rd March.
Blanchet, L.....	2nd Lieutenant..	Temiscouata Provisional Battalion	3rd do
Bonhomme, T.....	do.....	64th Battalion.....	12th February.
Boucher, D.....	do.....	86th do.....	18th do
Buchanan, Peter.....	Lieutenant.....	50th do.....	18th do
Cadieux, Joseph A.....	do.....	64th do.....	25th February.
Cadieux, Joseph J.....	do.....	64th do.....	25th do
Chalut, Leonie.....	2nd Lieutenant..	86th do.....	3rd March.
D'Amour, Napoleon.....	Lieutenant.....	76th do.....	18th February.
Duhaime, L.....	do.....	84th do.....	25th do
Fraser, H. R.....	2nd Lieutenant..	53rd do.....	14th do
Gagné, Alexis.....	do.....	Dorchester Provisional Battalion.	19th do
Gamache, Alfred.....	Lieutenant.....	61st Battalion.....	28th do
Garrant, G.....	2nd Lieutenant..	23rd do.....	19th do
Henderson, Samuel H.....	Lieutenant.....	50th do.....	2nd do
Hood, John.....	2nd Lieutenant..	5th do.....	14th do
Lithgow, John.....	do.....	5th do.....	2nd do
MacIver, A. L.....	Captain.....	58th do.....	14th do
Marcotte, G.....	2nd Lieutenant..	81st do.....	3rd March.
McEvenue, J. E.....	do.....	85th do.....	3rd do
Patterson, A. W.....	do.....	6th do.....	3rd do
Pelletier, A.....	Lieutenant.....	55th do.....	12th February.
Prud'homme, J. M. P.....	2nd Lieutenant..	64th do.....	25th do
Smith, Ed. Ibbotson.....	Lieutenant.....	53rd do.....	14th do
Stephen, G. C.....	2nd Lieutenant..	6th do.....	3rd March.
Strathy, J. A. L.....	do.....	5th do.....	25th February.
Thornton, Michael.....	.....	50th do.....	3rd March.
Turgeon, Edouard.....	2nd Lieutenant..	Dorchester Provisional Battalion.	18th February.
Twose, Samuel, W.....	Lieutenant.....	53rd Battalion.....	14th do
Waldo, Edward.....	2nd Lieutenant..	Governor-General's Foot Guards.	3rd March.
Weightman, Thomas.....	Lieutenant.....	11th Battalion.....	25th February.
Worthington, E. B.....	2nd Lieutenant..	53rd do.....	14th do

Second Class Certificates..... 34

## PROVINCE OF NOVA SCOTIA.

LIST of Officers in the Active Militia, who have obtained certificates at the School of Military Instruction at Halifax, during the Year 1881.

Name.	Rank.	Corps.	Date of Second Class Certificates.
Butler, W. J.....	2nd Lieutenant..	63rd Battalion .....	5th March.
Chipman, H. L.....	do .....	66th do .....	5th do
Dimock, C. H.....	do .....	78th do .....	5th do
Doull, A. M. K.....	do .....	66th do .....	5th do
Johnston, John B.....	do .....	63rd do .....	5th do
Jones, Walter G.....	do .....	63rd do .....	5th do
Mooney, John.....	do .....	St. George Infantry Co., N.B.....	5th do
Stairs, Gavin L.....	do .....	66th Battalion.....	5th do

Second Class Certificates..... 8

## APPENDIX No. 9.

## CERTIFICATES OF BOARDS OF EXAMINERS.

LIST of Officers of the Active Militia, and of Candidates for Commissions therein who have obtained Certificates from Boards of Examiners, during the Year 1881.

## PROVINCE OF ONTARIO—INFANTRY CERTIFICATES.

Name.	Rank.	Corps.	Date of First Class Certificates.	Date of Second Class Certificates.
Ball, A. S.....	2nd Lieutenant...	22nd Battalion.....	.....	1st Nov.
Ball, P. B.....	Lieutenant.....	10th do.....	.....	30th August.
Beattie, Joseph H.....	Captain.....	27th do.....	24th October.....	.....
Beaumont, E. J.....	do.....	29th do.....	.....	1st Nov.
Bertram, T. A.....	2nd Lieutenant...	77th do.....	.....	30th August.
Boyd, Benj. B.....	Captain.....	Gov. Gen's. Foot Guards	28th Sept.....	4th March.
Brophy, G. F.....	2nd Lieutenant...	32nd Battalion.....	29th do.....	.....
Brown, F. N. W.....	Lieutenant.....	34th do.....	30th August.....	.....
Carpenter, Frank M.....	Captain.....	77th do.....	30th do.....	.....
Carpenter, Hugh.....	Lieutenant.....	77th do.....	.....	30th August.
Cooley, M. W.....	do.....	77th do.....	.....	30th do
Cruikshank, Ernest A.....	2nd Lieutenant...	44th do.....	.....	30th do
Douglas, John W.....	Captain.....	42nd do.....	17th Sept.....	.....
Evans, George T.....	2nd Lieutenant...	36th do.....	30th August.....	.....
Farewell, John E.....	Captain.....	34th do.....	30th do.....	.....
Gartshore, W. M.....	2nd Lieutenant...	7th do.....	25th March.....	.....
Henderson, Wilbur.....	do.....	34th do.....	30th August.....	.....
Howard, D. M.....	do.....	10th do.....	.....	30th August.
Hudson, William.....	Captain.....	7th do.....	25th March.....	.....
Hughes, Patrick D.....	2nd Lieutenant...	2nd do.....	.....	30th August.
Huntington, Samuel A.....	Captain.....	18th do.....	28th Sept.....	.....
Hutcheson, G. G.....	2nd Lieutenant...	42nd do.....	.....	28th Sept.
Kelly, William.....	Captain.....	27th Battalion.....	25th March.....	.....
Kerns, William.....	do.....	20th do.....	23rd June.....	.....
Knight, H. V.....	Acting 2nd Lieutenant.....	22nd do.....	.....	1st Nov.
Manley, Fred. F.....	Lieutenant.....	10th do.....	30th August.....	.....
Moffat, J. W.....	do.....	32nd do.....	29th Sept.....	.....
Motherwell, J. W.....	2nd Lieutenant...	42nd do.....	17th Feb.....	.....
Murray, John A.....	Lieutenant.....	.....	30th August.....	.....
Mutton, William G.....	2nd Lieutenant...	2nd do.....	.....	30th August.
Mutrie, John.....	Captain.....	30th do.....	25th March.....	.....
McMonies, jun., J.....	Lieutenant.....	77th do.....	.....	30th August.

## LIST of Candidates for Commissions, &amp;c—Continued.

## PROVINCE OF ONTARIO—INFANTRY CERTIFICATES—Concluded.

Name.	Rank.	Corps.	Date of First Class Certificates.	Date of Second Class Certificates.
Northwood, W. J .....	Staff Sergeant....	24th Battalion .....	.....	24th Oct.
Parker, James E .....	Lieutenant.....	43rd do .....	.....	28th Sept.
Paterson, John H .....	do .....	10th do .....	.....	30th August.
Pattinson, H G. S. R.....	do .....	24th do .....	.....	24th October.
Percival, Lionel V .....	2nd Lieutenant....	10th do .....	.....	30th August.
Peters, Samuel F.....	Lieutenant.....	7th do .....	.....	1st Nov.
Phin, Richard J.....	do .....	29th do .....	.....	1st do
Porter, George D.....	do .....	30th do .....	.....	1st do
Robertson, D .....	do .....	32nd do .....	.....	29th Sept.
Rowe, Conrad D.....	Captain .....	24th do .....	24th October	.....
Sawle, William T .....	do .....	37th do .....	.....	30th August.
Somerville, T. C .....	Lieutenant .....	24th do .....	24th October	.....
Speirs, James S .....	Captain .....	30th do .....	25th March..	.....
Starr, Joseph A.....	Lieutenant .....	7th do .....	1st Nov.....	.....
Stafford, John W.....	do .....	32nd do .....	.....	29th Sept.
Symons, John T.....	2nd Lieutenant....	12th do .....	.....	30th August.
Taylor, John P .....	do .....	34th do .....	30th August.	.....
Thompson, David.....	Major .....	37th do .....	23rd June .....	.....
Tilton, John.....	Captain .....	Gov. Gen's Foot Guards	14th Oct.....	.....
Tremayne, Frank G.....	do .....	12th Battalion.....	.....	30th August.
Tye, George.....	do .....	36th do .....	30th August.	.....
Walker, Robert.....	do .....	42nd do .....	28th Sept....	.....
Webb, E. E.....	2nd Lieutenant....	Gov. Gen's Foot Guards	.....	4th March.
Wright, Joshua.....	Lieutenant .....	.....	.....	28th Sept.

## PROVINCE OF QUEBEC—INFANTRY CERTIFICATES.

Blanchet, Z.....	2nd Lieutenant....	Temiscouata Provisional Battalion.....	26th March .....	.....
Chabot, Achille .....	Lieutenant.....	Dorchester Provisional Battalion .....	26th do .....	.....
Nott, John T.....	Captain .....	1st Battalion.....	26th do .....	.....

## PROVINCE OF NEW BRUNSWICK—CAVALRY CERTIFICATES.

Armstrong, J. R .....	Major.....	8th Regiment.....	2nd July .....	20th April.
Carmichael, A. F.....	2nd Lieutenant .....	do .....	.....	20th do
Domville, James.....	Lieut.-Colonel ...	do .....	2nd July .....	.....
Earle, M. J.....	Trooper.....	do .....	.....	20th April.



**LIST of Candidates for Commissions, &c.—Continued.**

**PROVINCE OF NEW BRUNSWICK—CAVALRY CERTIFICATES—Concluded.**

Name.	Rank.	Corps.	Date of First Class Certificates.	Date of Second Class Certificates.
Fowler, D. J.....	Captain .....	8th Regiment .....	.....	20th April.
Fowler, George W.....	Sergeant.....	do .....	.....	20th do
Gass, Fred.....	2nd Lieutenant..	do .....	.....	20th do
Ketchum, George E.....	Sergeant-Major..	do .....	.....	20th do
Langstroth, William.....	Captain .....	do .....	.....	20th do
Markham, Alfred.....	Major .....	do .....	2nd July.....	.....
Otty, G. O. D.....	Lieutenant .....	do .....	.....	20th April.
Parlee, Wellesley .....	Sergeant.....	do .....	.....	20th do
Pearson, T. E. A.....	do .....	do .....	.....	20th do
Pearson, T. H.....	Captain.....	do .....	.....	20th do
Peters, T. Lee.....	Sergeant.....	do .....	.....	20th do
Sharp, T. H.....	Lieutenant.....	do .....	.....	20th do
Sprague, S. W.....	Corporal.....	do .....	.....	20th do
Sproule, F. M.....	2nd Lieutenant..	do .....	.....	20th do
Weyman, C. W.....	Sergeant.....	do .....	.....	20th do

**PROVINCE OF NEW BRUNSWICK—INFANTRY CERTIFICATES.**

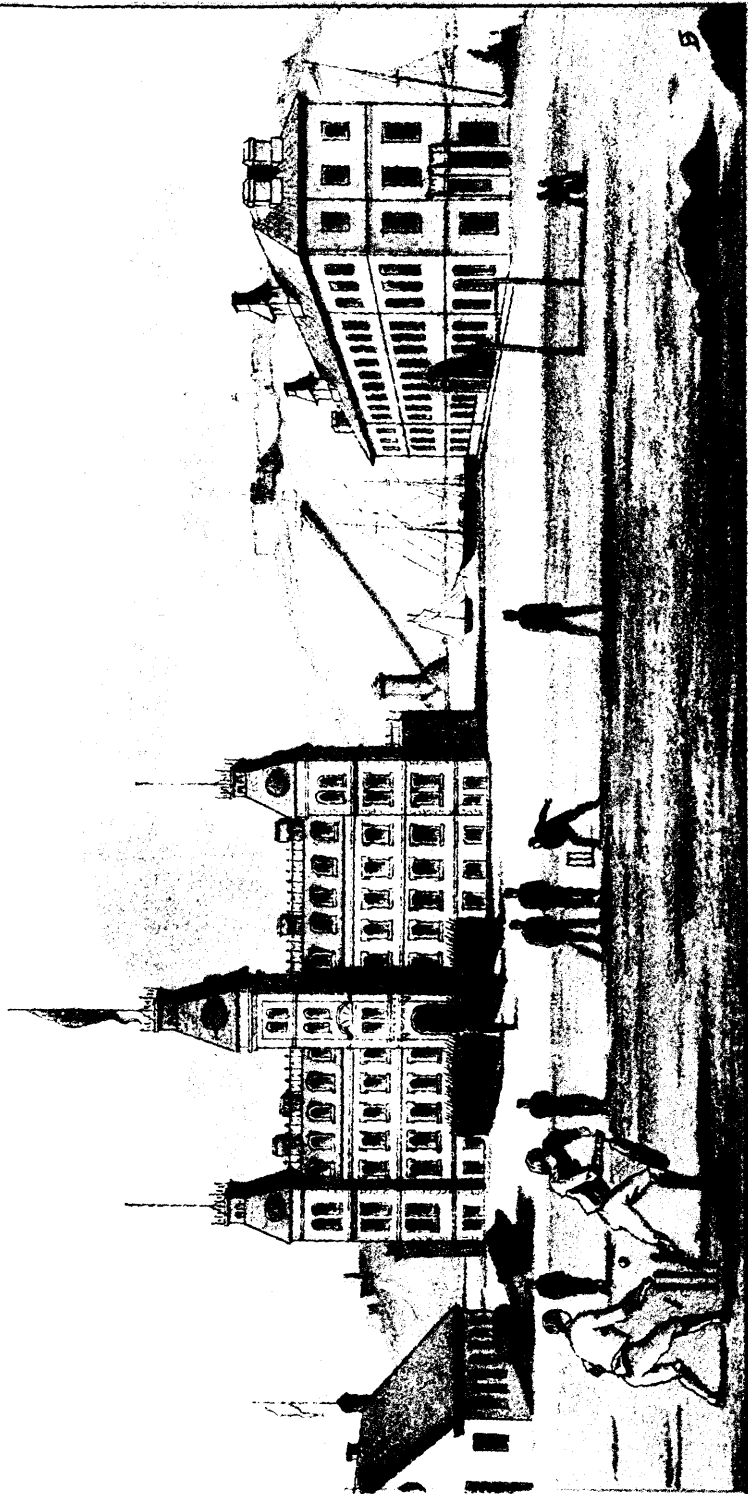
Blois, Osborne.....	2nd Lieutenant..	62nd Battalion .....	.....	3rd March.
Godard, H. J. A.....	do .....	do .....	.....	3rd do
Hartt, J. T. T.....	do .....	N.B. Engineer Company.	27th October.....	.....
Sturdee, Edward T.....	Captain .....	62nd Battalion.....	27th do .....	.....
Trueman, Arthur J.....	2nd Lieutenant..	do .....	.....	3rd March.

**PROVINCE OF NOVA SCOTIA—INFANTRY CERTIFICATES.**

Burgess, Joseph.....	Captain .....	78th Battalion.....	11th August.....	.....
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**RECAPITULATION.**

First Class Cavalry Certificates .....	3
Second Class do do .....	17
First Class Infantry do .....	34
Second Class do do .....	32
Total.....	86



ROYAL MILITARY COLLEGE OF CANADA,  
KINGSTON.

A. CHRISTIAN & SONS, N.Y.C.

## APPENDIX No. 10.

## REPORT OF THE BOARD OF VISITORS OF THE ROYAL MILITARY COLLEGE FOR 1881, TO THE MINISTER OF MILITIA AND DEFENCE.

The Board of Visitors appointed by order of His Excellency the Governor General in Council for duty in connection with the Royal Military College for the current year, have the honour to report that they assembled at Kingston this month, and entered upon the discharge of their duties. Although the members of the Board have made minute enquiries into all matters connected with the interior economy of the College, they do not propose to repeat many of the details which were given in the report of the Board for 1879, because there have been only slight changes in the regulations for the government of the institution. They therefore consider it will be better to shew the changes which have been made, and to submit recommendations for necessary alterations, together with a statement of the present condition, and the object and aim of the College. It will be remembered the semi-annual periods for admission have been changed to annual—the number of classes from eight to four, to correspond with the college term of four years—the ages of candidates for admission from 15 to 20 to 15½ to 18½, also that four of the professorial staff have been detailed for alternate tours of orderly duty, and for better securing discipline. Also each new Cadet has been required to contribute \$100 per annum. The gymnasium has been improved by removing a partition and flooring the north end, and a small building connected with the water supply has been erected this year.

## COLLEGE PREMISES.

The Royal Military College is situated on a peninsula near the City of Kingston in the Province of Ontario. On the west side the Catarauqui River separates the College grounds from the city. On the east side a navigable inlet from the River St. Lawrence separates the grounds from other Government reserves and Fort Henry—at the southern extremity of the peninsula in front of the College is Fort Frederick. The College grounds form two enclosures. Within the inner enclosure (about 34 acres), are situated the Cadet barracks and educational and mess building, gymnasium, drill parades, recreation grounds, &c. Within the outer enclosure (about 32 acres) the military engineering grounds, staff quarters, and non-commissioned officers' and servants' quarters. The College was opened for educational purposes under its present (first) commandant on the 1st June, 1876, with 18 cadets.

The annexed cut affords a view of the College buildings, all of which are of stone. The barrack is in size, 172 by 40 feet 6 inches, three stories, over a basement 7 feet 6 inches high; ground story, 10 feet 2 inches; second story, 9 feet 6 inches; third story, 9 feet 9 inches in clear. The north building L shaped in rear is 157 by 55 feet at one end and 80 feet at the other, three stories, over a basement 10 feet 2 inches high; ground story, 15 feet; second story, 14 feet 8 inches; third story, 10 feet 9 inches in clear. The gymnasium is 88 by 48 feet, one story high. It was erected about 1838 by the Imperial Government, and has been used by Canada for College purposes since 1876.

The Cadet barrack building constructed by the Admiralty about 1838, was called the "Stone Frigate" and used until handed over to Canada in 1871, for naval and store purposes. It was converted to its present use in 1876, and now affords accommodation for 59 cadets, quarters for one officer, and one non-commissioned officer, also two store rooms, and a recreation room for cadets. The sizes of the bed rooms range from 10 by 13 to 12 by 13 feet. They are each occupied by one

cadet, and are furnished with bedding, two chairs, a chest of drawers, a looking glass, a table, a wash stand, a lamp, a book and clothing shelf, and an arm and accoutrement rack. The north block was erected in 1878, as an educational and mess building, it is occupied as follows: mess premises, eleven rooms; hospital, eight; class and lecture rooms, ten; library and reading-rooms, three; committee rooms and offices, seven; rooms temporarily occupied by 20 cadets, six; professor's room, one;—total, 46. In the class rooms there are a desk, a stool, and a drawing board for each cadet. All the buildings are supplied with light from coal-oil lamps, of which the Cadets quarters require 108, and the educational building, 200. The Cadets quarters are heated by hot air, from two furnaces in the basement, supplemented by a beehive stove for hot water, and two base-burners (coal-stoves.) The north block is heated by steam from two boilers in the basement. The fuel used is anthracite coal.

#### OBJECT OF THE COLLEGE.

The object of the College as set forth in the regulations is stated to be "for the purpose of imparting a complete education in all branches of military tactics, fortification, engineering, and general scientific knowledge in subjects connected with, and necessary to, a thorough knowledge of the military profession, and for qualifying officers for command and for staff appointments."

#### CANDIDATES FOR CADETSHIP.

The examinations of candidates for cadetship are open to young men who are British subjects residents of Canada during the preceding five years, and who were between the ages of 15 and 18 on the 1st day of January last past. The educational test imposed upon candidates before admission as Cadets is both competitive and qualifying; it is about equal to that required for the intermediate class in the high schools of the country, and insures specific attainments in the different subjects enumerated in the obligatory series, (see Appendix A), but candidates who are qualified and are examined in the voluntary or further subjects gain additional marks, which count for honours and give increased status to the extent of the higher qualification shown. In these examinations candidates are given distinguishing numbers, they are not permitted the use of books or memoranda; and are required to complete the paper on each subject within the period allotted to that subject in the time table. The written papers, having upon them no marks except the distinguishing numbers, are prepared the beginning of June each year in the presence of a supervising board of Staff officers at the Head Quarters of the Military District in which the candidates reside. When completed, the papers are placed in sealed envelopes and forwarded to the Adjutant General to be submitted to, and reported on, according to the numbers they bear, by a central Board of qualified examiners who reside at Ottawa, and have no personal knowledge of the candidates. These examiners are, as to their duty, separate from and independent of the Department of Militia. Their services are so valuable they are continued from year to year with as little change as possible. The candidates who pass are authorized for admission into the College as Cadets.

The number of Cadets who have graduated since the College opened is 35, and of those now in the College, 77. Of these Ontario has supplied 61; Quebec, 24; Nova Scotia, 15; New Brunswick, 8; Manitoba, 2, and British Columbia, 2. Total, 112. A principal reason why the number in College this year has diminished, is that the large number admitted the 1st and 2nd years have completed their course and left. The admissions having since been limited and changed from semi-annual to annual, it will take some time to reach the maximum unless permission be given to admit more than the regulated number during the next two years.

#### COLLEGE COURSE.

The course followed in the College which opens the beginning of September each year is of a superior order, competitive throughout, and practically free for

Cadets, each one being only required to contribute \$100 per annum towards the cost of board and instruction. They, however, deposit in addition, \$200 the 1st year and \$150 per annum thereafter to pay for their uniform, books, instruments, &c., which are supplied at cost, and amount in the aggregate to an average of about \$180, for the first year, and about \$140 per annum thereafter, depending upon the economy practised in disbursing it. The first year's expenditure is necessarily larger, because many articles purchased that year suffice for the whole course. The unexpended portion, if any, of original deposit is accounted for to cadets each year. If they overdraw their credit they must repay. The total expenditure required for the education of 100 cadets will not likely exceed the \$59,000 per annum voted by Parliament for that service, less the aggregate of the \$100 contributions made by Cadets. This sum should not be considered excessive in view of the ultimate advantage it is expected will accrue to the country. As the present staff is ample for the instruction of the authorized establishment of 120 Cadets, the extra cost of educating that number would only be for subsistence, attendance, washing bed linen, &c., for the strength beyond 100—say \$175 for each, less the \$100 he would contribute, or in the aggregate \$1,500 for 20 Cadets. See Appendix G at page 245 for cost of similar institutions in Great Britain and United States of America.

The strength, names and duties of the professorial and instructional staff are as stated in Appendix B. For subjects and method of study and instruction see Appendices C and D.

#### MESS ARRANGEMENTS.

The mess room is large enough for 100 cadets, seated in tens at each of 10 tables. The furniture, table equipment and ranges with utensils of the larger kind for cooking are provided by, and the messing paid for by Government. The messman has free quarters, 6 rooms in addition to a store room and pantry in the building, and supplies all provisions, cooks, cooking utensils of the smaller kind, fuel, and light, except for the kitchen, and is paid 49 cents per diem for each cadet present from day to day. He also supplies under restrictions certain extra articles to cadets for which they pay. For scale of diet, and hours for meals see Appendices E and F. The college servants wait at tables, and wash the dishes used in mess room. At appointed hours Cadets are marched to the mess room. At meals they are under the supervision of an officer, and Cadet non-commissioned officers. They are required to comport themselves as gentlemen at all times, and at table in the mess room to adhere to those conventional observances which are the characteristics of good society.

#### DISCIPLINE, DRILL, AND INTERIOR ECONOMY.

The Commandant is solely responsible for discipline. The Cadets are subject to the Army Discipline Act, Queen's Regulations, and Militia Law and Regulations. The code of discipline applies to all alike. There is no difficulty in enforcing it, and there has been no instance of personal or collective insubordination. The Cadets salute all professors and officers in uniform, and are required to be respectful, obedient and attentive to their duties. Punishments are of a military character, and carry with them deprivation of a fixed number of conduct marks. It has not yet been considered expedient to employ a special staff for the maintenance of discipline, and another for professorial work. The Staff, military and civil, have power of placing Cadets under arrest pending adjudication by Commandant. The Military Staff have power to confine a Cadet to Barracks for 48 hours, or restricting his leave for seven days. The Civil Staff have power of reprimand and restriction of leave.

For purposes of discipline and interior economy, the Cadets are organized into a battalion of four companies. They are clothed similar to Infantry, wearing scarlet tunics, and are required to wear that uniform at all times, except when on leave over seven days. The companies are composed indiscriminately of Cadets who have joined during different years. Each company has a full complement of Cadet non-commissioned officers, viz : 1 sergeant major, 2 sergeants, 2 corporals, 1 lance corporal,

and is commanded by a military professor. The Cadets are furnished with Martini-Henri Rifles, valise equipment, haversacks and water bottles. They supply their own uniform and necessaries from articles issued from College stores at cost. They keep their own arms and accoutrements clean, and make their own beds. Their boots are cleaned, floors washed and other similar services performed by servants of the College. Their rooms are inspected daily by an officer. The Cadets rise at 6.30 a.m. in summer, and 7 a.m. in winter. Lights out at 10 p.m. for all except those on duty. Baths, hot and cold water are available in the proportion of one for every ten Cadets. In summer all Cadets must attend swimming parades. Those who cannot swim are taught to do so. The parade ground used for daily drills is in the open space in front of the Barrack and Educational buildings. Cadets are not permitted to leave the College grounds without a pass. In their company organization, Cadet non-commissioned officers take the usual orderly duties, assist in maintaining discipline on parade, in class, and in quarters, and instructing in drills and military exercises. Cadets fall in by classes under non-commissioned officers for all study parades, are marched to class rooms by them, and dismissed from class by professor in charge at expiration of study hour. They also fall in by companies, or special drill squads, for military drill and exercises, officer in charge always present. All are instructed in the use of guns and small arms, and required to carry out the regulated target practice for artillery and infantry, also all undergo an obligatory course of drill and exercises in the gymnasium, and are taught to form models of military works in sand, in a building available for that purpose.

Supervision is exercised at night by roll-call at 10, visits at *unknown* days and hours by Cadet Sergeant Majors, and by the officers on duty. The room of each Cadet is thus visited *at least* three times a month; and as much oftener as may appear desirable to officers on duty or Cadet Sergeant Majors. All officers of staff are also expected to visit barracks at night if they have any reason to suspect absentees. The non-commissioned officers are detailed to rooms adjacent to those of Cadets of their respective squads, and it is their duty at all times to watch and prevent Cadets leaving barracks at night. Provision is made for the use of horses belonging to the Royal School of Gunnery for instruction in equitation by the senior class of Cadets, who have three rides a week throughout each term.

The Cadet quarters and barrack furniture are in excellent order, the rooms, and the Cadets' personal equipment are clean and well cared for, and order and regularity are apparent everywhere. The physical development of the Cadets, and their soldier-like and gentlemanly bearing give assurance that their training in these respects is carefully carried out. There is no interference with religious belief, but Cadets are required to parade for service every Sunday morning, and are marched to and from their church by an officer or non-commissioned officer; they are also encouraged to attend voluntary service in the afternoon and evening.

#### AMUSEMENTS.

The College Library consists of about 800 volumes. The reading room is supplied with periodicals and journals by voluntary subscription of Staff and Cadets. Recreations, such as cricket, foot-ball, boating, lawn-tennis and gymnastics, are encouraged. The expenses of clubs are paid by members. Athletic sports take place annually. Gambling of any sort is strictly prohibited, but specified games requiring more skill than chance, and innocent of themselves, are permitted to be played, except on Sundays, in the reading room only. No money, or money's worth, is to pass, directly or indirectly, on the result of any games or series of games.

#### MODE OF INSTRUCTION.

The Cadets who join each year receive instruction in the same class and subjects, and all receive instruction and are required to qualify in the same obligatory subjects during their four years course. In addition, there is a voluntary, or higher, course in each obligatory subject, which only the more advanced students take up. There are,

however, other voluntary subjects in which Cadets are not required to qualify for certificates of graduation. Nearly all the Cadets take up some of those voluntary subjects, and honours, special mention, &c., are awarded on the certificates for both obligatory and voluntary subjects. A Cadet can select or reject any or all of the purely voluntary subjects, or of the voluntary portions of obligatory subjects, (see Appendix C.) Instruction is conveyed by lectures and individually. It is however apparent that all do not progress equally, and that some fail to pass for promotion with their class, see Appendix D. Study is carried on in class rooms during certain hours which are sufficient to ensure a Cadet of average ability and industry qualifying satisfactorily in all obligatory subjects. Cadets are not required to study in their rooms, but those who wish to take a higher position in their batch, to obtain honours and special mention, &c., usually do so more or less. They are, therefore, not given specified work to prepare for use in class rooms, but all work done is under the individual instruction of the professors either in the class rooms or out of doors. They are not allowed to leave the class rooms, (except a few minutes for necessity), nor the instructional building during study hours. (See time-table of duties, Appendix F.) The final and all examinations of Cadets, have been conducted solely by the educational staff.

The additions made during the past year of apparatus for electric light, signal and submarine services, of maps, plans, designs, models in various subjects, surveying, engineering, telegraphic, and other scientific instruments, and appliances for chemical, and other experiments, will afford increased instructional facilities. The changes in ages of candidates on admission from 15 to 20 to  $15\frac{1}{2}$  and  $18\frac{1}{2}$  will insure a greater equality in their capacities to compete with each other; also the reduction in number of classes to four to correspond with the term of four years' instruction, and annual examinations for admission, will facilitate the interior working of the system.

Instruction from models, designs, and other objects, and experiments seen by the eye, is most valuable, supplementing that which can be derived from books relating to the same subjects, it is therefore desirable that provision should be extended as far as possible for this mode of instruction. The plan practised in the College seems to be that which is best calculated, under existing circumstances, to secure education in the class room, and field, by eye and brain power, and physical development by means of athletic exercises drill and equitation.

The Board are of opinion that more attention to the study of English literature would add to the value and usefulness of the education obtained in the College.

In addition to other studies Cadets should be instructed in writing, also in composing themes upon practical subjects, so as to afford them opportunities of exercising originality of thought expressed with grammatical accuracy and clearness of style.

Discussion upon the papers might be held with advantage to facilitate the study of the art of reading and speaking effectively.

#### INSTRUCTIONAL STAFF.

The Board confidently state the Dominion has in its college service a staff of Professors who are imbued with the importance of the high duties they are discharging to the Cadets, to the College, and to the country, who are eminently qualified as a body for the discharge of those high duties, and who give their time, their abilities, their example and influence to the service in such a manner as cannot fail to insure the College being a useful institution. It must be remembered that, in addition to their duties in connection with the Cadets and College, these Professors require to keep pace with the times, and with constant progress in their respective branches of teaching, therefore many of them undergo laborious work. The Board suggests, in order that the country may receive full benefit from the experience of these Professors, that graduates be appointed as soon as possible to assist them, with a view to such graduates becoming qualified in the course of time for Professorial work in the highest grades.

## SANITARY.

The general state of health of Cadets is very good. No special diseases, and only a slight tendency to low fever, but that in less degree than in Kingston, or most other places. At the time the hospital was visited there was only one Cadet in it. He was suffering from a boil, but was in other respects apparently in good condition for stronger food than hospital diet. The situation of the College is considered to be thoroughly healthy. The water supply will be excellent when the works now in progress are completed, which will likely be before Christmas this year. The sewage from the north building should be carried to the other side of a sand bar in Navy Bay. Ventilation is required in the class rooms and hospital.

## RECOMMENDATIONS.

It is not possible to find many Canadians (not specially educated) who possess qualifications for technical employment. Indeed such development has taken place in the sciences that any man who is likely to become a successful instructor or administrator, in military pursuits, must of necessity be one who has been technically educated in the art of such pursuits. As there is only one certain method by which such an education can be secured, it is manifest that that method should receive all the consideration it deserves. The outlay necessary to make the college perfect, so far as perfection is now possible, will not be large, but that expenditure, now, will make a vast difference in results which are not likely to become immediately apparent. When an emergency arises it will be too late to make good any present deficiency, and the expenditure which will then be incurred will be much larger in comparison with that likely to result if present opportunities are improved. The plan which will in the end be found most satisfactory will be that which will most certainly secure the theoretical education, at the Royal Military College, of as many young men as the required accommodation will permit, viz: the maximum number provided for by law. Also the practical training in Imperial training schools, Army, and manufacturing establishments, of such a number of the graduates as will suffice for immediate requirements, and insure a supply of qualified officers who can become instructors of others, both in the college, and in the different branches of the Active force of the country.

In order to add to the existing facilities for securing the health, discipline and comfort of Cadets, extra barrack accommodation to permit each to have a room is urgently required. The expenditure to complete the establishment in this respect will not be excessive, but the advantage to the College and Militia will be considerable. It will permit the removal of Cadets from the educational building, where some are temporarily and inconveniently quartered, and the formation of a class for the instruction of officers of the Active force it is not possible to organize at present, although the Educational Staff is ample and willing for this necessary duty.

In this connection it will result in an economy, and very materially increase the facilities for instruction, discipline and working of the College generally, if quarters are provided within the College premises for a greater number, if not all, of the Professorial staff. A portion of this (two quarters) can be most economically effected in conjunction with the proposed additional Cadet barracks. The great distance between the College and available residences in Kingston, and its exposed situation, make the question of the staff of the College residing on the spot the more important. Pending the providing of additional quarters for the staff, the Board considers it absolutely essential for the well-being of the College, that the Commandant be required to take up his residence in the house originally intended for him, and that such further arrangements consequent upon this change be made at the same time in respect to the other two quarters now existing.

A shed is needed for Military engineer works and drill. Also, when practicable, cadet work shops, laboratory and museum. The provision of gas instead of oil is of great importance, both for safety from fire, and for prosecuting the study of chemistry.



A small annual grant also is needed, say \$200, for the purchase of books for the library, and \$100 for hire of conveyances, a large waggon or van, to take the classes for practical instruction by Professors in Civil Engineering (Railway and land location) Military topography and Surveying, Reconnaissance &c.; Geological and Mineralogical specimens are needed to be supplied if possible from the Geological Branch of the Department of the Interior.

It will also be desirable, as Cadets follow a regular course in all the branches of education required by the Dominion Lands Act for admission as a Dominion Land Surveyor, that the exemption required by sec. 93 of 42 Vic., Cap. 31, be extended to all Cadets of the Royal Military College who complete such a course, and obtain a certificate therefor, viz.: that they should become entitled to examination after one year's service under articles with a Dominion Land Surveyor, instead of three years required from those who have not completed the requisite College course. Such a concession would, in the absence of present military employment, prove an additional inducement to such of the Cadets as may desire to follow the profession of a Dominion Land Surveyor.

The Board is of opinion in view of the limited responsibility of the college-messman, who has no rent or taxes to pay, that his remuneration is in excess of the value of his supplies. New tenders should therefore be asked for this service, to take effect as soon as practicable.

#### STORES AND ACCOUNTS.

In respect to the store and account department of the College, the Board find that all store ledgers seem very carefully kept, and elaborate monthly returns made. The system of accounting for fuel and light used, might be simplified. No stores or clothing whatever are issued to Cadets free, and no money belonging to the public passes through the hands of the College Staff. All claims requiring payment are submitted to the Department for settlement, by cheques payable to persons entitled to receive them.

#### GENERAL REMARKS.

The variety of interesting subjects presented, together with the considerations incident to an examination of them, and their bearing upon the College and Dominion, have received most careful attention. The members of the Board are aware it is not within the scope of their duties to originate new plans for a militia service, or to express opinions upon systems now existing, but they consider it desirable to draw your special attention to some of the advantages which will result from military education of the nature imparted in this College.

To found a Military system on the best models, to keep pace with the improvement in military knowledge and appliances, to record the results of experience and have them available at all times, are objects requiring the highest consideration. The ordinary duties of a subordinate officer may perhaps be performed without special training, but the higher class of duties, and the capacity for superior commands, which form part of the complex machinery necessary for raising, equipping, instructing, maintaining and governing a military force, can only be undertaken successfully after a long course of study and preparation. That Canadians may be long spared from active military service should be devoutly hoped for, but it will prove as unreasonable to expect entire immunity from internal disturbances, as it will be unwise to believe the good sense of the population will always make military assistance unnecessary.

As settlement progresses, the demand for military knowledge will doubtless increase, and as properly trained officers cannot be procured in sufficient numbers from the Imperial Regular Army,—nor is it desirable at this stage of Canada's progress, as an important Colony of the Empire, that reliance should be placed solely on that army for skilled officers; it is obvious this College will prove the most satisfactory means to secure those attainments it was created to supply. The reasons

which may be advanced against the diversion of more than a minimum of the able-bodied population from industrial pursuits for the purposes of military training cannot therefore apply with equal force to the education of a limited number of young men in the higher branches of military knowledge. The adoption of the latter plan does not interfere with the prosecution of ordinary pursuits by the population, and its cost in money is small in comparison with the object sought to be obtained.

In founding the Royal Military College, Canada has benefited by the experience of Great Britain and other countries, and has thus been enabled to acquire modern appliances, and an approved system of instruction based on the best models. It has therefore made rapid progress in military education during the five years the College has been in operation, and it bids fair to provide for its probable requirements in as satisfactory a manner as the circumstances of the country will permit. The course of study is eminently suited for the purposes for which it was devised, and will also give superior qualification for civil employment to those Cadets whose military services may not be immediately required. It has been a primary consideration to maintain the health and to insure the physical development of the Cadets in order that they may attain the highest educational status their several capacities and powers of application will permit. The number in attendance from the several Provinces is evidence of the hold the College has upon the estimation of the public, and the trifling modifications which have been required in its organization shews that it is well suited to meet the present requirements of the country. The allocation of vacancies to districts, and competitive examinations before admission, make territory the basis of representation, and the increasing standard of qualification of those admitted from year to year, together with their subsequent progress, give promise of individual proficiency of a superior order, in many subjects. The Cadets are young men who have no occupations in civil life, who are amenable to discipline, who have the time and inclination to undergo a full course of study, and who are gradually developing into useful men. The certificates issued to graduates should give assurance that those who have secured them possess ability and knowledge, and that these graduates will constitute a supply from which officers can be drawn who will make the most intelligent use of the militia whenever their services are needed, but besides this the assembly of young men from the different Provinces to be educated in a Dominion Military College must result in forming bonds of union which will exert a powerful influence in directing the future destinies of the country. The plan of instruction leads the Cadets to discipline their minds, to cultivate habits of reflection, to exercise the powers of thought and reasoning which will materially aid them in applying the knowledge they acquire to useful purposes. They will not only introduce a higher intellectual tone into the military service, but their special training will give superior qualifications for special duties. It cannot however be expected that every Cadet will attain to the same proficiency, but individual excellence will surely follow as a natural result from application to their studies and love for the service, or for the particular vocation for which they may prove best suited. In any event they are acquainted with the idiosyncracies and customs of the population, have a knowledge of the country, are attached to it by ties that cannot be easily sundered, and only require the special instruction they are now receiving to make them available for special service in any portion of the Dominion; indeed some of the graduates might, with profit to the public, be immediately provided employment in making topographical surveys of the frontier and coasts, and rough plans of defence of important points, and, as opportunities arise, employment in the professorial and instructional staff of the College.

That so much has been accomplished in so short a period of time is creditable alike to the country, to the Department of Militia and Defence, and to the capable, zealous, and painstaking Commandant, and his professorial and instructional staff, through whose exertions the whole interior economy is managed with the least possible friction, and with a due regard for the public interests. The College may therefore be considered the foundation of the military educational system of the

country—the source from which theoretical instruction of the higher grades will arise, and consequently it will become the *Alma Mater* of future military officers and commanders, as well as of those graduates who may embark upon the varied career of civil life.

A Cadet who enters the College at 16 will complete his four years' course at 20. At that age, if circumstances require him to embark in civil pursuits, the habits of discipline and the matured judgment he will have acquired will enable him to accomplish, in one year, as much special study for it, as he would be likely to do in two years without his military training. In such a case he will continue to add to his capacity for usefulness whenever required for military employment, if never required for military purposes his intellectual powers, and the technical knowledge he possesses will prove adequate compensation to the Government for the military education it has imparted.

It is not wonderful there are individual Canadians who doubt the wisdom of such a policy, for a popular prejudice usually prevails in new countries antagonistic to the creation of colleges and schools for the dissemination of military knowledge, and a feeling that public money expended in creating such facilities is not only wasted, but that the provision is a positive disadvantage to those who join for instruction. It is apparent these reasons are not cogent, for if a military force continues to be needed, no doubt should exist as to the propriety of making special provision for such a military education as will insure those conditions of regularity, precision, similarity and order which ought to be apparent in every branch of a military organization. It is not when peril of any kind is imminent that it should be necessary to devise plans, or to seek the means of putting them into execution. Such means ought never to be wanting, so that when an emergency arises it might be met at once with strength, energy and decision. It does not necessarily follow that all the Cadets must be immediately provided with permanent military employment, indeed many of them will, naturally incline to civil pursuits, because the opportunities for following military careers are known to be limited, but there can be little doubt they will all benefit by the physical development, and by the acquirement of those habits of obedience and amenability to discipline, which will at once make them useful members of society and their military services invaluable when required. Nor does it follow that because a Military College has been established any considerable increase to the present strength of the permanently embodied corps of Active Militia, must be provided for to utilize the services of the Cadets. Such a force will no doubt be raised when needed but the educated cadets will not create that necessity—they will only supply the means to enable the country to organize with celerity and precision, and direct with ability whatever force may be hereafter required.

The present establishment will supply 20 graduates per annum, of whom four, who can afford to supplement the pay by contribution from their private means, will receive commissions in the Imperial Regular Army, the others can only have military employment in Canada as the increasing wants of the country create a demand. It should therefore be considered a duty to provide employment in the Civil Service, or Mounted Police, for those who desire it, and in the College Staff and the Militia Service for others, as vacancies arise, or as circumstances permit. There are many who will not seek civil employment in the junior departmental grades of the public service, as their education will fit them to enter the civil professions, which are usually more remunerative, and the prospects of ultimate advancement more certain. Each will naturally incline to that pursuit for which he is best fitted, but whatever their employment may be, they will doubtless all be animated through life by the germ of military knowledge imparted during their residence at this College. Although the correctness of these conclusions is apparent to those who have given special consideration to the subject, there are others who say the College has been created too soon, that there is no apparent work for any considerable number of trained officers, and that, in the absence of military employment, the nature of the education imparted is likely to unfit the graduates for the ordinary pursuits of civil life. If this prediction is to be realized, the result in Canada will be different from

that in Great Britain and other countries where the establishment of similar institutions has proved of inestimable value; but, looking nearer at home, it appears that during the late civil war in the United States of America, many of the prominent officers who proved themselves equal to the occasion, were graduates from a Military Academy, who, from want of military employment in more peaceful times had embarked in civil occupations, but who responded to the call of duty the moment their military knowledge and services were needed. It will therefore be seen that provision of this nature found necessary in older countries, will be likely to be found necessary here, and that the maintenance of a College for the special instruction of individuals for the proper discharge of duties appertaining to military administration will prove a wise and beneficial measure.

As has been the result in other countries, it may be expected the graduates of the Royal Military College will, in the course of time fill prominent places in the College Staff, in the civil professions, in commerce, in agriculture, and in the various enterprises which minister to the public prosperity, at the same time they will be in possession of that military knowledge which, when assisted by a patriotic militia in cases of need, will enable Canada to maintain law and order throughout the vast region which constitutes the territorial area of the Dominion.

President, WALKER POWELL, Colonel Adjutant General.  
 Members, { C. S. GZOWSKI, Colonel, Honorary A.D.C. to the Queen.  
 { GEO. J. MAUNSELL, Lt.-Col., D.A.G., District 4.  
 { T. J. DUCHESNAY, Lt.-Col., D.A.G., District 7.  
 { C. E. MONTIZAMBERT, Lt.-Col. Capt. B. Batt. Artillery,  
 Royal School of Gunnery.

Kingston, Ont., Oct. 18, 1881.

## APPENDIX A.

### OBLIGATORY OR PRELIMINARY EXAMINATION OF CANDIDATES FOR CADETSHIPS.

	MARKS.
(1) Mathematics :	
(a) Arithmetic, including vulgar and decimal fractions, simple and compound proportions, simple and compound interest, partnership, profit and loss.....	500
(b) Algebra, including simple equations.....	500
(c) Geometry, first book of Euclid.....	500
(The Canadian Editions of Hamblin Smith's Elementary works are recommended, but in the case of Geometry any authorized text of Euclid's Elements will answer.)	
(2) (a) Grammar, in English or French correctly and in a good legible hand from dictation.....	500
(b) Composition as tested by the power of writing an essay, precis, or letter, in English or French .....	500
(3) (a) Geography, general and descriptive.....	500
(b) History, British and Canadian, general.....	500
* (4) (a) French; grammar and translation from the language.....	500
(b) German; grammar and translation from the language into either English or French as may be preferred by the candidate.....	500
(5) Latin; grammar and simple translation from the language into either English or French as may be preferred by the candidate.....	500
(6) Elements of freehand drawing, viz : simple copies from the flat.....	300

\* Both French and German are for the present *optional* subjects. Both subjects may be omitted by a candidate, or only one of them taken.

No candidate is considered qualified for a cadetship or allowed to count marks in the "further examination" unless he obtains a minimum of forty per cent of the total number of marks in each of the subjects; 1 (*a, b, c*, together) 2 (*a* and *b*, together) 3 and 6; and a minimum of one third in each of the subjects 4 and 5.

### VOLUNTARY OR FURTHER EXAMINATION.

	MARKS.
(1) Mathematics :	
(a) Algebra—Up to and including quadratic equations.....	1000
(b) Geometry—Up to and including third book of Euclid.....	1000
(c) Theory and use of common logarithms, plane trigonometry, mensuration.. ..	1000
(2) English or French literature—Limited to specified authors.....	1000
(a) The examination to include Part Second and Chapters VI and VII of Part Third of Spalding's English Literature or some standard French author but not necessarily "Text" works.	
(3) Geography—Physical, particularly of Dominion of Canada and United States.....	1000
(a) Examination in Pope's Introductory Book, and Colton's Outline of Physical Geography.	
(4) History—British and Canadian, limited to certain fixed periods.....	1000
(a) Examination in Collier's History of the British Empire, embracing the Stuart and Brunswick periods, and the period from 1312 to the present time (any school author) of Canadian History.	

	MARKS.
(5) French—Translation from English into French or from French into English.....	1200
(6) German— Translation from either English or French, as may be preferred by the candidate, into German.....	1200
(7) Latin, including the fifth book of Cæsar's Commentaries, to end of 23rd chap., and 1st, 4th, 6th, 7th and 9th Eclogues of Virgil. Translation into either English or French as may be preferred by the candidate.....	1500
(8) Drawing copy from flat, shaded and simple object drawing.....	1000

No optional subject, except mathematics and drawing, gain a candidate marks, unless he obtains a minimum of one third of the marks assigned to that subject.

The marks gained in the obligatory subjects are added to those gained in optional subjects to make a second total.

English speaking candidates use the papers prepared in that language, and French speaking candidates use papers prepared in the French language.

The object of this permission is to allow candidates to write their examination papers, except where from the nature of the question it is otherwise required, in English or French, whichever may be the language with which they are most familiar.

Candidates should make application to the Adjutant-General, Ottawa, by 1st May, in order that arrangements may be made for their examination in June.

## APPENDIX B.

### RETURN SHEWING NAMES OF ALL PERSONS EMPLOYED IN CONNECTION WITH THE ROYAL MILITARY COLLEGE. OCTOBER 1881.

#### SUPERIOR STAFF.

Lieut. Colonel E. O. Hewett, R.E., Commandant. Lieut. Colonel J. R. Oliver, Professor of Military Topography and Surveying Reconnaissance. Major J. B. Ridout, "Scottish Rifles," Staff Adjutant, (comprising duty of Infantry Drill Instructor and Military Exercises, other than Artillery and Engineer,) Quarter Master and Pay Master. Major E. Kensington, R.A., Professor Mathematics and Artillery, Instructor Artillery Drills and Examinations, charge of C. Company and Regimental Duty Officer. Major G. R. Walker, R.E., Professor Fortifications, Geometrical Drawing. Descriptive Geometry, Instructor Drill and Exercises, charge of B Company, and Regimental Duty Officer. Major D. Jones, R.A., Professor Military History, Strategy and Tactics, Administration and Law. Major S. G. Fairtlough, R.A., Instructor Mathematics and Artillery, Instructor Artillery Drills and Exercises, charge of D Company and Regimental Duty Officer. Surgeon Major H. Neilson. Surgeon in charge. Captain H. R. Sankey, R.E., Instructor Fortification, Geometrical Drawing and Descriptive Geometry, Instructor Engineer Drill and Exercises. Charge of A Company and Regimental Duty Officer. Professor G. Ferguson, Professor German. Professor Forshaw Day, Professor Freehand Drawing and Painting. Professor A. D. Duval, Professor French. Professor R. C. Harris, Professor Civil Engineering. Professor H. A. Bayne, Professor Experimental and Natural Sciences.

#### SUBORDINATE STAFF.

##### *Military.*

Sergt. Major John Mortimer, N.C.O., Drill Instructor Artillery and Infantry. Sergt. Major M. I. Leader, Quarter Master Sergeant, Pay Sergeant and Staff Clerk.

Sergt. Major H. Birtles, N.C.O., Drill Instructor Military Engineering. Staff Sergt. John Morgans, N.C.O., Drill Instructor Infantry and Gymnastics. Staff Sergt. P. Brogan, Hospital Sergeant. Corporal T. J. Hennessy, Assistant Staff Clerk and Storeman.

#### CIVIL.

T. Thomson, Head Class Servant and Laboratory Assistant. Butler M. Butcher. P. Burns, T. Enright, W. Grange, J. Liston, J. McCormick, C. McGregor, W. Peters and J. Salsbury, Cadet Servants.

#### OTHER EMPLOYÉS.

Bugler H. McIntosh, Inner Gate Orderly. Gunner G. Mercer, Bugler and P.O. Orderly. Gunner C. Colombe, Outer Gate Orderly, Gunner J. Fournier, Bugler and P.O. Orderly. (These latter four are attached from B Battery and receive extra pay at the rate of 25 cts. per diem, which extra pay is borne by the College.) Engineers W. Johnson and M. Madden, Public Works Department, in charge of Heating apparatus.

### APPENDIX C.

#### SUBJECTS OF INSTRUCTION, OBLIGATORY AND VOLUNTARY, FOR WHICH MARKS ARE ASSIGNED FOR EACH CLASS OR TERM.

- First Class Obligatory*—Fortification and Military Engineering, Military Administration and Law. Strategy and Tactics. Reconnaissances. French. Physics. Freehand Drawing. Painting. Infantry Drill. Gymnastics. Swimming. Conduct.
- 1st Class Voluntary*—Mathematics and Mechanics. Fortification and Military Engineering. Military Topography and Surveying, German Physics. Inorganic Chemistry. Organic Chemistry (Elementary). Geology and Mineralogy. Freehand Drawing. Painting. Civil Engineering. Architecture. Estimating.
- 2nd Class Obligatory*—Mathematics and Mechanics. Fortification and Military Engineering. Artillery, Theory and Construction of. Strategy and Tactics. Military Topography. Surveying and Reconnaissance. French. Physics. Inorganic Chemistry (Elementary). Freehand Drawing. Painting. Infantry Drill. Artillery Drill. Gymnastics. Swimming. Conduct.
- 2nd Class Voluntary*—Mathematics and Mechanics. Descriptive Geometry. Fortification and Military Engineering. Artillery, Theory and Construction of. German. Freehand Drawing. Painting.
- 3rd Class Obligatory*—Mathematics. Geometrical Drawing. Descriptive Geometry. Fortification and Military Engineering. Artillery, Theory and Construction of. Military Administration and Law. Military Topography and Surveying. French. Freehand Drawing. Infantry, Artillery and Engineer Drill. Conduct. N.C.O. Discipline. N.C.O. Drill Instruction.
- 3rd Class Voluntary*—Mathematics. Descriptive Geometry. Fortification and Military Engineering. German. Painting.
- 4th Class Obligatory*—Mathematics. Geometrical Drawing. Fortification and Military Engineering. French. Freehand Drawing. Engineer Drill. Equitation. Conduct. N.C.O. Discipline. N.C.O. Drill Instruction.
- 4th Class Voluntary*—Mathematics. Geometrical Drawing. German.

## APPENDIX D.

## EXTRACT FROM PROCEEDINGS OF BOARD OF VISITORS RELATING TO SUBJECTS AND METHOD OF INSTRUCTION 1881-82.

The Professor of Mathematics and Artillery, who is exceedingly capable and dilligent in the discharge of his duties, says in reference to the method employed to convey instruction to Cadets in class :

" I give conversational *lectures*, encouraging the Cadets to ask questions as I proceed, in case I may not have made my meaning clear. Owing to Cadets in the same class being possessed of very different capabilities for mathematics, I frequently find it necessary to repeat my lectures for the benefit of the least advanced. I give *personal instruction* to every Cadet, and I do my best to encourage each to work on by himself, so that no one need be retarded by the slowness of others. This is a point on which I lay great stress in all instruction of young men. I find that each class divides itself generally into about 4 sections. (1st) Those who, from lack of ability, or from idleness or carelessness, are barely able to get through the obligatory work. (2nd.) Those who accomplish the obligatory work easily, but who do not care to do more. (3rd) Those who find time and inclination for such sections of voluntary work as do not require advanced mathematical knowledge. (4th) Those who go through the regular course of lectures in advanced mathematics, in addition to the work which is obligatory on the whole class. These are few in number. They have been, respectively 3, 2, 2 in the three batches that have left the College; 4 in the present 1st class; 5 in the 2nd and 2 in the 3rd class, but these two appear be hardly up to the mark. The present 4th class promises to contain a much larger proportion of advanced Cadets."

" I hold a few *recitations* in some of the more elementary portions of the obligatory course, when I find I cannot otherwise induce the less advanced Cadets to master their work. I find, however, that recitations take up more time than they are worth, and retard the progress of the more advanced Cadets. The system of recitations, though undoubtedly, most excellent at military institutions where there is a large staff of instructors, is in my opinion inapplicable to this College, where each instructor has to attend to an entire class. *Notes* are taken by the Cadets and revised by me, a few marks being allotted to them."

Major Kensington is assisted by Major Fairtlough, who takes the whole of the Artillery instruction in class, except the highest portions which are studied by only a few of the most advanced Cadets. He conducts the drills and assists in all matters relating to practice, requisitions for artillery stores, ammunition, &c. He instructs the 3rd and 4th classes in such obligatory sections of mathematics as are allotted to him each term. He assists in the examinations; and in the revising of note books of the 4th class. Major Kensington is also assisted by an Artillery Drill Sergeant, but all three have other important duties to discharge in connection with the Cadets and College.

Lieutenant-Colonel Oliver, R. A., Professor of Military Topography and Civil Surveying, instructs the Cadets of the three senior classes in the system of Military Topography as taught in the Military colleges; in the principles and practice of Military Reconnaissance; and in Civil Surveying in all its branches, including practical Astronomy and Geodesy. Instruction is part by lectures to classes, and part out door work with the Cadets.

Major Walker, R. E., Professor of Fortification, Geometrical Drawing and descriptive Geometry states: Duty during study consists in giving lectures, varying from 1 to 2 hours in length, and in personal instruction to individual Cadets, in the methods of working out examples, drawing, plates, &c. Cadets are also given "Projects" to work out, such as the defence of a position for which the necessary observations are made actually on the ground, the requirements of the defence. This entails travelling distances up to six miles from the College, which has to be done as



a rule in the afternoon, during so-called leisure hours. There are also "Projects" done in study, certain data being required to design an original work therefrom, as for instance a lithogram plan of a house or village may be given, on which the Cadet shows the works required to place it in a state of defence; or the span of an opening, and the materials available being given, he may be asked to design a military bridge, &c., &c. The time allotted to Engineer drill is occupied in the 2nd class entirely in constructing works on the ground, either full size or in model, such as field works and siege works of all kinds. In the 1st class, part of the time is necessarily taken for lectures, the remainder in construction of military bridges, signalling, electrical testing, &c. Major Walker is assisted in this important work by Captain Sankey, R.E.

Major Douglas Jones, R.A., Professor of Military History, Administration and Law. "During the hours of attendance at the College, I lecture to the class for over half the attendance, giving the remaining time for reading up and answering questions which I encourage to be put. The 3rd class is instructed in Military Administration and Law. The 2nd in Tactics. The 1st in Tactics and Strategy. The 4th class are not sufficiently advanced to comprehend the Military sciences, some knowledge of drill, and some military training being first requisite. Instruction is given by lectures, either original or from text books combined with frequent explanations and examples illustrative of the subject. The text books compiled by me have for their object to gain the full attention of the Cadets to my lectures, which I should fail in doing had they to be busily engaged in taking copious notes, and to enable me to proceed more rapidly."

Geo. D. Ferguson, M. A., Professor of German. Nature of instruction Otto's grammar as a text book, translations from German into English and English into German. Explanations in the form of lectures on the grammatical connexion of the language, its affinities with other languages, on the character of the language as largely uninflected, and on any difficulties which may require explanation, and German conversation.

Forshaw Day, Professor of Freehand Drawing and Painting, embracing linear, perspective and architectural details, ornament and applied design, drawing and shading from models, sketching from nature, painting in monochrome and colour. The general principle embracing perspective, composition, light and shade, colour, &c., are taught collectively, with the use of skeleton and solid models, prepared diagrams and the black board. In the practical application of the principles (technique) the Professor works before each Cadet at every attendance, from examples, models or nature, according to class and grade. The work in hand is carefully supervised. Each cadet is furnished with the best text books and a blank book in which to take notes. He suggests an extra attendance of 3 hours be given to the 1st class. Owing to the advanced nature of the work of that class, and the time and care required in finishing work to the standard of the highest grades, he considers this very necessary.

A. Duval, M. D., Professor of French, considers, notwithstanding the best will possible, pupils can make but slow progress in a subject unless they like it. He therefore tries to be practical, and to render his subject as attractive and easy as possible. Pupils learn the rules of grammar by themselves, and he devotes the greater part of his time to pronunciation, application of the rules, idioms, &c. He gives sentences to be translated *viva voce*, and written on the board. Also dictation, and points out the application of the rules of grammar. He bears in mind the capacity of assimilation of the brain is limited, so he takes care not to overstock their intelligence with rules and exceptions, and exceptions to exceptions. Very few rules, very often repeated, so that they will never be forgotten. He insists specially on pronunciation, and trains the ear and mouth in such a way as to enable Cadets to continue to learn and speak the language after leaving the college. He does not find all in the different classes equally clever in learning the language, and considers a greater advance would be made by selecting Cadets according to their capacity in the language instead of by classes as at present arranged.

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R. Carr Harris, Professor of Civil Engineering and Architecture. Mode of instruction: *Description of Nature*. Objects and constructions Operations of public works. Explanations of the principles, mathematical and otherwise, which are involved in Civil Engineering. *Practical Illustrations* by drawings and models, so far as obtainable, of the facts to be seen, of public works, bridges, culverts, excavations, rails, roads &c., &c. Practical problems are worked in all departments of Civil Engineering, full notes are taken in a bound book of all instructions and worked examples for future reference. Also projects for a public work, say a railway or canal are surveyed in the field and plans, profiles, cross-sections, and estimates made for it. He states that a majority of the Cadets who have already graduated are now engaged in following Civil Engineering, and that the value of the course in Civil Engineering cannot be over estimated; also, that it will facilitate instruction if a proper set of models and apparatus can be provided for his branch of instruction.

A. Bayne, Professor in Chemistry, Physics, Geology and Mineralogy. Lectures are delivered daily, accompanied with experiments and illustrated by specimens. Notes are taken by Cadets, and certain portions of prescribed text books read. Daily examination upon the subjects of the course are held. He thinks in order that greater facilities may be given for instruction in the important subjects studied in his branch, it will prove advantageous to appoint one of the qualified graduates as an assistant.

Majors Kenzington and Walker consider their extra duties as captains of companies to be onerous, and think the organization of the Cadets into two companies instead of four, as now arranged, would prove advantageous to the College from many points of view.

## APPENDIX E.

### DIET SUPPLIED BY MESS MAN.

The Commandant directs the days of the week or of meals on which certain articles are to be supplied. The messman's contract is liable to be cancelled if he supplies by sale or gift any unauthorized article, or any articles at unauthorized prices to Cadets, for disrespect towards officers of the college, or for drunkenness. The messman provides all fuel for quarters and kitchen. He is supplied with light for kitchen only (6 lamps.) He provides his own cook and all necessary kitchen assistants and all articles of food of best market quality, the Commandant being judge as to quantity and quality.

**BREAKFAST.**—Tea or coffee; sugar (brown); milk, not exceeding  $\frac{1}{2}$ -pint each Cadet; hot steak, or chop, or bacon and two eggs each; fish, lake and occasionally sea, not exceeding 1 lb. each Cadet; potatoes baked, boiled, or mashed; bread, white or brown; butter, daily; oat-meal porridge, and milk not to exceed  $\frac{1}{2}$ -pint each Cadet, with brown sugar, or syrup, as may be preferred by individual Cadets, *Substituted* for hot meat, &c., if directed by commandant, but not more often than twice a week.

**LUNCHEON.**—Bread, 4 oz.; butter,  $1\frac{1}{2}$ -oz.; cheese, 2 oz. each Cadet.

**DINNER.**—Soup, three times a week; fish (lake and occasionally sea, not exceeding 1 lb. each Cadet) not more than once a week; meat pies, or stewed meat, or curry and rice, alternate weeks, not more often than once a week; boiled mutton (with capers) once a week; corned beef with plain pickles, or poultry, alternate weeks, once a week; roast-beef, twice a week; apple, or preserve, or fruit-tart, alternately, three times a week; milk pudding, once a week; vegetables assorted in season; lettuces, or radishes, or celery or beets in season, on Sunday; butter or cheese on days when no pudding or tart; sugar brown for tarts and pudding only.

**SUPPER.**—Tea or coffee; sugar (brown); cold meat, generally and when possible, different from that issued at dinner; white or brown bread; butter; cheese or syrup, as may be preferred by individual Cadets; plain pickles, *i. e.* cabbage, or cucumber, or onion, not exceeding one sauce each Cadet; mustard, vinegar, pepper and salt at every meal.

**APPENDIX F.**

**ROYAL MILITARY COLLEGE TIME TABLE.**

SUMMER, 15th April to 15th October.—WINTER, 16th October to 14th April.

	Monday. Tuesday. Thursday. Friday.		Wednesday. Saturday.		Sunday.	
	Summer.	Winter.	Summer.	Winter.	Summer.	Winter.
Reveille .....	6 A. M.	6.30	6 A. M.	6.30	6.30 A. M.	7 A. M.
1st Defaulters' Parade .....	6.15 to 7	6.45 to 7.15	6.15 to 7	6.45 to 7.15	6.45 (Roll call only.)	7.15
Breakfast Parade .....	7.15	7.15	7.15	7.15	8.25	8.25
Prayers .....	7.20	7.20	7.20	7.20	8.30	8.30
Breakfast .....	7.30	7.30	7.30	7.30	8.30	8.30
1st Drill Parade .....	8.30 to 9.30	1 to 2	8.30 to 9.30	1 to 2	8.30	8.30
Class Parade .....	9.40	8.25	9.50	8.25	8.30	8.30
1st Study .....	9.45 to 11.45(a)	8.30 to 10	9.45 to 11.45(a)	8.30 to 10.30	10.20	10.20
Church Parade .....	11.35	10.20	11.35	10.20	10.20	10.20
Orderly Room .....	10.30	10.30	11.45 (c)	10.30	10.30	10.30
Luncheon .....	11.45 (c)	10.40	11.55	10.40	10.40	10.40
Class Parade (In Class Corridor) .....	12 to 2 P. M.	10.45 to 12.45(b)	12 to 2 P. M.	10.45 to 12.45	10.45	10.45
2nd Study .....	2.10	2.10	2.10	2.10	1.25 P. M.	1.25
Dinner Parade .....	2.15	2.15	2.15	2.15	1.30	1.30
Dinner .....	3.15 to 4	3.15 to 4	Nil.	Nil.	1.30	1.30
2nd Drill Parade .....	4.30 to 5	4.15 to 5	4.30	3.15 to 5	{ 3 P. M } { 5 P. M. }	Roll call only.)
2nd Defaulters' Parade .....	5.55	5.55	Nil.	Nil.	5.55	5.55
Class Parade .....	6 to 8	6 to 8	Nil.	Nil.	6	6
3rd Study .....	8.10	8.10	6.25	6.25	6	6
Supper Parade .....	8.15	8.15	6.30	6.30	8.30 (Roll call only.)	8.30
Supper .....	8.15	8.15	8.30 (Roll call only.)	8.30	10	10
3rd Defaulters' Parade .....	10	10	10	10	10	10
Tattoo .....	10.30	10.30	19.30	10.30	10.30	10.30
Lights out .....	10.30	10.30	19.30	10.30	10.30	10.30

**NOTE—(a)** During summer hours for classes without 1st Drill, the 1st study commences at 8.30 a.m.  
**(b)** During winter hours for classes without 1st Drill, 2nd study continues at 2 p.m.  
**(c)** During summer hours for classes whose 1st Drill is at 10.45, Luncheon is at 10.30.  
 During winter hours for classes whose 2nd study commences at 12, Luncheon is at 11.45.

## APPENDIX G.

## MILITARY INSTITUTIONS IN GREAT BRITAIN AND UNITED STATES OF AMERICA.

The Royal Military Academy at Woolwich is maintained for the purpose of affording a preliminary education to candidates for the Royal Artillery and Royal Engineers. The Royal Military College at Sandhurst, for affording a special military education to successful candidates for commissions in the cavalry and infantry. The establishments are about 200 and 300, and the cost of maintenance for 1881-82, about \$160,000 and \$200,000 respectively, in addition to the pay of the detachments of military employed, not charged against the institutions. The contributions required from Cadets who are the sons of army officers, is from \$100 to \$400 per annum, according to rank, sons of private gentlemen \$625 each per annum. Of those at Sandhurst in 1880, 124 were sons of officers. At Woolwich in 1879, they numbered 81. Each Cadet is allowed 75 cents a day by Government as pay. It is issued to cover expenses for uniform clothing, messing, washing, and other contingencies. If those expenses amount to more he must make good the difference. He also provides under clothing, books, instruments, &c. The actual cost of messing at Woolwich is about 64 cents, and at Sandhurst 78 cents per diem. This charge is only for the days present, whereas the pay of 75 cents a day is for the whole year; it therefore amounts to about a dollar a day after excluding vacations. Most of the Cadets have separate rooms, but if the supply is not adequate and two Cadets occupy one room, the beds are separated by a partition. The aggregate of contributions received in 1880 from Cadets at Woolwich, was \$ 137,500; Sandhurst, \$105,000. About 20 Queen's Cadets are educated at public expense. The length of the course at Woolwich, where some subjects, not military, are also taught, is two and a-half years. At Sandhurst, where the obligatory studies are purely technical, the length of the course is only one year. Candidates must possess specific educational attainments of a high grade in order to pass the competitive examination before admission. A fee of £1 is exacted from each person examined. The Staff College at Sandhurst is specially for instruction in staff duties. The establishment of students consists of 40 officers who have served in the army five years; annual cost, \$43,800. The officers make no contribution for college purposes, except for library about \$15. They pay for their maintenance from their army pay, or from private funds.

The Military Academy at West Point, U.S., is maintained for the education and instruction of candidates for commissions in the different branches of the United States army. Establishment, 250 Cadets; cost of maintenance in 1878, for the Academy proper, including pay of Cadets, but exclusive of pay of army officers employed, \$250,126; for officers and troops of the army on duty and stationed at the Academy, \$187,814; total, \$437,940. The Cadets pay no contribution to the Academy funds, but each receives \$540 per annum from Government, out of which he pays "the cost of living, clothing, text-books, and other obligatory, or permissive expenditures." The length of the course of instruction, which is of a high class, is four years. A Mess Hall is provided. It is in size 96 by 46 feet, and sufficient for all present. The sleeping rooms are 14 by 22 feet. Two Cadets are lodged in each. The beds are curtained off from the room, and separated from each other by a partition. There are bath rooms to which Cadets have access. The Academy has both a Civil and a Military Staff of Professors and Instructors. The educational test for candidates for Cadetship in 1878, consisted of 25 questions in English Grammar, time 2 hours; 10 in arithmetic (fractions), time, 3 hours; 30 in geography, time, 2 hours; 17 in history relating to United States, time, 2 hours. Cadets are appointed on recommendation of Members of Congress. Owing to low standard of educational test before admission, many fail to pass the academic examinations, and retire. Less than half graduate—42 per cent. of the 2,163 officers in the army in 1878 were graduates. The Academy does not supply enough graduates to fill annual vacancies in the list of army officers.

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**NORMAL SCHOOLS.**

At the Normal Schools established at Toronto and Ottawa, Ontario, Canada, for the education of teachers. Students are required to supply their own text books. They are lodged and subsisted at their own expense at boarding houses, approved by the authorities. They contribute nothing towards reduction of expenses of the schools, everything is provided by the Provincial Government.

**NOTE.**—No comparison can be properly made as to the relative cost of maintaining educational institutions other than those on a military basis, as the provision for instruction in such institutions is more for the benefit of the public than for individuals. The greater cost for plant, appliances, outfit and maintenance is, therefore, special to the subjects, for instruction in which Military Colleges are created. Moreover, each country adapts its system of military instruction to the condition and requirements of its population. For instance, in Great Britain, where competition for superior civil employment is keen, and where foreign service in the army is popular with a portion of the population, enough candidates are willing to contribute the major portion of the cost of their preparatory education for a commission. Therefore, Cadetships, although apparently open to all, are confined to the class which can pay. In both the United States and Canada the case is somewhat different, inasmuch as military employment is limited and principally local, and there is a wider field for civil occupation, therefore, normal, military, and other public technical schools for persons desiring to qualify for particular work, and to become instructors of others in the interests of the public, are necessarily maintained at a greater cost to the public.

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 APPENDIX No. II.
 

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 ROYAL MILITARY COLLEGE OF CANADA.
 

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From Commandant Royal Military College, to Major General R. Luard, President  
Royal Military College, and commanding Militia of Canada.

KINGSTON, 6th December, 1881.

*Period of Yearly Report.*

SIR,—(1) The report I now have the honor to submit embraces the period from January to November, 1881, but as the system of annual examinations and annual terms has now been completed, I consider that in future the Annual Report should refer to the full term, viz:—September of a preceding to 30th June of the then current year, instead of to two portions of two separate terms, as must be the case if the period covered by the report is from January to some varying period of the same year.

*Cadets on College Roll.*

(2) The total number of Cadets on the College roll in January, 1881, was 83, divided as follows, viz:—

1st Class .....	13
2nd Class.....	21
3rd Class .....	33
4th Class .....	16

*Graduates, 1881.*

(3) The Cadets named in the following return having successfully passed all obligatory examinations, graduated on 25th June, 1881, and received the certificate and further distinctions specified against their names:—

RETURN of Gentlemen Cadets who have

Names in Alphabetical Order, and Rank.	Position in separate Subjects of Instruction, as determined by aggregate number of marks from date of joining to date of graduating from Royal Military College.														General Position in Batch on Gradu- ating.			
	Mathematics and Mechanics.	Military Engineering.	Theory and Construction of Artillery.	Mili- tary His- tory.		Military Topography and Civil Surveying.	Geometrical Drawing and Des- criptive Geometry.	French.	German.	Chemistry.	Physics.	Geology.	Freehand Drawing and Paint- ing.	Civil Engineering.		Drills and Exercises.	Conduct.	N.-C. Officers' Discipline.
				Strategy and Tactics.	Military Administra- tion and Law.													
Campbell, H. M., Bn. Ser.-Maj..	2	2	2	3	11	2	2	4	1	4	2	...	1	5	1	1	1	2
Cartwright, R., Sergeant.....	9	12	12	13	12	15	6	12	8	11	10	...	12	13	12	13	10	13
Coryell, J. A., Co. Sergt.-Maj...	3	4	3	2	9	3	3	10	2	3	3	1	5	2	14	7	7	3
Daniel, A. W., Co. Sergt.-Maj...	10	3	10	10	8	5	4	8	...	5	11	...	3	3	2	5	2	5
Drury, E. H., Sergeant.....	15	6	15	15	13	6	14	5	...	9	15	...	15	14	11	2	11	15
Dunscumb, W. G. B., Sergeant..	12	7	4	1	14	4	5	7	3	2	5	2	7	4	13	10	12	4
Ford, E., Lance-Corporal.....	5	13	8	8	4	12	15	13	...	7	7	...	8	6	7	15	15	10
Greig, W. R., Corporal.....	13	15	14	11	6	13	12	5	10	14	12	...	11	12	15	12	14	13
Hogan, H. H., Co. Sergt.-Maj....	8	8	5	6	1	9	9	6	...	6	4	...	9	11	4	4	5	7
Hubbell, E. W., Sergeant.....	14	5	11	14	15	11	13	14	9	8	14	...	14	15	6	14	6	14
Mackay, H. B., Co. Sergt.-Maj...	1	1	1	4	2	1	1	1	...	1	1	...	2	1	3	3	3	1
McElhinney, W. J., Sergeant....	4	9	9	5	3	7	10	3	7	13	8	...	6	7	9	6	13	6
Sears, J. W., Sergeant.....	11	11	6	7	7	10	11	11	6	12	9	...	4	10	5	8	8	9
Shaw, G. W., do.....	7	14	13	9	10	4	7	9	5	10	6	...	13	9	10	11	4	11
Yates, B. W., do.....	6	10	7	12	5	8	8	2	4	14	13	...	10	8	8	9	8	8



Graduated during the Year 1881.

Total Number of Marks Obtained from Date of Joining to Date of Leaving R.M. College.	Distinction Obtained.			Remarks.
	Certificate.	Honours.	Special Mention.	
39,544	1st Class.	Mathematics, Geometrical Drawing and Descriptive Geometry, French, N.-C. Officers' Discipline, Drills and Exercises.	Fortification, Artillery, German, Physics, Freehand Drawing and Civil Engineering.	R. Art.
22,063	1st do	.....	N.-C. Officers' Discipline.....	
36,145	1st do	Civil Engineering and N.C. Officers' Discipline.	Mathematics, Fortification, Geometrical Drawing and Descriptive Geometry, and Physics.....	
29,585	1st do	Drills and Exercises and N.-C. Officers' Discipline.	Fortification, Geometrical Drawing and Descriptive Geometry, and Civil Engineering.	
16,630	2nd do	.....	.....	
30,660	1st do	.....	French, Civil Engineering.....	
26,213	1st do	.....	Drills and Exercises.....	
21,775	1st do	French.....	.....	
27,934	1st do	N.-C. Officers' Discipline.....	Military History, French, Drills and Exercises.	Infantry.
17,056	2nd do	do do.....	Drills and Exercises.....	
40,937	1st do	Mathematics, Artillery, Geometrical Drawing and Descriptive Geometry, French, Civil Engineering, Drills and Exercises and N.-C. Officers' Discipline.	Fortification, Military History, Military Topography and Civil Surveying, Chemistry and Physics.	R. Eng.
28,789	1st do	French.....	.....	
26,261	1st do	N.-C Officers' Discipline.....	Drills and Exercises.....	Infantry.
25,420	1st do	do do.....	.....	
27,425	1st do	French, N.-C. Officers' Discipline.	Drills and Exercises.....	

*Commissions in Her Majesty's Regular Army.*

(4) The four commissions in Her Majesty's service available annually to Cadets of the Royal Military College of Canada were accepted as follows:—

Royal Engineers—Company Sergeant-Major H. Mackay.

Royal Artillery—Battalion Sergeant-Major H. Campbell.

Infantry—Company Sergeant-Major H. Hogan.

Infantry—Sergeant—J. Sears.

These gentlemen are all thoroughly well qualified to uphold in their future life the high credit of the College, and the reputation of the corps they have had the honor of being appointed to.

The undernamed gentlemen might have obtained commissions in the Infantry if they had desired to do so:—

Company Sergeant-Major J. Coryell.

Sergeant—W. Dunscombe.

Company Sergeant-Major A. Daniel.

Corporal—W. McElhinney.

Sergeant—B. Yates.

*Distinctions—Sword for Conduct and Discipline.*

(5) The sword presented annually for conduct and discipline was awarded to Battalion Sergeant-Major Campbell. Mr. Campbell held the position of Senior Cadet non-commissioned officer, an office of very considerable responsibility and difficulty.

Sergeant-Major Campbell most thoroughly merited the distinction he has gained. His sense of discipline, and the courage to perform it, is of a high order, and he possesses marked military qualities.

*Medals for General Proficiency.*

(6.) The gold, silver and bronze medals generously presented annually by His Excellency the Governor-General, the Marquis of Lorne, to be awarded to the Cadets respectively, 1st, 2nd and 3rd in general proficiency, have been won as follows:—

Gold Medal—Company Sergeant-Major H. Mackay.

Silver Medal—Battalion Sergeant-Major H. Campbell.

Bronze Medal—Company Sergeant-Major J. Coryell.

*Prizes.*

(7) The undernamed Cadets have been awarded prizes for the subjects specified :—

Rank and Names.		Class.	Subject of Award.
B. S. Major..	Campbell, H. M.....	1st.	Drills and Exercises.
do ...	do .....	do	German.
do ...	do .....	do	Freehand Drawing and Painting.
Co. S. Major	MacKay, H. B.....	do	1st in Class (Class Prize).
do ...	do .....	do	Mathematics and Mechanics.
do ...	do .....	do	Fortification and Military Engineering.
do ...	do .....	do	Descriptive Geometry.
do ...	do .....	do	Artillery (Theory of).
do ...	do .....	do	Military Topography and Civil Surveying.
do ...	do .....	do	Military History... { Strategy and Tactics. Military Administration. Military Law.
do ...	do .....	do	French.
do ...	do .....	do	Physics.
do ...	do .....	do	Chemistry.
do ...	do .....	do	Civil Engineering.
do ...	Coryell, J. A.....	do	Geology.
L. Corporal.	Robinson, W.....	2nd.	Class Prize.
Genl. Cadet	Stewart, W.....	3rd.	do
do ..	Von Iffland, W.....	4th.	do

*Instructional Advantages received by Graduates, 1881.*

(8) The graduates of June, 1881, enjoyed greater facilities of instruction than any of their predecessors, and most of them have taken full advantage of the opportunities afforded them.

*Facilities for instruction in Physics and Geology.*

(9) The receipt during the year of a valuable and carefully selected supply of physical apparatus has placed the instruction in that important branch of education on a satisfactory footing. Instruction in geology and mineralogy is still greatly cramped from want of specimens, &c.

*Practical Electric Instruction.*

(10) Practical electric testing has for the first time entered into the course of military engineering for land and submarine mining, &c., and other purposes.

*Arrangement consequent on change from Semi-annual to Annual Terms.*

(11) Consequent on the transition from semi-annual to annual terms (completed in June, 1881), a considerable number of Cadets of the 2nd and 3rd classes were called on, to perform and succeeded in getting through a good deal of work in somewhat less time than has hitherto been, or again will be, allotted to the same course.

The arrangements were such that no Cadet could suffer, although he might gain, by the change, alternative courses being offered to those affected.

*Result of Examination.*

(12) The general result of the examination and term work to June, 1881, has been very satisfactory.

The several examiners report as follows:—

*Surveying and Military Topography.*

1st Class.—Four very good, rest not up to average. Messrs. Campbell, Mackay and Coryell especially distinguished themselves in Geodesy and practical Astronomy.

2nd Class.—Extremely good, especially Messrs. Robinson, Duff, Hubbell, Latimer and Skinner. Messrs. Hodgins, Duffus, Wetmore and Robinson are good topographical draughtsmen.

3rd Class.—Generally good, especially Messrs. Casgrain, Chalmers, Lambe, Leonard, Nanton, Rosenburg, Stewart, Van Straubenzee, Twining, Weller and Woodman.

*Military History.*

1st Class.—Messrs. MacKay and Hogan, very good; rest satisfactory.

2nd Class.—Very satisfactory. Mr. D. Campbell obtained full marks.

*Physics, Chemistry and Geology.*

1st Class.—Good average. Messrs. MacKay, Coryell, Daniel, Campbell, Dunscombe, high average.

2nd Class.—More than usually high average. Messrs. Duffus, Taylor, Robinson, Latimer and Skinner especially distinguished themselves.

*Freehand Drawing.*

1st Class.—Very good, especially Messrs. Campbell, Mackay and Sears.

2nd and 3rd Classes.—Very satisfactory.

4th Class.—Satisfactory.

*French.*

1st, 2nd, 3rd and 4th Classes thoroughly satisfactory, especially 4th Class, which has made great progress.

*German.*

1st Class.—Eminently satisfactory, especially Battalion Sergeant-Major Campbell.

2nd Class.—Satisfactory, especially Corporal Z. Wood.

3rd and 4th Classes.—Satisfactory.

*Fortification and Military Engineering.*

1st Class.—Hardly so well as expected. Messrs. Mackay, Campbell, Coryell and Daniel obtained special mention.

2nd Class.—Very fair. Messrs. Duffus, Latimer, Robinson and Skinner did well.

3rd Class.—Very satisfactory, especially Messrs. Leonard, Weller, Stewart, Lang and Twining.

4th Class.—Fairly well, especially Messrs. Von Iffland, Carey, Van Buskirk and Hearn.

*Geometrical Drawing and Descriptive Geometry.*

2nd Class.—Very satisfactory, especially Messrs. Robinson, Latimer, Duffus and Skinner.

3rd Class.—Very satisfactory, especially Messrs. Rosenburg, Lang, Leonard and Stewart.

4th Class.—Fairly well.

*Mathematics and Mechanics.*

1st, 2nd and 3rd Classes.—Fairly satisfactory.

4th Class.—Unsatisfactory.

Of the 1st Class Messrs. Mackay and Campbell possess high mathematical attainments, and the same may be said of Mr. Robinson in the 2nd, and Messrs. Lang and Stewart in the 3rd class.

*Theory of Artillery.*

2nd Class.—Good, especially Messrs. Robinson, Latimer and Skinner.

3rd Class.—Good, especially Messrs. Lang and Weller.

*Civil Engineering.*

1st Class.—Speaking as a Civil Engineer of long practical experience in Canada, I can report that the whole of this class are desirable men, as being alert, intelligent and industrious.

The following are especially conspicuous for aptitude and merit :—

Messrs. Mackay, Coryell, Dunscombe, Daniel, Shaw, Yates and Ford.

*Candidates for Admission—1881.*

(13) Twenty-six candidates presented themselves for examination, for the term commencing 1881-82, of whom only thirteen passed.

The proportion of failures was unusually large. Those who were successful give promise so far of being a most satisfactory class in every respect.

The following list gives names and other information relative to the successful candidates :—

## LIST of successful candidates for Cadetship, during the year 1881.

NAMES. (Alphabetical Order.)	WHERE EDUCATED.	Marks obtained at Examination for Entrance to R. M. College.
Almon, C. F.....	Haileybury College, England.....	4,727
Duffus, E. J.....	Murcheston Castle, Edinburgh, Scotland.....	4,967
Grant, D. A.....	.....	2,430
Hodgins, C. R.....	Upper Canada College, Toronto, Ont.....	2,218
Laurie, J. H.....	Galt Collegiate School, Ont.....	1,946
Lawson, E. C.....	High School and Grammar School, Halifax, N.S.....	2,888
McDonald, A. C.....	Pictou Academy, Nova Scotia.....	5,068
Moren, J. A.....	High School, Halifax, N.S.....	5,064
Primrose, P. C. H.....	Pictou Academy, Nova Scotia.....	3,661
Ridout, D. H.....	Christ's Hospital, London, Eng.....	5,230
Skinner, T. C.....	High School, Woodstock, Ont.....	3,126
Tilley, W. F.....	do Napanee, Ont.....	5,592
Von Hugel, N. G.....	Trinity College School, Port Hope.....	6,338

(14) The undernamed Cadets became entitled to wear special honorary badges (stars) in consideration of having been either first in their respective classes, or having been first in any three or more subjects in examination, June, 1881:—

2nd Class.	{	Sergeant Robinson—Two stars.	{	1st in Class. 1st Mathematics and Mechanics. 1st Military Engineering. 1st Theory and Construction of Artillery. 1st Geometrical Drawing and Descriptive Geometry.
		Company Sergeant-Major Skinner—One star.	{	1st Military Administration and Law. 1st Military Topography and Surveying. 1st French.
3rd Class.	{	Corporal Leonard—One star.	{	1st Military Engineering. 1st Military Topography and Surveying. 1st Geometrical Drawing and Descriptive Geometry. 1st Freehand Drawing and Painting.
		Corporal Stewart—One star.	{	1st in Class. 1st Mathematics and Mechanics.
4th Class.	{	Cadet Van Iffland—One star.	{	1st in Class. 1st Military Engineering. 1st Geometrical Drawing and Descriptive Geometry.

#### *Instruction in Riding.*

(15) The establishment of horses for Royal School of Gunnery having been increased, the Cadets have this year, for the first time, undergone a regular course of instruction in equitation. This instruction has been carried out by the staff of the Royal School of Gunnery, in a most painstaking and efficient manner, and with a most satisfactory result.

The undernamed Cadets became entitled to wear badges of crossed spurs for superior horsemanship:—

Battalion Sergeant-Major Campbell.  
Company Sergeant-Major Mackay.  
Company Sergeant-Major Hogan.  
Company Sergeant-Major Daniel.  
Sergeant Sears.  
Lance-Corporal Ford.

#### *Annual Artillery Practice.*

(16) The annual artillery practice of the Cadets has been excellent.

The shooting was remarkably good, but the nominal score has been lowered by defective time fuzes, and by a system of marking by which good *service* shells count for little.

The best scores in order of merit were:—

Gentleman Cadet Strange.  
“ “ Twining.

Lance Corporal Kirby.  
Gentleman Cadet Chalmers.  
Sergeant Anderson.

These Cadets became entitled to wear badges of crossed guns.

*Annual Rifle Practice.*

(17) The rifle practice for the year has not been good. The best shots in order of merit are:—

Company Sergeant-Major Kirkpatrick.  
Sergeant Lang.  
Cadet Joly.  
Lance-Corporal Weller.  
Company Sergeant-Major Skinner.

These Cadets became entitled to wear badges of crossed rifles.

*Small Arms Competition.*

(18) For the first time competition contests in small arms have been introduced. The Cadets most expert in these practices, viz., sword, bayonet, foils, &c., &c., who became entitled to wear badges of crossed swords, are:—

Battalion Sergeant-Major Taylor.  
Company Sergeant-Major Skinner.  
Sergeant Hodgins.  
Sergeant Hubbell.  
Corporal Leonard.  
Lance-Corporal Weller.  
Cadet Bremner.  
Cadet Carruthers.  
Cadet Neyland.

*Cadet Members of Artillery Competition Team, Shoeburyness, 1880.*

(19) The Cadet of the Royal Military College made the highest score in the Dominion for the year 1880, for target practice, with 9-pr. R.M.L. field gun, and in competition with the Garrison Artillery of the Dominion they took the prize for shifting of heavy ordnance.

In consequence two of the Cadets, viz.: Company Sergeant-Majors Kirkpatrick and Hodgins, were selected to proceed to England with the representative team for 1881 of the Dominion Artillery Association, to compete at Shoeburyness, England, with the Artillery volunteers of Great Britain.

The reception these Cadets met with in all quarters in England, both by military and civil, was most gratifying.

Both gentlemen were presented by the Marquis of Londonderry, on behalf of the officers of the Volunteer Artillery of Great Britain, with presentation cups, as a memento of the first visit of Gentlemen Cadets of Canada to England.

Such exhibition of generous and kindly feeling is gratifying, not only as showing the estimation in which the recipients personally are held, but also of the appreciation of the institution to which these gentlemen belong.

*Competition for shifting heavy ordnance, 1881.*

(20) In the competition for 1881 for shifting heavy ordnance with the Garrison Artillery of the Dominion, the Gentlemen Cadets of the Royal Military College have again proved victors; the shift having been made in an extraordinarily rapid and smart manner.

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*Conduct.*

(21) Incidents, of themselves reprehensible, have occurred since my last report. I do not attribute these to any *falling off* of feeling of discipline. On the contrary, I consider that the perception of duty, and the performance of it by the Cadet non-commissioned officers generally, is clearly and steadily increasing, and a realization that true discipline consists in its spirit even more than in its letter, is gradually permeating the college as a whole.

In the early years of a military school, without tradition, and with little outside support in this particular point, it is the spirit of discipline which it is all important and also difficult to create. This spirit of discipline has to be gradually learned; it can hardly be forced at once, where the realization of it has not hitherto existed.

As time goes on, discipline must necessarily become more stringent; but by being almost imperceptibly part of the surroundings and life of the college, it should become natural and instinctive, and in no way irksome to the individual Cadets.

I consider the present Cadet non-commissioned officers, with a few exceptions, as superior to the average of their predecessors.

*Sanitary.*

(22) The health of the Cadets has on the whole been good. Early steps, should however, be taken to prevent the accumulation of foul drainage, which now exists in close vicinity to the north building of the college. At present this is both offensive and dangerous to health.

*Requirements.*

(23) The requirements of the college as regards increased building accommodation remain as specified in my Annual Reports of 1879 and 1880.

*Further utility of College.*

(24) The views relative to the employment of graduates, and also to the more intimate connection of the Royal Military College with the militia generally, by instruction of officers and other matters advanced in my annual reports for 1879 and for 1880, remain for 1881 the same in principle, but become more evidently advisable as time goes on.

*Preparation of Courses by Staff.*

(25) The members of the Instructional Staff have each either completed or have in press explanatory Text books for their several courses, specially adapted to the requirements of the College.

E. O. HEWETT, Lieut.-Colonel,  
Commandant, Royal Military College.



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 APPENDIX No. 12.
 

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 REPORT OF LIEUT.-COLONEL STRANGE, INSPECTOR OF ARTILLERY,  
 ON THE 64-32 PR. GUNS, AND 7-INCH B.L.R. GUNS.

KINGSTON, ONT., January, 1882.

SIR,—I have the honor to report that during my absence in England no work had been performed by Messrs. Gilbert & Sons, Canada Engine Works, Montreal, on the conversion of the ten 64-32 pr. guns, nor on the two 7-inch B.L.R. guns, for which they have a contract with the Dominion Government. I learnt that they had transferred the construction of the two 7-inch B.L.R. guns to Sir William Palliser. Under existing circumstances I think the arrangement the best that could be made. I concur in the substitution of steel for cast-iron in the jackets of these guns, which is in accordance with the improvements in steel, rendering it cheaper and at the same time more reliable.

The cost of the proposed substitution of steel for cast iron was not, however, to exceed the amount of the original contract.

On the 11th instant I again visited the works of Messrs. Gilbert & Sons and found they had recommenced work on the barrels for the ten 32-pr. guns to be converted. I found that the coils for eight gun-barrels had been welded together, excepting the breach coils, which were incomplete. As far as could be judged by eye inspection, the welds seemed satisfactory. I have no doubt, judging from the remarkably satisfactory results of the abnormal test of the first gun made by the Messrs. Gilbert, that they would have no difficulty in converting guns for the Dominion Government, if the order given was sufficiently large to yield a profit making it worth their while to lay aside other work.

I recommend, therefore, that the Messrs. Gilbert be given a further period within which to complete their contract, and that a further sum be put on the estimates for the coming year for the conversion of twenty 32-pr. guns. The contract not to commence until the guns at present contracted for have been delivered, proved and passed as satisfactory. I also recommend an extension of the period for the manufacture of the two 7-inch B.L.R. guns, in view of the changes in the original intention necessitated by the improvements in modern artillery, even since the date of the original contract, two years ago.

If the contract with the Messrs. Gilbert is annulled, I think it will be a blow to the home manufacture of Ordnance in Canada, from which it would not be likely to recover for many years. No other firm, who really knew the amount of money to be expended in necessary machinery, and the small margin of profit allowed by the Government contract, would undertake the work subject to the necessary proofs.

I have honor to be, Sir,  
 Your obedient servant,

T. B. STRANGE, Lieut.-Colonel.  
*Inspector of Artillery.*

The Adjutant-General,  
 Headquarters, Ottawa.

## APPENDIX No. 13.

## REPORT OF THE DIRECTOR OF STORES.

DEPARTMENT OF MILITIA AND DEFENCE, STORE BRANCH,  
OTTAWA, 31st December, 1881.

SIR,—I have the honor to submit, for your information, the following report on the militia stores and properties in my charge.

## CLOTHING.

The clothing issued this year to the militia force has been from supplies purchased from contractors in England, with the exception of great coats for infantry, which have been manufactured in the country.

The aggregate issues to the several arms of the service for the year are shown by the following tabular statement:—

## ISSUES.

Tunics, Cloth.					Tunics, Serge.				Trousers, Cloth, Pairs.		Trousers, Serge, Pairs.			Forage Caps.				Great Coats.		
Cavalry.	Artillery.	Engineers.	Infantry.	Rifles.	Cavalry.	Artillery.	Infantry.	Rifles.	Cavalry.	Artillery.	Artillery.	Infantry.	Rifles.	Cavalry.	Artillery.	Infantry.	Rifles.	Cavalry.	Artillery.	Infantry and Rifles.
233	872	.....	4587	1320	201	316	60	89	192	586	1447	4394	1543	171	1054	3271	272	158	60	4091

In addition to the above, the following clothing, being of an old pattern and not required at present for militia service, was disposed of to the Department of Indian Affairs, for use of the Indians in the North-West, viz.: 1,284 rifle serge jackets, 1,430 naval jackets, 1,204 pairs of trousers, 1,574 shirts and 906 naval caps; the total value of which amounted to \$9,762.78.

## AMMUNITION.

The issue of Snider ammunition to the active militia for practice during the year, amounted to 406,055 rounds of ball, and 378,310 rounds of blank. (See Appendix A.)

There has been sold during the year, 734,740 rounds of Snider ball, 7,150 rounds of Martini-Henry rifle and 700 rounds of Spencer rifle ball ammunition, making a total of 742,590 rounds sold to the various Rifle Associations and members of the active militia for private practice.

Deposit receipts and transfer warrants, to the amount of \$12,151.34, have been received for this and credited to the Receiver General.

The above amount includes the gunpowder and friction tubes issued to the Post Office Department for service of the noon gun at Ottawa, and friction tubes to the value of \$9.60, sold to officers of the militia, also 50,000 rounds of Snider ammunition

supplied to the Department of the Interior in 1880, for service of the North-West Mounted Police Force. (See Appendix B.)

The usual supply of gunpowder, friction tubes, shell, shot and fuzes has been issued for practice and salutes, to the several corps of field and garrison artillery. See Appendix C for details of the issues of gunpowder and friction tubes in each military district during the year.

#### ARMS.

The armourers stationed at Toronto, Kingston, Montreal, Quebec and Halifax, have constant employment under the direction of the District Storekeepers at these stations, in the repair of arms issued to the militia. An additional armourer would appear desirable to be stationed at Ottawa to repair the arms in this district, which require overhauling.

#### BOARDS OF SURVEY.

Boards of Survey were held at the usual period, in all the districts, on the military stores in charge of Storekeepers. Most of the unserviceable stores condemned by these Boards have been sold and disposed of as authorized, except in a few cases, when it was found the quantity offered would hardly have paid expenses of sale by auction.

The amount received from the sale of condemned stores this year was \$1,442.47, which includes the proceeds from sale of 500 pairs of ankle boots, 319 pairs of beef boots, 25 pairs of artillery long boots, and 242 pairs of infantry long boots, in store for several years at Winnipeg, the disposal of which had been recommended by the Board.

No serious loss by fire or otherwise to report.

#### DEPOSIT RECEIPTS AND TRANSFER WARRANTS.

The aggregate amount credited by the Store Branch for stores and ammunition sold, and for rents collected during the year, is shown by the following statement:—

Ammunition.		Clothing.		Arms and Accountre- ments.	Deficien- cies.	Rents.	Miscella- neous.	Total Amount.
Rounds.	Amount.	Officers'.	Men's.					
742,590	\$ cts. 12,151 34	\$ cts. 406 81	\$ cts. 10,394 43	\$ cts. 119 22	\$ cts. 55 18	\$ cts. 5,269 84	\$ cts. 1,569 68	\$ cts. 29,966 50

The above includes the sale of 50,000 rounds of ammunition to the Department of the Interior, amounting to \$899.02; Naval and other clothing sold to the Department of Indian Affairs, value \$9,762.78, credited by transfer warrants and deposit receipts in favor of the Receiver-General.

#### RENTS OF MILITIA PROPERTIES.

The following statement shows the amounts collected for rents of militia properties under leases for current year.

The rental received for the year amounted to \$5,120.84; arrears of previous years, \$149.60; total amount collected, \$5,269.84; arrears still due, \$463.

Number of Tenants.	Locality.	Rents per Annum.		Arrears.	
		\$	cts.	\$	cts.
1	Manitoba.....		2 00		
1	Chatham, Ont.....		1 00		
1	London.....		25 00		
2	Niagara.....		16 00		144 00
5	Toronto.....		362 50		
1	Ottawa.....		2 00		
24	Kingston.....		515 99		15 00
4	Montreal.....		301 00		
1	Laprairie.....		1 00		
2	Isle aux Noix.....		64 00		
27	Quebec and District.....		3,080 60		
32	Point Lévis.....		622 25		304 00
19	New Brunswick.....		205 50		
1	Nova Scotia.....		70 00		
1	Prince Edward Island.....		1 00		
	Total.....		5,269 84		463 00

I have the honor to be,

Sir,

Your most obedient servant,

J. MACPHERSON, Lieut.-Col.

Director of Stores and Keeper of Militia Properties.

To the Honorable

The Minister of Militia and Defence.

Ottawa.

[A.]

## S. A. AMMUNITION issued for Practice during the Year 1881.

Date.	Corps and Station.	Rounds.	
		Ball.	Blank.
1881. <i>Military District No. 1, London.</i>			
June 30.....	Camp London, Ont.....		40,100
July 25.....	7th Battalion, Fusiliers.....	6,020	
Aug. 2.....	No. 1 Company, 22nd Battalion.....	600	
do 2.....	No. 2 do 22nd do.....	669	
do 2.....	No. 3 do 22nd do.....	740	
do 2.....	No. 4 do 22nd do.....	720	
do 2.....	No. 5 do 22nd do.....	800	
do 2.....	No. 6 do 22nd do.....	820	
do 2.....	No. 7 do 22nd do.....	680	
do 2.....	No. 8 do 22nd do.....	800	
do 2.....	No. 1 do 24th do.....	440	
do 2.....	No. 2 do 24th do.....	640	
do 2.....	No. 3 do 24th do.....	820	
do 2.....	No. 4 do 24th do.....	520	
do 2.....	No. 5 do 24th do.....	800	
do 2.....	No. 6 do 24th do.....	540	
do 2.....	No. 1 do 25th do.....	640	
do 2.....	No. 2 do 25th do.....	800	
do 2.....	No. 3 do 25th do.....	700	
do 2.....	No. 4 do 25th do.....	680	
do 2.....	No. 6 do 25th do.....	780	
do 2.....	No. 1 do 27th do.....	760	
do 2.....	No. 2 do 27th do.....	740	
do 2.....	No. 3 do 27th do.....	800	
do 2.....	No. 4 do 27th do.....	720	
do 2.....	No. 5 do 27th do.....	800	
do 2.....	No. 6 do 27th do.....	760	
do 2.....	No. 1 do 32nd do.....	860	
do 2.....	No. 2 do 32nd do.....	860	
do 2.....	No. 3 do 32nd do.....	860	
do 2.....	No. 4 do 32nd do.....	860	
do 2.....	No. 5 do 32nd do.....	860	
do 2.....	No. 6 do 32nd do.....	860	
do 2.....	No. 7 do 32nd do.....	860	
do 2.....	No. 8 do 32nd do.....	860	
do 2.....	No. 1 do 26th do.....	720	
do 2.....	No. 3 do 26th do.....	780	
do 2.....	No. 4 do 26th do.....	860	
do 2.....	No. 8 do 26th do.....	740	
do 2.....	No. 2 Troop, 1st Regiment of Cavalry.....	680	
do 2.....	No. 3 do do do.....	680	
Sept. 5.....	33rd Battalion.....	6,500	6,500
Total.....		41,400	46,600
1880. <i>Military District No. 2, Toronto.</i>			
Dec. 20.....	2nd Battalion, Q.O. Rifles.....	8,400	
May 27.....	10th do Royals.....	5,040	
June 9.....	Camp Niagara.....	60,000	60,000
do 24.....	Governor-General's Body Guard.....	1,680	1,680
do 30.....	Toronto Engineer Company.....	1,400	1,400
Oct. 20.....	Toronto Garrison Battery.....	840	
do 21.....	10th Battalion.....	5,520	
Dec. 23.....	2nd do Q.O. Rifles.....	8,400	2,000
Total.....		91,280	65,080

S.A. Ammunition issued for practice in 1881—*Continued.*

Date.	Corps and Station.	Rounds.	
		Ball.	Blank.
<i>Military District No. 3, Kingston.</i>			
1881.			
July 5.....	Cobourg Garrison Battery.....	840	.....
do 7.....	13th Battalion P. W. O. Rifles.....	5,040	5,040
Sept. 3.....	3rd Regiment of Cavalry.....	2,220	2,220
do 3.....	16th Battalion.....	5,040	5,040
do 3.....	45th do.....	5,040	5,040
do 3.....	46th do.....	5,040	5,040
do 3.....	47th do.....	8,400	8,400
do 22.....	"B" Battery, Kingston.....	4,700	4,700
Oct. 25.....	No. 1 Troop of Cavalry, Cobourg.....	740	.....
do 25.....	No. 3 do Peterboro'.....	740	.....
	Total.....	37,800	35,480
<i>Military District No. 4, Ottawa.</i>			
1881.			
Sept. 10.....	Prescott Troop of Cavalry.....	700	700
do 10.....	41st Battalion, 6 Companies.....	5,040	5,040
do 10.....	42nd do 5 do.....	4,200	4,200
do 10.....	43rd do 5 do.....	4,200	4,200
do 10.....	59th do 7 do.....	5,880	5,880
Oct. 15.....	Governor General's Foot Guards.....	5,040	5,040
do 22.....	41st Battalion.....	210	210
Dec. 5.....	The Princess Louise's Dragoon Guards.....	640	640
	Total.....	25,910	25,910
<i>Military Districts Nos. 5 and 6, Montreal.</i>			
1881.			
Feb. 1.....	For Cadet practice, Military School.....	800	800
June 6.....	65th Battalion.....	6,720	6,720
do 18.....	Camp Laprairie.....	20,000	20,000
do 21.....	do St. Johns.....	43,000	43,000
July 7.....	Aylwin Infantry Company.....	840	840
Aug. 2.....	1st Battalion, P. W. Rifles.....	3,880	5,000
do 6.....	Engineers, Montreal.....	860	860
Sept. 13.....	Montreal Garrison Artillery.....	4,000	5,000
	Total.....	80,100	82,220
<i>Military District No. 7, Quebec.</i>			
1881.			
March 4.....	8th Battalion, Royal Rifles.....	5,040	.....
June 27.....	Quebec Field Battery.....	1,460	1,460
do 27.....	65th Battalion.....	5,460	5,460
do 27.....	61st do.....	4,300	4,300
do 27.....	81st do.....	5,460	5,460
do 27.....	87th do.....	5,460	5,460
do 27.....	Temiscouata.....	3,440	3,440
do 27.....	Kamouraska.....	3,440	3,440
July 23.....	"A" Battery.....	6,000	6,000
do 25.....	Gaspé Battery, Garrison Artillery.....	840	840
	Total.....	40,900	35,860

## S. A. Ammunition issued for Practice in 1881—Continued.

Date.	Corps and Station.	Rounds.	
		Ball.	Blank.
1881. <i>Military District No. 8, New Brunswick.</i>			
Mar. 22.....	Deer Island Infantry Company .....	840	840
June 22.....	Camp at Sussex, N.B. ....		24,060
July 16.....	62nd Battalion.....	5,160	
Aug. 2.....	New Brunswick Engineers .....	860	
do 8.....	Nos. 1, 2, 3, 9 and 10 Batteries Garrison Artillery.....	4,200	
do 15.....	No. 3 Troop, 8th Regiment Cavalry.....	860	
do 17.....	No. 3 Company, 74th Battalion.....	860	
do 22.....	No. 1 do do .....	860	
do 22.....	No. 4 do do .....	860	
do 22.....	No. 5 do do .....	860	
do 22.....	No. 4 do 73rd Battalion.....	860	
do 22.....	71st Battalion.....	4,300	
do 22.....	67th do .....	7,740	
do 22.....	8th Regiment of Cavalry.....	860	
do 22.....	8th do .....	860	
do 22.....	8th do .....	860	
do 22.....	8th do .....	860	
do 22.....	8th do .....	860	
do 22.....	8th do .....	860	
do 22.....	No. 6 Company, 74th Battalion.....	860	
do 22.....	Brighton Engineer Company.....	860	
Total.....		35,140	25,500
1881. <i>Military District No. 9, Nova Scotia.</i>			
June 20.....	63rd Battalion.....		5,160
do 20.....	66th do .....		6,880
do 20.....	78th do .....		6,020
do 20.....	Cumberland Provisional Battalion.....		4,300
do 20.....	1st Halifax Brigade Garrison Artillery .....	3,360	5,160
do 20.....	Halifax Field Battery.....	1,600	
do 20.....	Camp Quartermaster, Sussex.....		7,200
July 12.....	No. 1 Battery 2nd Brigade Garrison Artillery.....	800	800
do 12.....	No. 2 do do .....	720	720
do 12.....	No. 3 do do .....	780	780
do 12.....	No. 4 do do .....	600	600
do 12.....	No. 5 do do .....	840	840
do 12.....	No. 6 do do .....	800	800
do 27.....	63rd Battalion.....	5,640	
do 27.....	66th do .....	7,360	
Aug. 8.....	Digby Battery Garrison Artillery .....	860	860
do 23.....	Kentville Troop of Cavalry.....	860	
do 26.....	78th Battalion.....	860	
do 26.....	No. 2 Company 78th Battalion.....	860	
do 26.....	No. 4 do do .....	860	
do 26.....	No. 5 do do .....	860	
do 26.....	No. 6 do do .....	860	
do 26.....	No. 7 do do .....	860	
do 26.....	No. 8 do do .....	860	
do 26.....	Pictou Garrison Artillery.....	860	
Sept. 5.....	Argyle Highlanders.....	4,300	4,300
do 6.....	Yarmouth Garrison Artillery.....	860	860
Oct. 10.....	No. 1 Company Cumberland Provisional Battalion.....	860	
do 10.....	No. 2 do do .....	860	
do 10.....	No. 3 do do .....	860	
do 10.....	No. 4 do do .....	860	
do 10.....	No. 5 do do .....	860	
do 11.....	Lunenburg Battery Garrison Artillery.....	860	860
do 14.....	Mahone Bay do do .....	860	860
Total.....		42,280	47,000

S. A. Ammunition issued for Practice in 1881—*Continued.*

Date.	Corps and Station.	Rounds.	
		Ball.	Blank.
1881. <i>Military District No. 10, Winnipeg.</i>			
May 21.....	St. Jean Baptiste Infantry Company.....		2,520
June 30.....	Infantry Corps at Review, Winnipeg.....		1,500
July 15.....	Winnipeg Cavalry.....	700	700
do 15.....	St. Boniface Infantry Company.....	900	900
do 25.....	Winnipeg Infantry Company.....	560	900
	Total.....	2,160	6,520
1881. <i>Military District No. 11, British Columbia.</i>			
Feb. 1.....	Seymour Artillery.....	840	.....
Sept. 8.....	No. 1 Company, Victoria Rifles.....	290	860
do 17.....	New Westminster Rifles.....	580	800
	Total.....	1,710	1,660
1881. <i>Military District No. 12, Prince Edward Island.</i>			
June 18.....	No. 2 Battery, Garrison Artillery.....	735	.....
do 23.....	No. 2 do do.....		840
do 23.....	Charlottetown Engineers.....		500
do 24.....	No. 3 Company, 82nd Battalion.....		160
do 25.....	No. 1 do do.....		800
July 5.....	No. 6 do do.....	860	860
do 11.....	No. 1 do P.C. Provisional Battalion.....	840	840
do 11.....	No. 2 do K.C. do.....	840	840
do 13.....	No. 2 do 82nd Battalion.....	800	800
do 25.....	No. 5 do do.....	840	840
Aug. 13.....	No. 1 do do.....	800	.....
Sept. 12.....	Charlottetown Engineers.....	860	.....
do 21.....	No. 3 Company, 82nd Battalion.....	800	.....
	Total.....	7,375	6,480



S. A. Ammunition issued for Practice in 1881.—*Concluded.*

## RECAPITULATION.

Districts.	Rounds.	
	Ball.	Blank.
Military District No. 1, London.....	41,400	46,600
do 2, Toronto .....	91,280	65,080
do 3, Kingston.....	37,800	35,480
do 4, Ottawa.....	25,910	25,910
do 5 and 6, Montreal.....	80,100	82,220
do 7, Quebec.....	40,900	35,860
do 8, St John, N.B.....	35,140	25,500
do 9, Halifax, N.S.....	42,280	47,000
do 10, Winnipeg.....	2,160	6,520
do 11, Victoria, B.C.....	1,710	1,680
do 12, Charlottetown, P.E.I.....	7,375	6,480
<b>Total.....</b>	<b>406,055</b>	<b>378,310</b>

J. MACPHERSON, Lieut.-Colonel,

Director of Stores and Keeper of Militia Properties.

The Honorable  
The Minister of Militia and Defence,  
Ottawa.

31st December, 1881.

## [B.]

## S. A. Ammunition issued for practice during the Year 1881.

## Military District No. 1, London.

Date.	Purchaser.	Corps.	Rounds.	Amount.
1881.				\$ cts.
April 6...	John Crowe .....	30th Battalion .....	5,000	80 00
do 16...	Wm. Lawrence .....	Perth Rifle Association .....	1,000	16 00
May 5...	Major Wilson .....	33rd Battalion .....	2,000	32 00
April 30...	Secretary Woodstock R.A.	Woodstock Rifle Association .....	1,000	16 00
May 17...	Lieut.-Col. Atwood .....	26th Battalion .....	1,000	16 00
do 31...	Lieut.-Col. O'Malley .....	25th do .....	1,000	16 00
do 30...	Capt. Ellis .....	St. Thomas Rifle Club .....	2,000	32 00
June 10...	Lieut.-Col. Atwood .....	26th Battalion .....	1,000	16 00
do 13...	W. Wigmore .....	Woodstock Rifle Association .....	1,000	16 00
do 14...	Secretary Woodstock R.A.	do do .....	1,000	16 00
do 17...	Lieut.-Col. Moffatt .....	Western District Rifle Association .....	4,000	64 00
do 22...	W. Lawrence .....	Perth Rifle Association .....	1,500	24 00
do 22...	Major Wilson .....	33rd Battalion .....	2,000	32 00
July 21...	Capt. Sheppard .....	33rd do .....	1,000	16 00
do 20...	John Crowe .....	30th do .....	5,000	80 00
Aug. 4...	Secretary London R.A. ....	London Rifle Association .....	1,000	16 00
do 15...	Lieut.-Col. Aylmer .....	Brigade Major .....	1,000	16 00
do 19...	Secretary Woodstock R.A.	Woodstock Rifle Association .....	1,000	16 00
Sept. 6...	do do .....	do do .....	2,000	32 00
do 2...	Secretary Perth R.A. ....	Perth Rifle Association .....	1,500	24 00
Oct. 18...	J. Gurd .....	London .....	4,000	16 00
do 22...	Secretary Ingersoll R.A.	Ingersoll Rifle Association .....	1,000	16 00
do 21...	Capt. Sheppard .....	33rd Battalion .....	1,000	16 00
do 27...	W. Little .....	M.H. .....	200	4 80
do 31...	Secretary Woodstock R.A.	Woodstock Rifle Association .....	1,000	16 00
Nov. 5...	Capt. Sheppard .....	33rd Battalion .....	500	8 00
		Total .....	40,700	652 80

## Military District No. 2, Toronto.

1881.				
Feb. 24...	J. L. Rawbone .....	Governor-General's Body Guards .....	500	8 00
Apr. 6...	C. S. Jones .....	38th Battalion .....	4,000	64 00
do 14...	J. L. Rawbone .....	Governor-General's Body Guards .....	1,000	16 00
do 19...	Secretary Ontario R.A. ....	Ontario Rifle Association .....	8,000	128 00
May 28...	do do .....	do do .....	10,000	160 00
do 3...	Lt.-Col. Otter .....	2nd Battalion, .....	M.H. 500	12 00
June 8...	J. L. Rawbone .....	Governor-General's Body Guards .....	1,000	16 00
do 29...	Secretary Ontario R.A. ....	Ontario Rifle Association .....	1,000	16 00
July 20...	do do .....	do do .....	36,000	576 00
do 26...	J. L. Rawbone .....	Governor-General's Body Guards .....	500	8 00
Aug. 6...	Lt.-Col. Alger .....	District Storekeeper .....	1,000	16 00
do 10...	C. S. Jones .....	38th Battalion .....	2,000	32 00
do 11...	Lt.-Col. Davis .....	37th do .....	1,000	16 00
do 15...	J. L. Rawbone .....	Governor-General's Body Guards .....	500	8 00
do 23...	Capt. Boomer .....	10th Battalion .....	1,000	16 00
do 22...	Lt.-Col. Alger .....	District Storekeeper .....	500	8 00
do 31...	Secretary Ontario R.A. ....	Ontario Rifle Association .....	20,000	320 00
Sept. 5...	Capt. Sawley .....	37th Battalion .....	1,000	16 00
do 6...	Capt. Bertram .....	77th do .....	1,000	16 00
do 5...	J. L. Rawbone .....	Governor-General's Body Guards .....	500	8 00
do 9...	Secretary Ontario R.A. ....	Ontario Rifle Association .....	10,000	160 00
do 20...	Lieut. Bertram .....	77th Battalion .....	500	8 00

(B.)—S. A. Ammunition issued for practice during the Year 1881—*Con.**Military District No. 2, Toronto—Concluded.*

Date.	Purchaser.	Corps.	Rounds.	Amount.
1881.				\$ cts.
Oct. 11...	J. L. Rawbone.....	Governor-General's Body Guards.....	500	8 00
do 12...	C. S. Jones .....	38th Battalion.....	500	8 00
do 24...	A. Lawson .....	37th do .....	1,000	16 00
Nov. 7...	Capt. Sawle .....	37th do .....	1,000	16 00
do 10...	Secretary Ontario R.A. ....	Ontario Rifle Association.....	10,000	160 00
Dec. 2...	do do .....	do do .....	10,000	160 00
Nov. 17...	J. L. Rawbone.....	Governor-General's Body Guards.....	1,000	16 00
Dec. 2...	Capt. Sawle .....	37th Battalion.....	1,000	16 00
do 5...	Lt.-Col. Alger .....	Ontario Rifle Association .....	500	8 00
do 27...	do .....	do do .....	500	8 00
do 30...	do .....	do do .....	10,000	160 00
		Total .....	137,500	2,240 00

*Military District No. 3, Kingston.*

1881.				
Jan. 20...	Capt. Gordon .....	14th Battalion.....	2,500	40 00
do 22...	Capt. Bailie .....	47th do .....	2,500	40 00
May 6...	Lt.-Col. Bog .....	16th do .....	2,000	32 00
do 17...	Secretary Hastings R.A. ....	Hastings Rifle Association .....	1,500	24 00
do 19...	Lt.-Col. Bog .....	16th Battalion.....	4,000	64 00
June 22...	do .....	16th do .....	4,000	64 00
do 23...	Secretary Hastings R.A. ....	Hastings Rifle Association .....	2,000	32 00
July 6...	Lt.-Col. Rogers.....	Peterborough Rifle Association.....	1,000	16 00
do 14...	Major Bell .....	do do .....	2,000	32 00
Aug. 2...	Major Dingwell.....	45th Battalion.....	1,000	16 00
do 4...	H. Tammage.....	Hastings Rifle Association .....	1,000	16 00
do 26...	Lt.-Col. Bog .....	16th Battalion.....	2,000	32 00
do 26...	Secretary Hastings R.A. ....	Hastings Rifle Association .....	1,000	16 00
Sept. 21...	Capt. Scott .....	45th Battalion.....	1,000	16 50
do 23...	Secretary Hastings R.A. ....	Hastings Rifle Association.....	2,000	32 00
Oct. 4...	Lt.-Col. Bog .....	16th Battalion.....	2,000	32 00
do 8...	Major Bell .....	Peterborough Rifle Association.....	2,000	32 00
do 8...	Secretary Hastings R.A. ....	Hastings do .....	1,000	16 00
Nov. 7...	Sergt. Jas. Murray, jun. ....	14th Battalion.....	1,000	16 00
do 21...	do .....	14th do .....	2,750	44 00
do 21...	Capt. Gordon .....	14th do .....	4,000	64 00
do 24...	Capt. Bailie .....	47th do .....	2,000	32 00
		Total .....	44,250	708 50

*Military District No. 4, Ottawa.*

1881.				
Mar. 18...	E. Hooper .....		100	1 60
do 21...	Capt. Lang .....	43rd Battalion.....	150	2 40
April 9...	A. Pink .....	do .....	500	8 00
do 12...	F. Clayton .....	Governor-General's Foot Guards.....	250	6 00
do 13...	Sergt. Cawdron .....	do do .....	1,000	16 00
May 5...	Pte. Morrison .....	do do .....	500	8 00
do 5...	Pte. Anderson .....	do do .....	500	8 00
do 6...	Pte. Sutherland.....	do do .....	500	8 00
do 9...	Sergt Cawdron .....	do do .....	500	8 00
do 19...	do .....	do do .....	1,000	16 00
do 25...	Capt. Graburn.....	do do .....	500	8 00
do 27...	Corpl. Newby.....	do do .....	500	8 00
do 27...	Sergt. Cawdron.....	do do .....	500	8 00

(B.)—S. A. Ammunition issued for practice during the Year 1881—*Con.*

*Military District No. 4, Ottawa—Concluded.*

Date.	Purchaser.	Corps.	Rounds.	Amount.
1881.				\$ cts.
May 30...	Lieut. Waldo.....	Governor-General's Foot Guards.....	500	8 00
June 3...	Sergt. Cawdron.....	do do.....	500	8 00
do 17...	do.....	do do.....	500	8 00
do 24...	do.....	do do.....	500	8 00
do 27...	Sergt. Booth.....	do do.....	200	3 20
July 4...	Sergt. Cawdron.....	do do.....	1,000	16 00
do 4...	Capt. Graburn.....	do do.....	500	8 00
do 4...	Capt. Wickstead.....	Ottawa..... Friction Tubes.....		3 00
do 12...	Sergt. Cawdron.....	Governor-General's Foot Guards.....	1,000	16 00
do 18...	Capt. Anderson.....	43rd Battalion.....	500	8 00
do 18...	Capt. Graburn.....	Governor-General's Foot Guards.....	500	8 00
do 19...	Sergt. Cawdron.....	do do.....	1,500	24 00
do 21...	Capt. Graburn.....	do do.....	1,000	16 00
do 22...	Capt. Lang.....	43rd Battalion.....	500	8 00
do 25...	Major Bennett.....	56th do.....	500	8 00
do 27...	Sergt. Cawdron.....	Governor-General's Foot Guards.....	1,000	16 00
do 29...	do.....	do do.....	1,500	24 00
do 30...	Pte. Morrison.....	do do.....	500	8 00
do 30...	J. W. Motherwell.....	Perth Rifle Association.....	500	8 00
Aug. 1...	Capt. Anderson.....	43rd Battalion..... 500 M.H.	1,000	20 00
do 6...	Sergt. Cawdron.....	Governor-General's Foot Guards.....	1,000	16 00
do 10...	do.....	do do.....	1,000	16 00
do 11...	Lieut. Waldo.....	do do.....	2,500	40 00
do 11...	Capt. McDonald.....	42nd Battalion.....	500	8 00
do 17...	Capt. Anderson.....	43rd do.....	500	8 00
do 25...	Sergt. Cawdron.....	Governor-General's Foot Guards.....	500	8 00
do 30...	do.....	do do.....	500	8 00
do 31...	Capt. Anderson.....	43rd Battalion.....	500	8 00
Sept. 1...	J. W. Motherwell.....	Perth Rifle Association.....	2,000	32 00
do 2...	Alex. Pink.....	43rd Battalion.....	500	8 00
do 15...	Sergt. Cawdron.....	Governor-General's Foot Guards.....	1,500	24 00
do 29...	Capt. O'Grady.....	43rd Battalion.....	500	8 00
do 30...	Sergt. Cawdron.....	Governor-General's Foot Guards.....	1,000	16 00
do 30...	Major Walsh.....	43rd Battalion.....	500	8 00
Oct. 3...	Capt. Sparham.....	42nd do.....	2,000	32 00
do 3...	Secretary Ramsay R.A.....	Ramsay Rifle Association.....	1,000	16 25
do 5...	Sergt. Hughes.....	Governor-General's Foot Guards.....	500	8 00
do 5...	Lieut. Waldo.....	do do..... M.H.	200	4 80
do 13...	Secretary 18th Batt. R.A.....	18th Battalion Rifle Association.....	4,000	64 00
do 17...	Lieut. Huntington.....	Prescott.....	2,500	40 00
do 18...	Secretary Perth R.A.....	Perth Rifle Association.....	500	8 00
do 21...	Capt. Leckey.....	41st Battalion.....	1,000	16 00
do 21...	Sergt. Cawdron.....	Governor-General's Foot Guards.....	500	8 00
do 24...	J. Haggart, M.P.....	Perth..... M.H.	100	2 40
Nov. 8...	V. Nicholson.....	Ottawa..... Spencer Ammunition.....	200	2 00
do 15...	Sergt. Cawdron.....	Governor-General's Foot Guards.....	500	8 00
do 1...	J. W. Motherwell.....	Perth Rifle Association.....	1,000	16 00
do 17...	Major Walsh.....	43rd Battalion..... M.H.	100	2 40
Dec. 1...	Lieut. Waldo.....	G. G. Foot Guards, Spencer Ammunition...	500	5 00
do 13...	Secretary Dominion R.A.....	Dominion Rifle Association, Ottawa... M.H.	4,500	72 00
do 14...	Major Morgan.....	43rd Battalion.....	500	8 00
do 20...	J. W. Motherwell.....	Perth Rifle Association.....	500	8 00
do 30...	Major Morgan.....	43rd Battalion.....	500	8 00
do 31...	Secretary Dominion R.A.....	Dominion Rifle Association.....	35,470	567 52
May 27...	Department of Interior... Post Office Department...	Paid by Warrant..... 500 lbs. gunpowder and 420 friction tubes for noon gun.....	50,000	899 02
		Total.....	139,270	2,469 87

(B)—S. A. Ammunition issued for practice during the Year 1881—*Con.**Military Districts Nos. 5 and 6, Montreal.*

Date.	Purchaser.	Corps.	Rounds.	Amount.
1881.				\$ cts.
Mar. 29...	Lt-Col. Hon. L. R. Masson.....	(Friction tubes).....		1 20
April 6...	Capt. Chamberlain.....	Aylwin Infantry Company.....	500	8 00
do 14...	J. C. Marks.....	Caretaker, Rifle Range.....	2,800	44 80
do 25...	do.....	do do.....	4,000	64 00
do 29...	Major Cates.....	Wakefield Infantry Company.....	1,000	16 00
May 13...	J. C. Marks.....	Caretaker, Rifle Range.....	3,500	56 00
do 21...	Sec'y Sherbrooke R. A.....	Sherbrooke Rifle Association.....	1,000	16 00
do 25...	Major Cates.....	Wakefield Infantry Company.....	1,500	24 00
do 27...	J. C. Marks.....	Caretaker, Rifle Range.....	4,500	72 00
do 31...	Major Cates.....	Wakefield Infantry Company.....	500	8 00
June 1...	do.....	do do.....	1,500	24 00
do 6...	G. L. Macfarlane.....	50th Battalion.....	560	8 96
do 8...	J. C. Marks.....	Caretaker, Rifle Range.....	4,000	64 00
do 15...	do.....	do do.....	4,560	72 96
do 23...	Major Morehouse.....	53rd Battalion.....	1,120	17 92
do 28...	J. C. Marks.....	Caretaker, Rifle Range.....	6,000	96 00
July 6...	Major Morehouse.....	53rd Battalion.....	1,120	17 92
do 16...	do.....	53rd do.....	2,240	35 84
do 20...	Lieut.-Col. Houde.....	86th do.....	560	8 96
do 15...	J. C. Marks.....	Caretaker, Rifle Range.....	10,000	160 00
do 25...	Lieut.-Col. Sheppard.....	83rd Battalion.....	560	8 96
do 30...	Lieut.-Col. Houde.....	86th do.....	560	8 96
Aug. 2...	J. C. Marks.....	Caretaker, Rifle Range.....	12,000	192 00
do 4...	E. Mudge.....	Quebec Rifle Association.....	15,600	249 60
do 16...	Capt. Maris.....	53rd Battalion.....	1,000	16 00
do 18...	J. C. Marks.....	Caretaker, Rifle Range.....	12,000	192 00
do 17...	R. J. Spearing.....	Secretary Sherbrooke Rifle Association.....	560	9 00
Sept. 5...	Lieut.-Col. Cook.....	58th Battalion.....	1,680	26 88
do 9...	J. C. Marks.....	Caretaker, Rifle Range.....	2,000	32 00
do 19...	Lieut.-Col. Sheppard.....	83rd Battalion.....	560	8 96
do 19...	Capt. Whitehead.....	79th do.....	560	8 96
do 20...	A. Keley.....	50th do.....	560	8 96
do 21...	Capt. Bell.....	79th do.....	1,120	17 92
do 22...	Lieut. Thornton.....	50th do.....	560	8 96
do 22...	Lieut. Wright.....	50th do.....	1,680	26 88
do 24...	Capt. Brooks.....	79th do.....	1,000	16 00
do 26...	Lieut.-Col. Houde.....	80th do.....	560	8 96
do 8...	Lieut.-Col. Sheppard.....	53rd do.....	1,680	26 88
do 8...	Lieut. F. Cole.....	Montreal Garrison Artillery.....	560	8 96
do 10...	Lieut.-Col. Sheppard.....	53rd Battalion.....	560	8 96
do 13...	Lieut.-Col. Ibbotson.....	53rd do.....	560	8 96
Nov. 5...	J. Smith.....	Montreal.....	560	8 96
do 1...	J. C. Marks.....	Caretaker, Rifle Range.....	1,000	16 00
do 16...	Major Slous.....	Battery Garrison Artillery.....	1,120	17 92
		Total.....	109,560	1,754 20

*Military District No. 7, Quebec.*

1881.				
Feb. 18...	Capt. Scott.....	8th Battalion.....	560	8 96
Mar. 19...	do.....	do.....	1,680	26 88
do 8...	do.....	do.....	1,120	17 92
April 9...	Capt. Lesuer.....	do.....	560	8 96
do 14...	Capt. Scott.....	do.....	1,120	17 92
do 16...	Capt. Miller.....	do.....	560	8 96
do 25...	Capt. Scott.....	do.....	1,120	17 92

(B.)—S. A. Ammunition issued for practice during the Year 1881—*Con.**Military District No. 7, Quebec—Concluded.*

Date.	Purchaser.	Corps.	Rounds.	Amount.
1881.				\$ cts.
April 27...	Capt. Ahearn.....	8th Battalion.....	560	8 96
do 28...	Capt. Scott.....	do .....	1,680	26 88
May 11...	Capt. Miller.....	do .....	560	8 96
do 12...	Capt. Scott.....	do .....	1,000	16 00
do 23...	do .....	do .....	1,000	16 00
June 14...	do .....	do .....	1,680	26 88
July 9...	do .....	do .....	1,000	16 00
do 13...	Major Slous.....	do .....	560	8 96
do 19...	Robert Stewart.....	Megantic Rifle Association.....	3,500	56 00
do 22...	Capt. Talbot.....	Temiscouata Rifle Association.....	1,000	16 00
do 22...	Capt. Scott.....	8th Battalion.....	1,000	16 00
June 23...	do .....	87th do .....	1,000	16 00
Aug. 3...	do .....	8th do .....	1,000	16 00
do 6...	Capt. Talbot.....	Temiscouata Rifle Association.....	1,000	16 00
do 10...	do .....	do .....	2,000	32 00
do 13...	Capt. Scott.....	8th Battalion.....	1,000	16 00
do 16...	Capt. Talbot.....	Temiscouata Rifle Association.....	3,000	48 00
do 22...	Major Scott.....	8th Battalion.....	1,000	16 00
do 24...	Capt. Talbot.....	Temiscouata Rifle Association.....	1,000	16 00
do 26...	Capt. Russell.....	8th Battalion.....	560	8 96
do 30...	A. Couillard.....	Rimouski Rifle Association.....	1,000	16 00
Sept. 1...	Capt. Russell.....	8th Battalion.....	560	8 96
do 3...	Lt.-Col. Cotton.....	"A" Battery..... M.H.	300	7 20
do 3...	Major Scott.....	8th Battalion.....	560	8 96
do 10...	Lieut.-Col. Laurin.....	87th do .....	750	12 00
do 19...	Capt. Russell.....	8th do .....	560	8 96
do 26...	Capt. Trudel.....	70th do .....	1,000	16 00
do 12...	Major Scott.....	8th do .....	560	8 96
Oct. 3...	Major Demers.....	17th do .....	1,000	16 00
Sept. 28...	A. Couillard.....	Rimouski Rifle Association.....	500	8 00
Oct. 7...	Capt. Trudel.....	70th Battalion.....	1,000	16 00
do 19...	Major Scott.....	8th do .....	560	8 96
		Total .....	40,170	645 12

*Military District No. 8, St. John.*

1881.				
Mar. 23...	Capt. Hartt.....	62nd Battalion.....	1,120	17 92
April 18...	Lieut. O. Blois.....	62nd do .....	560	8 96
do 19...	Lieut. Hartt.....	Engineer Company.....	560	8 96
do 13...	Corp. Phelps.....	New Brunswick Garrison Artillery.....	560	8 96
May 5...	Lieut. Hartt.....	Engineer Company.....	1,680	26 88
do 27...	Lieut. Godard.....	62nd Battalion.....	560	8 96
do 28...	do .....	do .....	560	8 96
June 2...	Capt. Sturdee.....	do .....	560	8 96
do 14...	A. W. McInnes.....	do .....	1,120	17 92
do 1...	Corp. Phelps.....	New Brunswick Garrison Artillery.....	560	8 96
July 5...	Capt. Langstroth.....	do Cavalry.....	560	8 96
do 9...	Lieut. Hartt.....	Engineer Company.....	1,120	17 92
do 16...	Lieut. Blois.....	62nd Battalion.....	560	8 96
do 18...	Lieut. Hartt.....	Engineer Company.....	1,120	17 92
do 21...	do .....	do .....	1,120	17 92
do 23...	Capt. Loggie.....	71st Battalion.....	560	8 96
do 26...	Surgeon Daniel.....	New Brunswick Garrison Artillery.....	1,120	17 92
do 27...	Corp. Phelps.....	do .....	560	8 96

(B.)—S. A. Ammunition issued for practice during the Year 1881—*Con.**Military District No. 8, St. John—Concluded.*

Date.	Purchaser.	Corps.	Rounds.	Amount.
1881.				
Aug. 3...	Capt. Hartt.....	62nd Battalion.....	560	8 96
do 5...	do	62nd do	1,120	17 92
do 6...	Capt. Arnold.....	74th do	560	8 96
do 9...	J. H. Parks.....	Secretary, Rifle Association.....	13,440	215 04
do 11...	Capt. Hartt.....	62nd Battalion.....	560	8 96
do 11...	Capt. Langstroth.....	New Brunswick Cavalry.....	1,120	17 92
do 11...	Capt. Wetmore.....	74th Battalion.....	560	8 96
do 15...	Capt. Hartt.....	62nd do	1,120	17 92
do 26...	Major Stickney.....	Charlotte Co. Rifle Association.....	1,120	17 92
do 29...	Capt. Hartt.....	62nd Battalion.....	1,120	17 92
Sept. 5...	Capt. Bixby.....	Reserve Militia.....	1,120	17 92
do 6...	Major Stickney.....	Charlotte Co. Rifle Association.....	5,040	80 65
do 19...	Lieut. Hartt.....	Engineer Company.....	1,120	17 92
do 10...	Major Stickney.....	Charlotte Co. Rifle Association.....	1,120	17 92
do 27...	Lieut. O. Blois.....	62nd Battalion.....	560	8 96
do 11...	Asst.-Surgeon Botsford.....	Woodstock Rifle Association.....	1,120	17 92
do 14...	Capt. Hartt.....	62nd Battalion.....	1,680	26 88
Nov. 1...	Lieut. Blois.....	62nd do	560	8 96
Total.....			48,160	770 57

*Military District No. 9, Halifax.*

1880.				
Oct. 2...	Capt. Bland.....	Provincial Rifle Association.....	1,000	16 00
do 4...	Capt. Black.....	Cumberland Provisional Battalion.....	2,000	32 00
do 7...	Capt. Burgess.....	78th Battalion.....	2,000	32 00
do 12...	Major Sutherland.....	do	2,000	32 00
do 14...	Lieut.-Col. McPherson.....	2nd Brigade Garrison Artillery.....	500	8 00
do 15...	Capt. Gordon.....	Pictou Garrison Artillery.....	500	8 00
1881.				
Feb. 11...	Lieut.-Col. McIntosh.....	63rd Battalion.....	1,000	16 00
Mar. 8...	Capt. Bland.....	Provincial Rifle Association.....	1,000	16 00
do 29...	Lieut.-Col. McIntosh.....	63rd Battalion.....	2,000	32 00
April 5...	Lieut.-Col. Bremner.....	66th do	500	8 00
do 16...	Capt. Bland.....	Provincial Rifle Association.....	1,000	20 00
do 22...	do	do do	500	8 00
do 23...	Capt. Mulvana.....	Halifax Brigade Garrison Artillery.....	1,500	24 00
May 14...	Lieut.-Col. Bremner.....	66th Battalion.....	500	8 00
do 16...	Lieut.-Col. Mowbray.....	Halifax Garrison Artillery.....	500	8 00
do 25...	Lieut.-Col. McPherson.....	2nd Brigade Garrison Artillery.....	500	8 00
do 26...	Capt. Bland.....	Provincial Rifle Association.....	2,000	32 00
do 26...	Capt. Ryan.....	King's Troop Cavalry.....	500	8 00
do 25...	Capt. Jolly.....	Yarmouth Garrison Artillery.....	500	9 25
June 6...	Lieut.-Col. Kaulback.....	75th Battalion.....	2,240	35 84
do 7...	Lieut.-Col. McIntosh.....	63rd do	500	8 00
do 7...	Lieut. Spike.....	66th do	500	8 00
do 8...	Capt. Bland.....	Halifax Rifle Association.....	500	8 00
do 14...	Major Lydiard.....	King's County Rifle Association.....	1,500	24 00
do 15...	Lieut. West.....	66th Battalion.....	1,000	16 00
do 16...	Major Graham.....	Halifax Field Battery, friction tubes.....		2 50
do 16...	do	do do	560	8 96
do 17...	Capt. Jolly.....	Yarmouth Garrison Artillery.....	560	8 96
do 22...	Capt. Bland.....	King's County Rifle Association.....	1,500	24 00

(B)—S. A. Ammunition issued for practice during the Year 1881—*Con.**Military District, No. 9, Halifax—Concluded.*

Date.	Purchaser.	Corps.	Rounds.	Amount.
1881.				\$ cts.
July 9...	Capt. Lawrence.....	78th Battalion.....	1,500	24 00
do 24...	Capt. Foster.....	72nd do .....	1,000	20 00
do 29...	Capt. Bland .....	King's County Rifle Association.....	1,500	24 00
do 29...	Capt. Mumford.....	63rd Battalion.....	1,000	16 00
do 30...	Lieut.-Col. Bremner.....	66th do .....	2,000	32 00
Aug. 3...	Capt. Bland .....	Halifax Garrison Artillery.....	1,000	16 00
do 1...	do .....	do do .....	25,000	400 00
do 1...	do .....	do do .....	1,500	24 00
do 3...	Capt. Chamberlain.....	.....	500	8 00
do 6...	Capt. Lawrence.....	78th Battalion.....	1,000	16 00
do 8...	Lieut. Dimmock .....	78th do .....	500	8 00
do 8...	Lieut. West.....	66th do .....	500	8 00
do 9...	Capt. Oxley .....	Cumberland Provisional Battalion .....	1,000	16 00
do 9...	Capt. Egan .....	63rd Battalion.....	1,500	24 00
do 11...	Capt. Gordon .....	Pictou Garrison Artillery, friction tubes.....	.....	2 50
do 11...	Capt. Bland .....	Halifax Garrison Artillery.....	500	8 00
do 31...	Capt. Egan .....	63rd Battalion.....	1,000	16 00
do 31...	Capt. Mumford.....	63rd do .....	1,000	16 00
do 31...	Capt. Bland .....	Halifax Garrison Artillery.....	500	8 00
Sept. 2...	Capt. Jolly .....	Yarmouth do .....	560	8 96
do 10...	Capt. Bland .....	Halifax do .....	500	8 00
do 24...	Capt. Gordon.....	Pictou do .....	1,000	16 00
do 24...	Capt. Egan .....	63rd Battalion .....	500	8 00
do 24...	Paymaster Miller.....	69th do .....	1,200	19 20
do 28...	Lieut. Dimmock .....	78th do .....	1,500	24 00
Oct. 1...	Capt. Bland .....	Halifax Garrison Artillery.....	500	8 00
do 3...	Capt. Egan .....	63rd Battalion.....	4,000	64 00
do 3...	Lieut.-Col. Bremner.....	66th do .....	2,500	40 00
do 10...	Capt. Black .....	Cumberland Provisional Battalion .....	1,000	16 00
do 13...	Capt. Bland .....	Halifax Garrison Artillery.....	3,500	56 00
do 13...	Capt. Gordon.....	Pictou do .....	2,240	35 84
do 14...	Lieut.-Col. Blair.....	78th Battalion.....	1,500	24 00
do 14...	Lieut. Marshall.....	69th do .....	1,000	16 00
Nov. 12...	Thos. Walsh.....	.....	500	8 00
do 16...	Capt. Bland .....	Halifax Garrison Artillery.....	500	8 00
do 28...	Lieut.-Col. McPherson .....	do do .....	500	8 00
Dec. 27...	Capt. James.....	Mahone Bay Garrison Artillery.....	1,000	16 00
do 27...	Lieut.-Col. McIntosh.....	63rd Battalion.....	1,000	16 00
do 23...	Capt. Jolly .....	Yarmouth Garrison Artillery .....	500	8 00
		Total.....	96,860	1,564 01

*Military District No. 10, Winnipeg.*

1881.				
June 20...	J. H. Smith.....	Manitoba Rifle Association.....	4,800	76 80
Aug. 6...	do .....	do do .....	4,800	76 80
do 16...	do .....	do do .....	4,800	76 80
Oct. 27...	do .....	do do .....	500	12 00
		Total.....	14,900	242 40



(B.)—S. A. Ammunition issued for practice during the Year 1881—*Con.**Military District No. 11, Victoria, B.C.*

Date.	Purchaser.	Corps.	Rounds.	Amount.
1880.				
Nov. 11...	E. Fletcher.....	British Columbia Rifle Association.....	1,680	26 88
1881.				
Jan. 25...	Capt. Pettendrih.....	Seymour Battery Garrison Artillery.....	840	13 44
Feb. 4...	E. Fletcher.....	British Columbia Rifle Association.....	1,680	26 88
Sept. 1...	do .....	do do .....	2,500	40 00
do 12...	Capt. McDonald .....	Provincial Rifle Association .....	8,400	134 50
do 12...	Capt. Peel.....	New Westminster Rifles .....	1,680	27 00
do 19...	Capt. McDonell .....	British Columbia Rifle Association.....	4,200	67 25
Oct. 31...	E. Fletcher.....	do do .....	8,400	134 40
Nov. 17...	Col. Laurie .....	do do .....	15,120	242 00
Total.....			44,500	712 35

*Military District No. 12, Charlottetown, P.E.I.*

1880.				
Oct. 4...	Capt. Longworth.....	82nd Battalion .....	1,120	17 92
do 14...	Capt. Owen.....	Georgetown Garrison Artillery .....	1,000	16 00
do 18...	Major Dogherty .....	Engineer Company.....	2,160	34 56
do 26...	Capt. Baristo .....	.....	500	8 00
Nov. 27...	Major Dogherty .....	Engineer Company.....	1,120	17 92
1881.				
April 12...	E. McDougall.....	Secretary Rifle Association .....	1,120	17 92
do 19...	Capt. Mabon.....	82nd Battalion.....	500	8 00
June 1...	Major Dogherty .....	Engineer Company .....	3,000	48 00
do 28...	Capt. Owen .....	Georgetown Garrison Artillery .....	3,000	48 00
July 8...	Capt. Ives .....	Prince County Provisional Battalion.....	500	8 00
do 12...	Capt. Longworth.....	82nd Battalion.....	1,000	16 00
Aug. 3...	Capt. Irving .....	Charlottetown Garrison Artillery .....	6,000	96 00
Oct. 4...	Capt. McRae.....	82nd Battalion.....	500	8 00
do 7...	E. McDougall.....	Charlottetown Rifle Association.....	2,000	32 00
do 27...	Major Dogherty .....	Engineer Company.....	2,000	32 00
Dec. 21...	Capt. McRae.....	82nd Battalion.....	500	8 00
do 23...	Capt. Mabon.....	do .....	700	11 20
Total.....			26,720	427 52

(B.)—S. A. Ammunition sold during the Year up to 31st December, 1881.

## RECAPITULATION.

Military Districts.		Rounds.	Amount.
			\$ cts.
Military District No. 1, London.....		40,700	652 80
do No. 2, Toronto.....		137,500	2,204 00
do No. 3, Kingston.....		44,250	708 50
do No. 4, Ottawa.....		139,270	2,469 87
do Nos. 5 and 6, Montreal.....		109,560	1,754 20
do No. 7, Quebec.....		40,170	645 12
do No. 8, St. John, N.B.....		43,160	770 57
do No. 9, Halifax.....		96,860	1,584 01
do No. 10, Winnipeg.....		14,900	242 40
do No. 11, Victoria, B.C.....		44,500	712 35
do No. 12, Charlottetown, P.E.I.....		26,720	427 54
Total.....		742,590	12,151 34

	Rounds.
Snider ball.....	734,740
Martini-Henry ball.....	7,150
Spencer Rifle ball.....	700
Total.....	742,590

J. MACPHERSON, Lieut.-Colonel,

Director of Stores and Keeper of Militia Properties.

STORE BRANCH,

31st December, 1881.

[C.]

RETURN of Gunpowder and Friction Tubes issued for practice and salutes,  
during the Year 1881.

Military District.	Station.	Corps.	Rounds.	
			Gunpowder.	Friction Tubes.
			Lbs.	Number.
No. 1	London.....			
2	Toronto.....	Field and Garrison Batteries.....	2,147	2,150
3	Kingston.....		3,764	1,405
4	Ottawa.....	Field Battery, salutes.....	1,450	920
5 & 6	Montreal.....	Field and Garrison Batteries.....	5,151	1,241
7	Quebec.....	do do.....	8,219	3,123
8	St. John, N.B.....	do do.....	1,105	2,866
9	Halifax, N.S.....	do do.....	9,871	2,900
10	Manitoba.....	Winnipeg Field Battery.....	77	500
11	Victoria.....			
12	Charlottetown, P.E.I.....	Garrison Batteries.....	790	186
		Total.....	32,574	15,266

J. MACPHERSON, Lieut.-Colonel,  
Director of Stores and Keeper of Militia Properties.

31st December, 1881.

The Honorable  
The Minister of Militia and Defence,  
Ottawa.

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 APPENDIX No. 14.
 

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 REPORT OF THE OFFICER APPOINTED TO THE CHARGE OF THE  
 SMALL-ARM AMMUNITION FACTORY AT QUEBEC.

QUEBEC, 9th December, 1881.

SIR,—In compliance with your memorandum, dated 6th December, instant, I have the honor to report that the machinery ordered by contract with Messrs. Greenwood & Batley, of Leeds, dated 28th February last, was forwarded in July, and August and arrived in Quebec in good order. The greater portion thereof was put up in the "Main Building" of the Cartridge Factory.

## MAIN BUILDING AND TOOL SHOP.

The steam engine, shafting and pulleys in the Main Building and Tool Shop have been put in and fitted. A heating apparatus is now being put in.

The belting for moving all the machinery in the Main Building and Tool Shop, has been provided and fitted on the machines which are now ready for work, and adequate means of repairing them are extant in the Tool Shop adjacent.

The machinery above mentioned makes all the parts of the cartridge, (empty) including percussion caps (empty) and bullets.

## LABORATORY BUILDINGS.

The buildings at the Laboratory, Cove Fields, required for filling the cartridges and the percussion caps, will not, I am informed, be ready for some time to receive the machinery intended for those purposes.

Those machines have been temporarily housed on the spot, awaiting the construction of a "Filling Room" and other buildings.

The work of putting in steam power and a heating apparatus at the Laboratory is being performed.

## FULMINATE MIXING BUILDINGS.

The "Fulminate Mixing Buildings," of which plans and specifications were prepared last summer, are now being erected. The machinery and apparatus for mixing fulminate have been received.

A heating apparatus for those buildings and for steam drying will be required, similar to that provided for the Laboratory buildings.

## RAW MATERIAL.

The raw material for manufacturing Snider ammunition, of the quantities of each of which I forwarded you an estimate, will, I trust, be at hand, and if the required powder is also forthcoming, there will be nothing to prevent the inception of the complete process of manufacture of small arm ammunition, so soon as the Laboratory and Fulminate Mixing buildings are completed, and the machinery to be placed therein has been fitted.

I have the honor to be, Sir,

Your most obedient servant,

OSCAR PRÉVOST,

Major.

To the Deputy of the Honorable  
 the Minister of Militia and Defence.

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# REPORT

OF THE

## AUDITOR GENERAL

ON

# APPROPRIATION ACCOUNTS

OF THE

YEAR ENDED 30TH JUNE,

**1881.**

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*FOR THE INFORMATION OF PARLIAMENT.*

---



OTTAWA :  
PRINTED BY MACLEAN, ROGER & Co., WELLINGTON STREET,  
1882.



# I N D E X .

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# AUDITOR-GENERAL'S REPORT

FOR THE YEAR ENDED 30TH JUNE, 1881.

In transmitting such accounts of the year 1880-81, as were forwarded to me for examination, the correspondence to which they gave rise, and the remarks that seemed to be required by the Audit Act, I would venture to call the attention of Parliament to the great advantages which would arise from a systematic examination, year by year, of my Report, following the example of the English House of Commons, which, by a small committee of its members, examines minutely, each session, the last Report of the Comptroller and Auditor-General.

The endorsement of my views, when I differ from a spending department, and am right, would be of great service, and the pointing out when I am wrong, would, of course, be of still greater service.

The Committee entrusted with the duty here, would, I think, materially assist in causing the intentions of Parliament to prevail, by taking up the Estimates seriatim for the purpose of securing uniformity of principle in the subdivision of the votes into the minor appropriations.

## EXPLANATIONS OF DIFFERENCES BETWEEN GRANTS AND CORRESPONDING EXPENDITURES.

It will be noticed that the explanations with reference to the differences between the grant and expenditure frequently show that the object aimed at in establishing the regulation that such explanations are to be given, has not been understood by the spending department.

E. G. The reply "Balance of appropriation not required" is self-evident, but gives no indication of what is expected to be brought out viz.: Why the expectation of the Department in submitting the Estimates, which at length reached Parliament, has not been realized.

The extra emoluments received by continuously employed civil servants have under the appended minute of the Treasury Board, been furnished and are noted in connection with the payment of fixed salary to each individual.

## RECEIPTS.

The receipts for the year, introduced in connection with the expenditure accounts for the same period, will, it is hoped, be of interest for reference and comparison.

The causes of over-expenditure of grants, as explained in my last report hold good for the reasons therein given.

With reference to the discussion on pages 18 and 19 about Mr. Tims' travelling expenses, an account was rendered by Mr. Tims, January 28, 1882, after that part of the report was printed, in which he charges himself with \$38.50, the amount in question. The following correspondence and the minutes of the Honorable the Treasury Board explain themselves.

*Mode of making Monthly Payments to Judges, Superannuated Officers and Pensioners.*

AUDITOR-GENERAL'S OFFICE,  
OTTAWA, 15th March, 1881.

SIR,—I have the honor to suggest that the mode now in practice of paying the judges, superannuated officers and pensioners, through various banks on their receipts be discontinued, and that instead cheques be sent to them monthly.

The defects of the existing system are, that the receipts do not always come in through the same bank, making it more difficult to be certain that duplicate payments are not made; and that the certificates are not in all cases regularly presented, so that when this occurs for payments belonging to the latter months of the financial year, it is impossible, without delaying the preparation of the Public Accounts and my report unduly, to carry out the desirable object of causing the whole salaries, &c., of a year to form part of the accounts of that year.

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

J. M. COURTNEY, Esq.,  
Secretary of the Treasury Board.

OTTAWA, 16th March, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of yesterday suggesting that instead of the present method of payment, cheques be sent monthly to the judges, the retired officials drawing pensions and also the superannuated officers—the change being in your opinion desirable in order to avoid the possibility of making duplicate payments, and to facilitate the early closing of the Public Accounts soon after the completion of the fiscal year.

I may state that I am not insensible to the reasons urged by you for the necessity of the change, but I think it would be as well to see first how far the change proposed would be advantageous, and whether also it could be found practicable. Let me, for instance, ask how you would propose to pay the salary of a judge resident in the Province of British Columbia? Would you send him a cheque from here for his January pay on the 14th January to reach him at the end of the month, or would you send it to him on the 31st? in which latter case he would be at a disadvantage compared with other members of the Bench in other parts of the Dominion; and if, in the former case, after the departure of the cheque the judge were to die in the interval before the end of the month, how would you get the excess of pay refunded? On all these points I think it would be desirable to procure some further information before I can bring the matter to the attention of the Treasury Board.

I may, however, add that I shall be really glad to aid you in any way to improve matters if it be necessary, and that some two or three weeks since I sent specimens of our present forms to Sir Alexander Galt, with a request that he would procure from the Treasury, information as to how those classes of payments are made by the Imperial authorities. The letter was informal, but if you wish I shall be happy to show you the copy.

Yours very truly,

J. M. COURTNEY,

*Secretary of the Treasury Board.*

J. L. McDUGALL, Esq.  
Auditor-General.

AUDITOR-GENERAL'S OFFICE,  
31st March, 1881.

SIR,—In reply to your letter of the 16th inst., regarding the payment of Judges, &c. by cheque, I beg to say that I would suggest the issue of the cheque in every case on the last day of the month.

The inconvenience of receiving payment for one month a fortnight later than the payment for the previous month was made, would be the only one which the person entitled to the money would be called upon to undergo.

Subsequent payments would be at intervals of a month, like the payments of those who reside near Ottawa.

I shall be glad to hear from you when you get from England the information for which you have applied.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDUGALL,

*Auditor-General.*

J. M. COURTNEY, Esq.,  
Secretary of the Treasury Board.

*Determining Superannuation Allowances.*

AUDITOR-GENERAL'S OFFICE,  
5th May, 1881.

SIR,—It appears to me that the present mode of proceeding to secure the superannuation of an officer will be with advantage changed. The recommendation to Council ought, I think, to be acted upon for the purpose of determining whether superannuation should be granted or not, and if granted, the number of years, if any, to be added to the service in calculating the superannuation allowance. It seems unnecessary to fix by O. C. the amount to be paid, as that is purely a question of calculation which, in my opinion, should, after the passage of the O. C. and not before, be dealt with in the Finance Department and be checked in this office.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDUGALL,

*Auditor-General.*

J. M. COURTNEY, Esq.,  
Secretary of the Treasury Board.

FINANCE DEPARTMENT,  
OTTAWA, 6th May, 1881.

MY DEAR SIR,—I fail to see in your letter of yesterday respecting the reports to Council in the cases of persons recommended to be placed on the retired list, any reason why in your opinion the amount should be excluded from the Order in Council.

Would you oblige me by sending as a supplement to your letter your reason for thinking why the change appears to be desirable.

Yours very truly,  
J. M. COURTNEY,  
*D. M. F.*

J. L. McDougall, Esq.,  
Auditor-General.

AUDITOR-GENERAL'S OFFICE,  
14th May, 1881.

SIR,—In reply to your letter of the 6th inst., regarding superannuation allowances. I beg to say :

1. That the Council does not go into, and has no reason to go into, the calculations.
2. That by the calculation being made before the submission to Council, audit is always required after the return from the Council, and the figures are sometimes changed on the last examination.
3. That the first audit is unnecessary, and ought, therefore, to be discontinued.

I have the honor to be, Sir,

Your obedient servant,  
J. L. McDougall,  
*Auditor-General.*

J. M. COURTNEY, Esq.,  
Deputy Minister of Finance.

FINANCE DEPARTMENT,  
OTTAWA, 30th May, 1881.

SIR,—I have delayed answering your letter of the 14th May, on the subject of the recommendations to Council, placing officers on the superannuation list, until I could find time to look into all the circumstances attending such recommendations, and I must apologize for the delay which has necessarily taken place.

If I understand your letters of the 5th and 14th instant rightly, I consider it to be your wish that for the future the Treasury Board should, in their reports to Council, simply give the reasons why it is desirable that the officers they recommend to be retired should be placed on the superannuation list, and that, in addition, the reports should state the number of years recommended to be added to the services of the retired officers, if any, but that the amount of the annual allowance to be granted should be excluded from the report.

I regret to say that I dissent from your view, but before giving the reasons therefor, it may be desirable to state what the present method really is, as possibly in the multiplicity of details passing through your office you may not fully understand how the allowance is really arrived at.

When a report recommending an officer to be placed on the superannuation list reaches the Treasury Board Office, my first care is to hand it to Mr. Baxter, the officer of the Finance Department having charge of the establishment book; he verifies the calculation made in the body of the report, and should there be a discrepancy in the different records of the length of service, or an error in computing the allowance, he communicates at once with the Department from whom the report



emanates, and the discrepancy or difference is adjusted; he then endorses, on the back of the report, the allowance as it would be if the report is allowed, and this calculation, as endorsed, is verified by one of your officers who appends his initials thereto; if the report recommends an additional term of service, two calculations are endorsed and initialled on the back of the report, one showing what the allowance would be on the actual service, the other the allowance based upon the added term.

It is but right to say that the Treasury Board do not always sanction the full additional term the Department recommends, and owing to our system of computation it sometimes happens that by the detention of a report an additional year's service accrues, but, looking back at the ten years the Act has been in operation and at the scores of cases recommended for superannuation, I cannot recall at this moment half-a-dozen cases wherein another report was necessary to rectify errors, and I think it can be found that a means may be devised to prevent mistakes rather than omitting from the report the amount of the allowance.

Although I do not consider it necessary to adhere rigidly to the method pursued in the Imperial Service, yet, perhaps considering the nature of the expenditure, it is desirable to look into the working of the several Superannuation Acts passed by the English Parliament, and to see the nature of their several provisions, and to examine into the several Treasury Minutes giving effect to the same.

I find on reference to 4, 5 Will. 4, cap. 24; 32, 33 Vic., cap. 60; 22 Vic., cap. 26; 34, 35 Vic., cap. 36; 35 Vic., cap. 12; 36 Vic., cap. 23, and the several Treasury Minutes in relation thereto, that whether the superannuation of a member of the Imperial Public Service was of a normal character, or caused by severe bodily injury, or the result of infirmity of mind or body, or was caused by abolition of office, or whether the full amount of allowance that could be granted was not given, or whether the full salary drawn by a public servant was granted to him as a retiring allowance, in all and every case or class the Treasury Minute retiring the officer mentioned the allowance to be drawn by him on his retirement.

I find further that hardly a session passes but what from the growing nature of the public business new offices are created and placed under the working of the Superannuation Acts, and that no attempt has been made to upset the existing mode of procedure.

I may further mention that in all the Acts relating to superannuation, due care has been taken that Parliament shall have laid before it every session a statement of all allowances and gratuities and of all Treasury Minutes bearing on the same, and that this has been continuously done since the passing of the Act 4, 5 Will. 4.

It may therefore be well asked why in a service in which most of the appointments, promotions and expenditures are regulated Departmentally, and not as by Council with us, should this special class of expenditure be so carefully guarded and removed from Departmental control and placed under the control of the Lords of the Treasury, and I believe that the answer to this is that no class of expenditure is so necessarily and so justly open to criticism, and that it has been found from the history of the past that it was desirable to place the granting of retired allowances under the direct supervision of the Treasury.

I fancy that if you refer to Mr. Todd's book on Parliamentary Government in England, Vol I, page 397, and Vol II, page 448, you will find this conclusion fully borne out.

I cannot, therefore, seeing from half a century's experience of the working of the Imperial Acts, and knowing how much our Act and its working is looked into and criticised, recommend to the Treasury Board the excision from the reports of the amount of the allowances; on the contrary, I think it only a matter of justice that the Board of the day should be seized of all facts in each case, and that the full obligations imposed on the country, by the action of the Board should be fully recorded in all cases.

I have dwelt largely on the subject because I think a proposed relaxation of procedure should be carefully considered, and the arguments for and against should be duly weighed; but as I believe we both in common wish as much as we can to

improve any defects in the detail of the administration of the Dominion finances, I would suggest that the present method of arriving at the allowances be continued, this method being exactly analogous to that pursued with regard to the monthly pay lists, but that in those cases where the Board are of opinion that the recommendations should be varied, if there is not time to have the calculation verified by your officer previously to the report being sent to Council, then in the report after the amount of the allowance should be added the words "subject to verification as to details by the Audit Office."

If you still are of opinion that the amount should not be included in the report, I will, of course, if you desire it, submit the whole correspondence to the Hon. the Treasury Board.

I have the honor to be, Sir,

Your obedient servant,

J. M. COURTNEY,  
*Secretary to the Treasury Board.*

J. L. McDougall, Esq.,  
Auditor-General.

AUDITOR-GENERAL'S OFFICE,  
OTTAWA, 9th June, 1881.

SIR,—In reply to your communication of the 30th ult., regarding the placing of officials on the superannuation list, I have to say that I am glad there is no objection to doing away with the first of the two examinations made in this office. A change of that kind, and a regulation that the mere calculations which have passed Council, are to be subject to amendment, should they be found incorrect on examination here, will accomplish all I particularly desire.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDougall,  
*Auditor-General.*

J. M. COURTNEY, Esq.,  
Secretary of the Treasury Board.

*Disregard of Treasury Board Minute which fixed the days of Salary payments to Civil Servants.*

AUDITOR-GENERAL'S OFFICE,  
OTTAWA, 28th June, 1881.

SIR,—I have the honor to inform you that evidence has been furnished to me of the disregard on the part of some of the Departments, of the regulation of the Treasury Board, which fixes the date of payment, in each month, of the Civil Service employés.

The mode adopted to prevent my being in a position to identify the cases in which the regulation is evaded, is the dating of the cheque on the prescribed day while it is issued earlier and cashed, but not presented at the Bank of Montreal until the day it purports to be drawn.

It appears proper that the information which I have obtained, but cannot well use, should be conveyed to you for such action on your part as may be considered necessary.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDougall,  
*Auditor-General.*

J. M. COURTNEY, Esq.,  
Secretary of the Treasury Board.

EXTRACT from the Minutes of a meeting of the Treasury Board, held at Ottawa, on the 25th June, 1879.

"The Board directs that the Departmental pay lists be passed upon the following dates:—July 1, for July; August 4, for August; September 6, for September; October 9, for October; November 12, for November; December 15, for December, January 17, for January, 1880; February 19, for February; March 21, for March; April 23, for April; May 26, for May, and June 27, for June; and for future fiscal years, within the last five days of each month."

(Circular to all Departments.)

OTTAWA, 29th June, 1881.

SIR,—I am directed by the Hon. the Chairman of the Treasury Board, to inform you that at a meeting held on the 27th inst., a letter from the Auditor-General was read, in which it was stated, that it had come to his knowledge that some of the Departments had, in contravention of the Treasury Board Minute, of the 28th June, 1879, paid to certain of their employes their salaries in advance, and that the mode adopted to prevent discovery, is by dating the cheque given in advance on the proper date of payment. On examination of the bank returns, this has been found to be the case; and I am now directed to request your attention to the minutes of the 28th June, 1879, and to ask that if you have not in your Department, already, conformed to the same, that you will give the necessary instructions to have it fully complied with in the future.

I have the honor to be, Sir,

Your obedient servant.

J. M. COURTNEY,

*Deputy Minister of Finance.*

*Audit of Currency Accounts, &c.*

OTTAWA, 6th July, 1881.

SIR,—I have the honor to ask your consideration of the 22nd section of the Audit Act, so far as it relates to Dominion notes. I am not quite clear whether the section contemplates my taking such steps, as may be necessary, to determine the accuracy of the statements of the receipts and of the issues of the notes.

Please inform me if, from the wording of the section, or on other grounds, you think it proper that the examination should be made by this office.

It appears to me that my examination, if ordered, should be made on the following basis:—

1st. A monthly statement in duplicate from the engraver, of the numbers and denominations of notes sent to Ottawa, and another from each of the Assistants Receiver General, showing his receipts and issues of Dominion notes and specie to be made.

In all cases one of the statements would be for the Finance Department and the other for this office.

2nd. Stock of the notes in the vault to be now taken.

3rd. An examination of the stock in the vaults to be made from time to time by a clerk in this office.

4th. Entries to be passed through this office, on the application of the Finance Department, without previous examination.

5th. Cancelled notes to be examined for this office, after they are returned from the checkers in the Finance Department, in the same way that they have hitherto been examined by a clerk of the Finance Department.

I, have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

J. M. COURTNEY, Esq.,  
Deputy Minister of Finance.

OTTAWA, 7th July, 1881.

SIR,—I have the honor to acknowledge your letter of yesterday's date respecting the issues and cancellation of Dominion notes.

I imagine from the tenor of the Act that the management of the note issue is under the direction of the Minister of Finance, and in his absence it would not be becoming on my part to venture an opinion as to the advisability of submitting that branch of the Public Service to an audit by your office. I will, however, on the reassembling of the Treasury Board have the matter brought up for early consideration.

In the meantime the Act clearly indicates that you are conjointly with myself interested with the examination and cancellation of the notes redeemed, I have given instructions to have the fifth suggestion in your letter complied with.

I have the honor to be, Sir,

Your obedient servant,

J. M. COURTNEY,

*Deputy Minister of Finance.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

EXTRACT from the Minutes of a meeting of the Treasury Board, held at Ottawa on the 2nd day of November, 1881.

FINANCE }  
AUDIT. }

The Board had under consideration the correspondence with the Auditor-General respecting the audit (if any) to be performed in connection with the issue and redemption of Dominion notes. The sections of the Audit Act governing the Dominion note issue are the 20th, which defines, among other duties of the Deputy Minister of Finance, that he shall keep "a register of provincial notes, or notes of the Dominion, issued or cancelled;" and the 22nd, that "it shall be the duty of the Auditor-General and the Deputy of the Minister of Finance to examine and cancel debentures, Dominion and provincial notes, and other securities representing the debt of the Dominion, and which have been redeemed."

The Board are of opinion, after reading the above extracts, that beyond an audit of the notes redeemed no prescriptive right rests in the Auditor-General to audit the note issue, and that the audit (if any) would be one which of themselves the Board would have to direct under the 48th section of the Act.

The Board direct that an audit of the note issue be made by the Auditor-General, and that, in addition thereto, they lay down the following as the rules for the future management of the Dominion currency:—

(1.) That it appears to the Board that it would be desirable in the public interest to supply in future, after the contractor's present supply is exhausted, the paper for

the printing of Dominion notes, and it is hereby directed, that in accordance with the ninth clause of the contract with the Bank Note Company, the Stationery Office do order as soon as possible a distinctive paper, to be approved by the Minister of Finance for the future printing of the Dominion notes.

(2.) That when orders are given to the contractor, a supply of the distinctive paper be sent forward at the same time, and that the contractor shall give a receipt for the number of sheets sent to him.

(3.) That whenever it may be found desirable the contractor shall account for the sheets so sent to him.

(4.) That at the completion of each order a return shall be made out by the contractor of the number of sheets used, of the number spoilt and of the number left, and the number spoilt and left shall be returned to the Finance Department.

(5.) That the contractor shall send an advice note to the Minister of Finance of each package of notes sent to the Department.

(6.) That immediately on the receipt of a package, the contents of the same shall be counted and acknowledged to the contractor, and that should any error occur in any of the packages, notification of the same shall be at once sent to the contractor.

(7.) That all such notes after being counted be passed to an account called the "Unsigned Note Account."

(8.) That only one bundle at a time be given to each officer countersigning notes; when such bundle is given out to be signed, the person whose duty it is to countersign the same shall immediately count the bundle and give a receipt therefor.

(9.) That on completion of the signing of a bundle the same shall be counted in the office of the Comptroller, and if found correct a receipt be given to the person who countersigned the same.

(10.) That on completing the notes the amount so completed be transferred to an account to be called the "Note Reserve Account."

(11.) That in sending the notes to the offices of the Assistant Receivers-General the receipt of the express company be taken, and that receipts be sent at once to the Finance Department.

(12.) That the amounts so sent out be taken from the "Note Reserve Account," and transferred to "Assistant Receiver-General Note Account."

(13.) That the accounts with the Bank Note Company be settled monthly.

(14.) That such accounts be rendered in duplicate, one to be sent to the Finance Department, the other to the Auditor-General.

(15.) That the several Receivers-General do render in future their accounts as at present, but in duplicate, one copy to be sent to the Finance Department, the other to the Auditor-General.

(16.) That the stock in the vault be now verified by the Auditor-General or the Assistant Auditor.

(17.) That the Auditor-General or Assistant Auditor do from time to time make an examination of the stock in the vault; and that the duty of such inspection be performed only by one or other of those officers.

(18.) That the examination of the cancelled notes be made by the Audit Office in the same manner as has heretofore been done by the Finance Department.

By order of the Honorable the Treasury Board.

J. M. COURTNEY,

*Secretary.*

AUDITOR-GENERAL'S OFFICE,

OTTAWA, 18th November, 1881.

SIR,—I have read the minute of the Hon. the Treasury Board on the audit of the accounts, &c., connected with the currency.

I shall be happy to give directions that the examination is to be carried out in the manner prescribed by the minute.

I am, however, compelled to say that with reference to the person to do the work, I cannot, from the 15th and 48th sections of the Audit Act, which apply more particularly to that part of the subject or from any other section of it, draw the conclusion that Parliament intended to withhold, under any circumstances, from the Auditor-General of the time, the right to name the individual in his office to perform any of his duties.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

J. M. COURTNEY, Esq.,  
Secretary of the Treasury Board.

FINANCE DEPARTMENT,

OTTAWA, 19th November, 1881.

SIR,—I have your letter of the 18th instant respecting the audit of the accounts of the currency.

I observe that you propose to give directions that the examination is to be carried out in terms of the minute, but that you point out, in your opinion, Parliament did not withhold from you the right to name the individual in your office who should perform the duties required.

I presume that this refers to the limit suggested by the Board that the examination of the securities in the vault should be performed either by the Assistant Auditor or yourself, for in no other part of the minute is any limitation mentioned, and if my presumption be correct, I may state that the Board in promulgating the minute had no intention of interfering with your power, but simply desired to adopt such rules of safety and precaution as are in use in, I believe, all banks the world over when dealing with monies and securities.

Your obedient servant,

J. M. COURTNEY,

*Deputy Minister of Finance.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

AUDITOR-GENERAL'S OFFICE,

OTTAWA, 20th November, 1881.

SIR,—I have your letter of the 19th inst. replying to mine regarding the audit of the currency accounts.

I did not suppose that there was an intention on the part of the Board to withhold from the office any of its rights.

My object in writing was to draw attention to a course which if continued would lessen the authority of the office, and contrary, as I think, to the spirit of the Audit Act.

I am always willing to admit that your own course has been of much service in putting the provisions of the existing system in force.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

J. M. COURTNEY, Esq.,  
Secretary of the Treasury Board.

*Legality of Superannuation Abatements considered.*

OTTAWA, 25th July, 1881.

SIR,—With reference to refunds of superannuation drawback, I would beg you to consider how far such refunds, except when the abatement was improperly made, are legal.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

J. M. COURTNEY, Esq.,  
Secretary of the Treasury Board.

20th August, 1881.

MY DEAR SIR,—Your letter of 25th July, having reference to refunds of superannuation, has awaited my return.

I regret that I hardly understand from the letter the nature of the questions you ask. I presume you mean that refunds have been made of superannuation abatements and you doubt their legality; if you will kindly specifically mention the payment or payments that have been made, I will endeavor to answer the question.

Yours very truly,

J. M. COURTNEY,

*Deputy Minister of Finance.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

OTTAWA, 27th August, 1881.

SIR,—In reply to your letter of the 20th instant, regarding superannuation abatements, I beg to say that my letter was intended to bring up the question of the legality of returning, under any circumstances, abatements which had been made under the sanction of law, whether those, from whom they were withheld, accepted other employment from the Government with salaries not subject to superannuation abatements, gave up their positions or were removed.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

J. M. COURTNEY, Esq.,  
Secretary of the Treasury Board.

OTTAWA, 28th September, 1881.

DEAR SIR,—In reply to your favor of yesterday regarding superannuation abatements returned, I would say that the payments on the 25th November, 1880, to J. Patterson, \$72; 18th January, 1881, to J. Patterson, \$11; 19th July, 1881, to F. Chaloux, \$25.07, are the kind to which I referred.

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

J. M. COURTNEY, Esq.,  
Deputy Minister of Finance.

*Précis* from Treasury Board.

OTTAWA, 29th September, 1881.

The Auditor-General draws attention, in a letter of the 25th July, to refunds of superannuation abatement, and in a letter dated 27th August, in reply to one from the Deputy Minister of Finance, the Auditor-General questions "the legality of returning, under any circumstances, abatements which had been made under sanction of law, whether those from whom they were withheld accepted other employment from the Government with salaries not subject to superannuation abatements, gave up their positions or were removed." The Auditor, in a letter of the 28th inst., cites two cases of J. Patterson and F. Chaloux. The cases stand as follows:—

Mr. Patterson was employed on the Welland Canal Staff and paid superannuation tax, but he afterwards went to the Pacific Railway Staff, at Winnipeg, and no abatement for superannuation being made there, he applied for a refund of the sums paid by him and received \$83.

Mr. Chaloux was lock-master on the Chambly Canal and paid superannuation tax; he was afterwards appointed foreman carpenter and was not eligible for superannuation. He applied for the amounts paid by him when lockmaster and received \$28.07.

OTTAWA, 18th November, 1881.

SIR,—I have the honor to report that the Honorable the Treasury Board has had under consideration your letter respecting refunds of superannuation abatements, and as the Board is advised by the Department of Justice (copy herewith) that such refunds are contrary to law, the Board consider it desirable to place in the Estimates a small amount to cover such refunds, to be expended under authority of the Governor in Council.

Your obedient servant,

J. M. COURTNEY,

*Deputy Minister of Finance.*

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 8th November, 1881.

SIR,—I have considered the question respecting the legality of refunding moneys received by way of superannuation tax, and I am of opinion that without the authority of Parliament the moneys cannot legally be refunded.

Under the Superannuation Act the abatement made from the salaries is made part of the Consolidated Revenue Fund. There is no provision in the Act for a return of the abatement, and I think that under section 32 of the Audit Act, a cheque for the return of the money could not be issued.

Papers returned.

I have the honor to be, Sir,

Your obedient servant,

Z. A. LASH,

*Deputy Minister of Justice.*

J. M. COURTNEY, Esq.,  
Deputy Minister of Finance.



*Limitation to Employment of Extra Clerks.*

AUDITOR-GENERAL'S OFFICE,  
24th June, 1881.

DEAR SIR,—I beg to draw your attention to 31st Vic., cap. 34, sec. 19 and subsections.

Apparently authority is not given for the employment of extra clerks by Council, even by successive Orders for a longer period than six months.

I take up the question now, as the estimates for 1881-82 are under consideration.

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

J. M. COURTNEY, Esq.,  
Deputy Minister of Finance.

*Extra Emoluments to permanently employed Officials.*

AUDITOR-GENERAL'S OFFICE,  
OTTAWA, 6th October, 1881.

SIR,—I observe that in England, under the authority of the Treasury Board, a statement is sent from each Department to the Auditor-General of amounts which may have been paid by the Department to any of its permanently employed officials in addition to their salaries.

Our own Public Accounts Committee asked for information with regard to the accounts similar to that provided by the English accounts.

Perhaps you will draw the attention of the Honorable the Treasury Board to the subject, with a view to have its decision upon the advisability of following the English practice.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

J. M. COURTNEY, Esq.,  
Secretary of the Treasury Board.

OTTAWA, 7th October, 1881.

MY DEAR SIR,—Will you kindly favor me with a copy of the Treasury Minute directing the Department to forward to the Comptroller and Auditor-General the amounts paid in addition to salaries to permanently employed officials, on its receipt I will take an early opportunity of submitting your letter of yesterday's date to the Treasury Board.

Yours very truly,

J. M. COURTNEY,  
*Deputy Minister of Finance.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

OTTAWA, 11th October, 1881.

SIR,—In reply to your letter of the 7th instant, regarding extra remuneration to Civil Service employes, I enclose a copy of the Treasury Minute of the 31st October, 1877.

I am yours truly,

J. L. McDOUGALL,  
*Auditor-General.*

J. M. COURTNEY, Esq.,  
Secretary of the Treasury Board.

EXTRACT from First Report, Public Accounts, House of Commons (England), 13th March, 1878.

(*Treasury Minute 31st October, 1877.*)

IX.—NOTES OF EXTRA REMUNERATION.

Adverting to the remarks made by the Committee in paragraphs 9, 41 and 106 of their report, my Lords direct that the following circular be issued to all accounting departments, including the War Office and Admiralty:—

SIR, (or, as the case may be), I am directed by the Lords Commissioners of Her Majesty's Treasury to state (for the information, &c.), that in consequence of various remarks made by the Comptroller and Auditor-General in his reports on the Appropriation Accounts for 1875-76, and by the Committee of Public Accounts for 1877, in their report of 16th May last, my Lords think it advisable to issue definite instructions to all accounting departments for their guidance in appending, to their estimates and appropriation accounts, notes of extra remuneration, pensions and other extraneous emoluments which may be enjoyed by officers on their establishments.

In every case of doubt reference should be made to this Department, but the following will serve as general rules for determining—

- (a.) Whether a particular payment or source of income ought to be noted at all;
- (b.) Whether it ought to be noted in the Estimates or in the Appropriation Accounts, or in both;
- (c.) Whether, if a payment by one department to an officer of another department is to be noted in an appropriation account, the account ought to be that of the vote from which the payment is made, or that of the vote which bears the charge of the ordinary salary of the payee.

1. If any salaried officer provided for in a particular vote receives additional remuneration or a pension from another vote, or from the Consolidated Fund, or with official permission from some local or special fund, the source and amount of such additional remuneration or pension should be noted in the estimate in which the ordinary salary of such officer is provided; and if he is employed on fixed salary by two different departments at the same time, a note of such double salary should appear in the estimates of both departments; but such notes need not be inserted in the Appropriation Accounts, unless they have by inadvertence, escaped record in the Estimates.

2. If the extra emoluments of an officer be of varying amount, their source and probable annual amount should be noted in the estimate of the vote in which the ordinary salary of such officer is provided, and actual amount received by him in the year should be noted in the Appropriation Accounts of that vote.

3. No note need be made in the Estimates of past payment to officers, which are not likely to recur in the year of estimate; but all such payments should be noted in the Appropriation Accounts of the votes in which the salaries of the officers are provided, unless they were anticipated in the notes to the Estimates for the year in which they occurred.

4. To enable accounting officers to note payments made to officers of their own departments from extraneous sources, the following rule should, in accordance with the recommendation of the Committee of Public Accounts, be strictly observed.

Whenever payments are made by one department to an officer of another department, explicit notice thereof should be sent by the paying department to the department that accounts for the vote in which the officer's ordinary salary is provided.

If the person receiving the payment be a civil officer receiving a pension provided for in the Superannuation Vote, the notice should be sent to the Paymaster-General, in order that he may cause the payment to be noted in the Appropriation Account of that vote. But if the pension be provided for in the vote for Dublin Metropolitan Police, Irish constabulary, or the revenue departments, the notice should be addressed to the department administering those votes.

If any naval or military pensioner receives a civil salary, his pension should, of course, be noted in the estimate providing for his salary; and if casual remuneration be paid from a civil vote to such a pensioner, the payment should be noted in the appropriation account of that vote. But notice of it need not be sent to the War Office or Admiralty.

5. No detailed mention need be made in the Estimates or accounts of extra payments to large bodies of men, based on well defined regulations, such as the rewards for revenue detectives paid to the Irish constabulary, and soldiers' good conduct pay.

OTTAWA, 14th October, 1881,

SIR,—I have the honor to enclose to you an extract from the minutes of a meeting of the Honorable the Treasury Board held at Ottawa the 13th October, in connection with the forwarding with the appropriation accounts a statement of the extra emoluments, if any, paid to permanently employed officials.

I have the honor to be, Sir,

Your obedient servant,

J. M. COURTNEY,

*Secretary.*

J. L. McDougall, Esq.,  
Auditor-General.

EXTRACT from the Minutes of a Meeting of the Treasury Board, held at Ottawa, on the thirteenth day of October, 1881.

The Board had under consideration a letter from the Auditor-General, stating that the several Imperial expending departments, under instructions from the Lords of the Treasury, forwarded with their Appropriation accounts to the Comptroller and Auditor-General, statements showing the extra emoluments, if any, paid to permanently employed officials, and asking whether in view of the action of the Public Accounts Committee during the last session of Parliament similar statements should be forwarded to his office with the appropriation accounts. The letter was accompanied by a copy of the English Treasury Minute.

The Treasury Board are of opinion that the practice pursued in England should be followed in Canada, and direct that the suggestion of the Auditor-General be fully carried out.

J. M. COURTNEY,

*Secretary.*

There has been substantial progress made since my last report in extending the provisions of the Audit Act to the various services of the Dominion, although I have been unable to examine all the accounts that it is desirable to have audited.

I would mention two important classes still in arrear, the statements of the transactions with the several Canadian Banks and those with the English Agents.

J. L. McDougall,

*Auditor-General.*

Auditor-General's Office,  
9th February, 1882.

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APPROPRIATION ACCOUNTS

FOR FISCAL YEAR ENDED 30<sup>TH</sup> JUNE, 1881.

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## Appropriation Accounts for Fiscal Year ending 30th June, 1881.

## INTEREST ON PUBLIC DEBT.

ACCOUNT of sums expended, compared with the sum estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Payable in London.</i>				
On issue of Canada, at 5 per cent. .... a	1,569,752 10	1,574,594 43		4,842 33
do do 6 do ..... b	379,979 60	375,774 80	4,204 80	
do New Brunswick, at 6 per cent.	269,486 80	269,486 80		
do Nova Scotia, at 6 per cent. ....	64,970 00	64,970 00		
do British Columbia, at 6 per cent	55,480 00	55,480 00		
do Dominion, at 4 per cent. ....	3,562,400 00	3,562,400 00		
do do 5 do ..... c	121,666 67	121,666 67		
do Prince Edward Island, at 6 per cent. ....	65,466 40	65,466 40		
Additional loans to be issued ..... c	150,000 00		150,000 00	
<i>Payable in Canada.</i>				
	6,239,201 57	6,089,839 10	149,362 47	
On issue of Canada, at 5 per cent. ....	5,722 50	5,722 50		
do Nova Scotia, at 6 per cent. ....	87,115 20	87,115 20		
do New Brunswick, at 6 per cent.	7,374 00	7,374 00		
do Prince Edward Island, at 6 per cent. ....	12,666 00	12,066 00		
Debentures, 6 per cent. ....	32,280 00	32,280 00		
A Stock, 6 per cent. ....	1,002 00	1,002 00		
B do 6 do ..... d	13,149 82	15,797 58		2,647 76
A do 5 do ..... e	21,903 84	21,903 80	0 04	
B do 5 do ..... f	122,195 00	136,990 99		14,795 99
C do 5 do ..... g	3,080 80	3,080 79	0 01	
D do 5 do ..... h	307,464 38	313,156 44		5,692 06
Savings Banks :—				
Post Office, 4 per cent. .... i	136,854 09	179,789 78		42,885 69
do do 5 do ..... j	8,390 00	5,165 03	3,224 97	
Toronto 4 do ..... k	9,586 33	15,575 20		5,988 87
Winnipeg 4 do ..... l	3,897 87	5,349 72		1,451 85
Nova Scotia, at 4 per cent. .... m	109,360 85	137,771 36		28,410 51
New Brunswick, at 4 per cent. .... n	70,016 96	86,873 47		16,856 51
British Columbia, at 5 per cent. ... o	59,036 78	57,000 66	2,036 12	
Prince Edward Island, at 4 per cent. .... p	18,417 73	21,303 44		2,885 71
Indian Fund, at 6 per cent. .... q	70,704 63	67,990 34	2,714 29	
do do 5 do ..... r	90,538 76	95,301 94		4,763 18
Widows' Pension and Uncommuted Stipends, at 5 per cent. .... s	743 67	515 23	228 44	
Interest on Trust Funds, at 5 per cent t	192,155 95	192,155 94	0 01	
Seigniorial Indemnity to Townships		260 00		
Compensation to Seigniors		23,894 70		
Quebec Harbor Sinking Fund		3,277 92		
Baring Bros. & Co., interest on account current		142 78		33,074 37
Bank of Montreal, London, interest on account current		4,077 02		
Atlantic Mutual Insurance Co., interest on dividends		1,421 95		
<b>Total, Interest on Public Debt. ....</b>	<b>7,592,258 73</b>	<b>7,594,144 88</b>		<b>1,886 15</b>

I certify that this account has been examined under my directions and is correct.

Examined,

F. HAYTER.

J. L. McDougall,

Auditor-General.

**STATEMENT of the Public Debt payable in London, showing the amount of each Loan bearing interest, 30th June, 1881, and the interest paid during the Year 1880-81.**

Service.	—	Amount.	Amount.	Interest.
<i>Payable in London.</i>	£ s. d.	£ s. d.	\$ cts.	\$ cts.
<b>Issue of Canada, at 5 per cent—</b>				
22 Vic., cap. 84 and 18.....	6,446,636 2 9			
12 Vic., cap. 5.....	24,300 0 0	6,470,936 2 9	31,491,889 20	1,574,594 43
<b>Issue of Canada, at 6 per cent—</b>				
18 Vic., cap. 4.....	174,770 11 0			
12 Vic., cap. 5.....	244,607 17 1			
18 Vic., cap. 3 and 103.....	52,761 3 7			
12 Vic., cap., 53 and 16 Vic., cap. 17	42,460 8 4			
19 and 20 Vic., cap. 86, and 12 Vic.,	228,900 0 0			
cap. 5.....	268,200 0 0	1,011,700 0 0	4,923,606 67	375,774 80
22 Vic., cap. 83, and 20 Vic., cap. 17				
<b>Issue of New Brunswick, at 6 per cent</b>				
New Brunswick and Canada Railway	42,000 0 0			
19 Vic., cap. 14 and 16, New Bruns-	96,800 0 0	920,900 0 0	4,481,713 33	269,486 80
wick.....	782,100 0 0			
19 Vic., cap. 16, New Brunswick.....				
<b>Issue of Nova Scotia, at 6 per cent—</b>				
27 Vic., cap. 6, Nova Scotia.....		222,500 0 0	1,082,833 33	64,970 00
<b>Issue of British Columbia, at 6 per cent</b>				
British Columbia Loan Act, 1863....	50,000 0 0			
Vancouver Loan Act, 1863.....	40,000 0 0	190,000 0 0	924,666 67	55,480 00
British Columbia Loan Act.....	100,000 0 0			
<b>Issue of Dominion, at 4 per cent—</b>				
Guaranteed Loan of 1869.....	1,500,000 0 0			
do 1873.....	1,500,000 0 0			
do 1873, Rupert's				
Land.....	300,000 0 0			
do 1875.....	1,500,000 0 0			
do 1878.....	1,500,000 0 0	6,300,000 0 0	30,660,000 00	1,226,400 00
Unguaranteed Loan of 1874.....	4,000,000 0 0			
do 1875.....	1,000,000 0 0			
do 1876.....	2,500,000 0 0			
do 1878.....	1,500,000 0 0	12,000,000 0 0	58,400,000 00	2,336,000 00
do 1879.....	3,000,000 0 0			
<b>Issue of Dominion, at 5 per cent—</b>				
Intercolonial Railway.....		500,000 0 0	2,433,333 33	121,666 67
<b>Issue of Prince Edward Island, at 6</b>				
<b>per cent—</b>				
24 Vic., cap. 4, Prince Edward Island		224,200 0 0	1,091,106 67	65,466 40
		27,840,236 2 9	135,489,149 20	6,089,839 10

I certify that this account has been examined under my directions and is correct.

Examined,  
F. HAYTER.

J. L. McDOUGALL,  
Auditor-General.

**STATEMENT of Sinking Funds, held against Debt in England, showing the amount of each Fund, 30th June, 1881, and the interest received during the Year 1880-81.**

Sinking Fund.	Amount.			Amount.			Interest.		
	£	s.	d.	\$	cts.	\$	cts.	\$	cts.
Consolidated Canadian Loan.....	1,210,791	15	4	5,892,520	09	272,760	32		
Intercolonial Railway Loan.....	411,800	0	0	2,004,093	34	86,003	73		
Rupert's Land Loan.....	46,900	0	0	228,246	64	10,263	80		
British Columbia Loan.....	159,300	0	0	775,260	02	35,654	07		
Loan of 1874.....	156,149	2	10	759,925	83	27,306	67		
do 1875.....	129,823	8	6	631,807	32	23,291	50		
do 1876.....	55,353	2	7	269,385	22	9,047	66		
do 1878.....	60,067	5	8	292,327	45	9,634	40		
do 1879.....	22,800	0	0	110,960	00	2,238	67		
	2,252,984	15	11	10,964,525	91	476,200	82		
Excess of Debt in England over Sinking Fund.....	25,587,251	6	10	124,524,623	29	5,613,638	28		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

F. HAYTER.

AUDIT OFFICE,

OTTAWA, 19th October, 1881.

SIR,—I return an entry warrant received from you lately, transferring a refund of \$116.80, made by Glyn, Mills, Currie & Co., from the credit of "Interest on Public Debt," to the credit of "Casual Revenue." The grounds for the transfer, as given me by the Dominion Book-keeper—that he wishes the amount appearing in the Public Accounts as "interest paid" to be the same as that on which the agents receive commission—seem to me insufficient.

I might call your attention to the fact that Messrs. Glyn, Mills, Currie & Co., when refunding excess of interest paid to them, omit refunding the commission on the same.

I have the honor to be, &c.,

J. L. McDOUGALL,

*Auditor-General.*

The Deputy Minister of Finance.

FINANCE DEPARTMENT,  
OTTAWA, October 22nd, 1881.

MY DEAR SIR.—I have your letter of the 19th instant, returning the entry debiting interest on Public Debt and crediting Casual Revenue.

I have looked into the matter, and I find that for some time back Casual Revenue has been credited with similar refunds, and that since the refund now in question, £24, was made, other refunds have also been made which have been passed by your office to "Casual Revenue." I trust that you will be good enough to allow this entry for the present to stand.

You are no doubt aware that the whole question of "Unpaid Dividends" is now under consideration, and that a sum of over £5,000 has been received on that account from Messrs. Baring. I have given directions to have the account adjusted as soon as the Public Accounts are compiled; in the meantime, I would be greatly obliged if the present method of procedure be not disturbed.

I notice your remark about the refunding the commission by the London agents. I perfectly agree with you, but at the present moment I think it better to let the matter remain in abeyance; the amount involved is small, \$1.16, but the matter will not be forgotten.

Yours very truly,

J. M. COURTNEY,  
*Deputy Minister of Finance.*

J. L. McDougall, Esq.

AUDIT OFFICE,  
OTTAWA, October 29th, 1881.

SIR.—I enclose a statement of your expenditure for "Interest on Public Debt" as compared with the estimates, and request that you will favor me with explanations by sub-heads of the causes of difference between estimate and expenditure.

The payments under the last six sub-heads, with the exception of "Atlantic Mutual Insurance Co., Interest on Dividends," might, I think, have been anticipated.

I have the honor to be, &c.,

J. L. McDougall,  
*Auditor-General.*

J. M. COURTNEY, Esq.,  
Deputy Minister of Finance.

FINANCE DEPARTMENT,  
OTTAWA, November 4th, 1881.

SIR.—I have the honor to acknowledge the receipt of your letter of the 29th ultimo, enclosing a statement of expenditure of "Interest on Public Debt" compared with the estimates, and asking me to explain the variations between the expenditure and the estimates.

Before making any explanation in the matter, I beg to call your attention to the fact that the service for "Interest on Public Debt" being purely statutory, does not require a vote, and the details as rendered are simply to be taken as a guide to Parliament. I believe in England the expenditure is controlled by Commissioners and forms no part of the Appropriation Accounts.

I have now the honor to refer you to the estimates presented to Parliament, in which you will see that the estimates for interest on stocks and savings bank deposits are based on the respective capitals of those classes of debt as appeared on the 31st



December, 1879, and 31st January, 1880; the accretions of debt in those classes accounted for the excess on those sub-heads, and further did away with the necessity of negotiating additional English loans, thereby saving an estimated interest of \$150,000; you will, I have no doubt, have observed, that in this large service with an expenditure of over \$7,500,000, the whole excess over the calculations was but \$1,886.15.

I must differ with you as to the remark made that the last six expenditures, with one exception, might have been anticipated. The total of those expenditures aggregated \$33,000 odd, of which \$23,000 represented interest on the funds for the compensation to Seigniors. The capital of this was expected to be paid long ago, and was taken into account when estimating the amount likely to be paid as interest on New Debt.

I have the honor to be, Sir,

Your obedient servant,

J. M. COURTNEY,

*Deputy Minister of Finance.*

The Auditor-General.

AUDIT OFFICE,

OTTAWA, November 5th, 1881.

SIR,—I beg to acknowledge receipt of your letter of 4th November, concerning "Interest on Public Debt."

I regret that you should have gathered the impression from my letter of 29th October, that I considered a vote necessary for "Interest on Public Debt." I was aware that the estimates for this service were placed before Parliament mainly for the purpose of showing the balance of money available for other expenditure, but considered that Parliament had a right to know why the payments differed from the estimate.

The report of the Sub-Committee on Public Accounts, to the effect that "the course pursued by the Auditor-General of calling for and reporting the reasons given for any material variation between the amount taken under any sub-head and the amount actually expended under the same sub-head, is correct," while perhaps referring at the time more particularly to grants of supply, might I think be also applied with propriety to statutory expenditure. Would you please oblige me with explanations of variations by sub-heads, and not merely of the whole over-expenditure?

I am, Sir, your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

The Deputy Minister of Finance.

FINANCE DEPARTMENT,

OTTAWA, November 8th, 1881.

SIR,—I have the honor to reply to your letter of the 5th instant, respecting the expenditures against the estimates for the service of "Interest on Public Debt."

Before answering the letter, I beg to correct the idea that you were not aware that the estimate for interest on Public Debt was only a guide to Parliament; pressure of work and constant interruptions do not certainly tend to exact writing, but on re-reading my former letter, I fail to see why you should have gathered such an impression. I simply intended, as I presumed the correspondence would be published, to convey the idea that from the nature of the service alterations through conversions, redemptions, &c., must necessarily happen, even after the estimate is

promulgated, although the utmost care is taken to give to Parliament the closest approximate figures; in this case, notwithstanding the large expenditure of some \$7,500,000, the difference is but \$1,800 odd.

Without entering into the question of whether it is desirable to apply to the Statutory Expenditure the recommendation made by the Sub-Committee of the Public Accounts Committee, I thought I had given explanations in detail of the several variations, and not merely of the over-expenditure. I return the abstract lettered, and beg to call your attention to the fact that (c) under-expenditure of \$150,000 was duly advised to you as being in consequence of there being no necessity of placing a loan on the English market; that (d, f, h, i, k, l, m, n and p) over-expenditures were duly advised to you as increases, owing to accretions of debt in Savings Banks and stocks beyond the capitals as enumerated on the several dates placed in the estimates; that as to (u) I venture to differ from your remarks, and I stated that as to the greater part of this over-expenditure, it was calculated in the \$150,000. I regret that I did not notice (e, g and t) under-expenditures of 4c., 1c. and 1c., severally occasioned by under payments of those sums, and also the other variations which I now try to explain: (a and b) a certain portion of English debt was estimated at 6 per cent. instead of 5 per cent.; (j, q and s) under-expenditures, the principal in these cases was reduced; (o) under-expenditure, through reduction of rate of interest; (r) over-expenditure, through accretions of debt.

I trust these explanations will suffice.

I have the honor to be, &c.,

J. M. COURTNEY,  
*Deputy Minister of Finance.*

The Auditor-General.

POST OFFICE DEPARTMENT, SAVINGS BANK BRANCH,  
OTTAWA, 25th Oct., 1881.

SIR,—As requested in your letter of this date, I beg to say that the interest, \$184,904.81, allowed on deposits in this Bank during the year ended 30th June last, should be divided as follows:—

Interest on deposits drawing 4 per cent.....	\$179,739 78
“ “ “ 5 “ “ .....	5,165 03

Interest at 5 per cent. was discontinued on the 1st of March, and on that day all deposits were placed under the uniform rate of 4 per cent.

I have the honor to be &c.,

J. C. STEWART,  
*Superintendent.*

J. L. McDougall, Esq.  
Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881.*

## PREMIUM AND EXCHANGE.

ACCOUNT of sums expended, compared with the sum estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

Service.	—	Estimate.	Expenditure.	Expenditure compared with Estimate.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Premium and Exchange.....		20,000 00			
Premium on debentures purchased for Sinking Fund.....	37,255 85				
Discount on remittances to Baring Bros.	3,692 70				
Exchange.....	3,443 93		44,392 48		24,392 48

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
F. HAYTER.

FINANCE DEPARTMENT,  
OTTAWA, 4th November, 1881.

SIR,—I have the honor, in reply to your letter of the 31st ultimo, to state that owing to the rise in the market value of the Dominion Government Securities in England a larger price has had to be paid for the debentures purchased for the several sinking funds, and, consequently, the expenditure against the estimate for premium and exchange has so far been increased.

Your obedient servant,

J. M. COURTNEY,  
*Deputy Minister of Finance.*

The Auditor-General.

## EXPENDITURE ON ACCOUNT OF INVESTMENTS DURING THE YEAR 1880-81.

Bank of Montreal.....	500,000 00
Quebec Harbour.....	202,000 00
Graving Dock, Quebec.....	175,000 00
	877,000 00

## Appropriation Accounts for Fiscal Year ending 30th June, 1881.—Continued.

## SINKING FUND.

ACCOUNT of sums expended, compared with the sum estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.			
			Less than Estimated.		More than Estimated.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Consolidated Canadian Loan .....	419,493 59	403,446 66	16,046 93			
Intercolonial Loan .....	244,203 95	228,246 66	15,957 29			
Rupert's Land Loan .....	24,666 88	24,333 34	333 54			
British Columbia Loan .....	65,584 90	64,726 67	858 23			
Dominion 4 per cent. Loan, 1874 .....	126,386 65	121,180 00	5,206 65			
do 4 do 1875 .....	121,005 73	117,773 33	3,232 40			
do 4 do 1876 .....	70,785 19	68,133 33	2,651 86			
do 4 do 1878 .....	119,666 68	115,826 67	3,840 01			
do 4 do 1879 .....	78,295 38	73,486 67	4,808 71			
Total .....	1,270,088 95	1,217,153 33	52,935 62			

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
F. HAYTER.

AUDIT OFFICE,  
OTTAWA, 31st October, 1881.

SIR,—I enclose a statement of your expenditure for "Sinking Fund," as compared with the estimates, and request that you will favor me with explanations by sub-heads of the causes of difference between expenditure and estimate.

I might point out that the charges for premium and brokerage, in connection with the Sinking Fund, are implicitly estimated for twice, being, by the nature of the expenditure, covered by the amounts under "Sinking Fund," as well as by those under "Premium and Exchange," and "Charges of Management."

I have the honor to be, &c.,

J. L. McDOUGALL,  
*Auditor-General.*

The Deputy Minister of Finance.

## FINANCE DEPARTMENT,

OTTAWA, November 5th, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 31st ultimo, with an abstract of expenditure of the "Sinking Funds" service for the year 1880-81, compared with the estimates, and requesting an explanation of the variations.

I have further to notice the remarks as to the charges in connection with the above service, and with reference thereto, I beg to state that the estimates for the several Sinking Funds are carefully calculated, and are based upon the percentage of the principal of the several loans, and the interest of the sums already invested and to be invested. For the year under review I find from the MS. estimates that even greater care than usual was taken, and that the estimate was prepared by Professor Cherriman.

I am aware that the amount of stocks purchasable by the sums to be invested will vary with the fluctuations of the market; that if our stocks are selling below par, a larger amount can be purchased than when the stocks are ruling above par; but I am of opinion that our balance sheet should show the par value, as that will be the value taken when the several loans mature. I have, however, long thought it desirable to show the actual amount invested in some shape or other, and if you will kindly refer to the Public Accounts for 1879-80, and previous years, you will find in the comparative table of Receipts and Expenditures prefixed, that the absolute cash payments only are shown, and the nominal amounts struck out.

With these remarks, I may state that the apparent under expenditure results from the investments of the year being made over par.

Your obedient servant,

J. M. COURTNEY,

*Deputy Minister of Finance.*

The Auditor-General.

*Appropriation accounts for Fiscal Year ended 30th June, 1881.—Continued.*

## REDEMPTION OF DEBT.

ACCOUNT of sums expended, compared with the sum estimated, for the year ended 30th June 1881, showing the surplus or deficit upon each sub-head of estimate.

Service.	—	Estimate.	Expenditure	Expenditure compared with Estimate.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Province of Canada (due in London).....		1,311,566 67	1,423,500 60		111,933 33
Prince Edward Island Debentures.....			14,600 00		14,600 00
Dominion Stock, 6 per cent B.....	80,292 60				
do 5 per cent B.....	197,200 00				
do 5 per cent D.....	47,025 72		324,518 32		324,518 32
Mutilated Notes redeemed, Province of Nova Scotia.....			229 67		229 67
		1,311,566 67	1,762,847 99		451,281 32
Compensation to Seignors, amount paid.....	5,663 69				
Compensation to Seignors, amount credited.....	14,419 28		8,755 59		8,755 59
Total, Redemption of Debt.....		1,311,566 67	1,754,092 40		442,525 73

I hereby certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor General.*

FINANCE DEPARTMENT,  
OTTAWA, November 8th, 1881.

SIR,—In reply to your letter of the 31st ultimo, enclosing abstract of expenditure for Redemption of Public Debt, compared with the estimates, and asking for explanations as to the causes of variation, I have the honour to state that the excess payment on account of debt due in England was caused by debentures due and estimated for in the previous financial year, being paid in 1880-81; that the same cause led to the excess payment of debentures payable in Prince Edward Island; that the 6 per cent. Stock payments arose from holders electing to receive cash in lieu of conversion into 5 per cent. Stock; that the 5 per cent. Stock B payments are owing to holders of that class of stock giving three months' notice of withdrawal; and that the 5 per cent. D Stock payments are owing to the Government being able to pay off these amounts before maturity. The small amount of notes of the issue of the Province of Nova Scotia prior to Confederation explains itself, and I should imagine from the smallness of the amount that the notes now in existence are all but paid.

I trust, although the other item—Compensation to Seigniors—was apparently increased during the year, that during this present fiscal year it will gradually disappear.

Yours very truly,

J. M. COURTNEY,  
*Deputy Minister of Finance.*

The Auditor-General.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CHARGES OF MANAGEMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Grant	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Expenditure under Vote—</b>				
Financial Inspector .....	a 2,600 00	2,600 00		
Office of Assistant Receiver-General, Toronto .....	b 8,000 00	7,304 85	695 15	
do do Montreal .....	c 5,500 00	5,699 35		199 35
Auditor and Assistant Receiver-General, Halifax .....	d 10,000 00	10,879 00		879 00
do do St. John, N.B. ....	e 11,400 00	11,649 26		249 26
do do Winnipeg .....	f 5,250 00	3,436 27	1,813 73	
do do Victoria, B.C. ....	g 7,000 00	6,535 22	464 78	
do do Charlottetown. ....	h 4,000 00	3,777 66	222 34	
do do P. A. Landing. ....	t	418 36		418 36
Country Savings Banks, New Brunswick, Nova Scotia and British Columbia. ....	j 12,500 00	13,160 74		660 74
	66,250 00	65,460 71	789 29	
<b>Expenditure under Statute:—</b>				
Commission on Debt redeemed during the year .....	k 13,111 67	14,235 00		1,123 33
Commission on Interest paid .....	l 58,000 00	43,802 96	14,197 04	
Commission and brokerage, Consolidated Canadian Loan Sinking Fund .....	m 4,194 93	4,305 78		110 85
Brokerage, Intercolonial Loan Sinking Fund Commission and brokerage, Rupert's Land Loan Sinking Fund .....	n 610 50	750 69		140 19
Commission and brokerage, British Colum- bia Loan Sinking Fund .....	o 308 32	88 81	219 51	
Commission and brokerage on Sinking Funds, Loans of 1874, 1875, 1876, 1878 and 1879 .....	p 163 96	209 27		45 31
Stamps, postages and telegrams .....	q 5,000 00	2,890 80	2,109 20	
Expenses in connection with the issue and redemption of Dominion Notes .....	r 2,000 00	24,437 60		22,437 60
Printing, advertising, express charges, &c., including the printing of Dominion Notes .....	s 30,000 00	6,364 90	23,635 10	
Not estimated for .....	t 25,000 00	45,699 61		20,699 61
	u	10,061 35		10,061 35
	138,389 38	152,846 77		14,457 39
Expenditure under Vote .....	66,250 00	65,460 71	789 29	
Expenditure under Statute .....	138,389 38	152,846 77		14,457 39
Total .....	204,639 38	218,307 48		13,668 10

I certify that this account has been examined under my directions and is correct.

Examined,  
F. HAYTER.

J. L. McDOUGALL,  
Auditor-General.

## CHARGES OF MANAGEMENT—DETAILS of Expenditure under Statute.

	Amount.	Total.
	\$ cts.	\$ cts.
<b>Commission on Redemption :—</b>		
Glyn, Mills, Currie & Co.....	6,652 73	
Baring Bros. & Co.....	7,582 27	14,235 00
<b>Commission on Interest paid :—</b>		
Glyn, Mills, Currie & Co.....	20,014 76	
Baring Bros. & Co.....	23,322 18	
Crown Agent for the Colonies .....	138 70	
Morton, Rose & Co.....	327 32	43,802 96
<b>Commission and Brokerage on Sinking Funds :—</b>		
Glyn & Baring.....	7,526 30	
Bank of England.....	509 78	
Crown Agent for the Colonies.....	209 27	8,245 35
<b>Stamps, Postage and Telegrams :—</b>		
Glyn, Mills, Currie & Co.....	2,075 15	
Baring Bros. & Co.....	3,364 87	
do Commuting Stamp Duty.....	17,687 90	
Crown Agent for the Colonies.....	58 68	
Morton, Rose & Co.....	3 65	
Bank of Montreal, London.....	661 87	
do Ottawa.....	431 59	
do Moncton.....	153 89	24,437 60
<b>Expenses in connection with the Issue and Redemption of Dominion Notes :—</b>		
Amount paid sundry persons for counting and destroying notes .	2,173 00	
Bank of British Columbia, commission on Dominion Notes redeemed.....	153 65	
A. Fraser, travelling expenses in connection with issue of Notes.	64 77	
J. Young do do do ...	56 68	
J. Patterson do do do ...	14 30	
J. P. Taylor, Extra Clerk, Finance Department.....	912 50	
J. C. Beatty do do .....	730 00	
H. S. Watson do do .....	730 00	
E. Cappert do do .....	730 00	
John MacLean do do .....	800 00	6,364 90
<b>Printing, Advertising, Express charges, &amp;c., including the printing of Dominion Notes :—</b>		
British American Bank Note Co. on account.....	42,000 00	
Burland Lithographic Co., lithographing Cheques.....	5 50	
Geo. Cox, engraving, lithographing and stamping.....	89 00	
Queen's Printer.....	21 25	
Glyn, Mills, Currie & Co., advertising.....	153 42	
Baring Bros. & Co, do .....	44 65	
Crown Agent for the Colonies do .....	18 43	
Morton, Rose & Co. do .....	70 81	
Canadian Express Co., express charges.....	1,333 75	
A. Fraser do .....	602 45	
E. J. Barbeau do .....	24 00	
J. R. Wallace do .....	68 65	
R. W. Crookshank do .....	107 70	
H. M. Drummond do .....	75 00	
J. Graham do .....	1,085 00	45,699 61
Carried forward.....		142,785 <sup>42</sup>



CHARGES OF MANAGEMENT—DETAILS of Expenditure under Statute—*Con.*

	Amount.	Total.
	\$ cts.	\$ cts.
Brought forward.....		142,785 42
Not estimated for :—		
T. D. Tims, travelling expenses.....	1,339 49	
G. Y. Crookshank do .....	752 61	
J. M. Courtney do .....	320 47	
W. R. Baker do .....	315 57	
C. F. Street do .....	95 95	
F. Toller do .....	46 05	
J. Langton do .....	39 50	
G. P. Eliot do .....	18 25	
J. B. H. Neeve do .....	10 00	
Walker & McIntyre, legal services.....	1,885 24	
L. H. Dumouchel do .....	10 00	
J. O. Archambault do .....	4 00	
O. Lavallée do .....	4 00	
Allan Pinkerton, detective services.....	914 52	
Bank of Montreal, London, commission on advances.....	2,395 68	
do Montreal, placing gold and silver at Montreal.	1,550 00	
Quebec Bank, shortage on copper coin.....	6 00	
E. J. Barbeau, cartage of gold.....	1 50	
do customs entry on silver.....	1 00	
J. & J. Taylor, teller's and deed boxes.....	45 00	
Bank of Montreal, London, cheque book.....	2 02	
S. & H. Borbridge, leather bag.....	9 50	
H. J. Hellard, addressing circulars .....	36 00	
Stationery Office .....	109 00	
John Robins. salary for June, 1880, as Clerk in Finance Department .....	150 00	
		10,061 35
Total Expenditure under Statute.....		152,846 77

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
F. HAYTER.

AUDIT OFFICE,  
OTTAWA, December 21st, 1880.

SIR.—I have examined the vouchers for expenditure on "Charges of Management" from July to November, 1880, and beg to draw your attention to the following items :—

Cheque 55, travelling expenses of W. R. Baker, covers a living allowance of \$3.50 a day for 31 days. The Order in Council of 6th May, 1876, provides that employés of the Inside Service shall receive such sums as they show to have been actually expended. Vouchers for each item should be taken whenever practicable, and a certificate from the disbursing officer to cover the whole should be appended.

Cheque 40 covers \$57.50 paid to T. D. Tims, cab-hire to Kingsmere for 72 days. This should be borne by Mr. Tims himself.

Cheque 59, A. C. McMicken, special services, Assistant Receiver-General's Office, Winnipeg, \$39. Mr. McMicken, being on the regular staff, should receive nothing from the Government but his salary.

I have been unable to find any sub-head of "Charges of Management," against which to place the contingent expenses of Mr. Tims and the employés of the Inside Civil Service.

January 10th, 1881.

The only item of your December expenditure which calls for immediate notice is the payment of \$30 to Mr. A. C. McMicken for services. This amount, together with the \$39 received by him in November, should be refunded.

March 4th, 1881.

I notice that Mr. A. C. McMicken, to whom I called your attention 21st December, 1880, is still receiving \$1 a day in addition to his regular salary. If the service is to be continuous I might suggest that you obtain an Order in Council increasing Mr. McMicken's salary, and covering the payments made since 1st October, 1880.

I have the honor to be, &c.,

J. L. McDOUGALL,

*Auditor-General.*

The Deputy Minister of Finance.

FINANCE DEPARTMENT,

OTTAWA, March 28th, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 4th March, respecting the payments to Mr. A. C. McMicken made through "Charges of Management." As the service will, I think, be soon accomplished, and as it is not intended to make the allowance a permanent increase to Mr. McMicken's salary, I cannot see how I can act on your suggestion; it will be my duty, however, to procure an Order in Council to sanction all past payments.

Yours very truly,

J. M. COURTNEY,

*Deputy Minister of Finance.*

The Auditor-General.

FINANCE DEPARTMENT,

OTTAWA, April 4th, 1881.

SIR,—I have the honor to reply to your letter of the 21st December last, referring to certain items in the expenditure for "Charges of Management," and before offering any explanations thereon I beg to state that, owing to pressure of other business, the answer has been necessarily deferred until the present time.

*Travelling Expenses of Mr. Baker.*—I have read the Order in Council of the 6th May, 1876, again, and from perusal I am confirmed in my idea that departmental officers travelling on public service should be paid their actual disbursements for living allowance, but not to exceed \$3.50 per diem. In the case now under notice the service was chiefly at Toronto, where the hotel rate is \$3.50 per diem, and as from my own knowledge I am aware that the sums charged were actually disbursed, I thought it better that the per diem allowance should be charged. If, however, in

future any officers of this Department other than those employed on Inspections travel on public service, I will see that their charges are rendered in the manner you wish. I ought, perhaps, to add that Mr. Baker travelled on Inspection business.

*Mr. Tims' Cab-hire.*—In the summer of 1879 I went to the Lower Provinces for some three weeks. I requested Mr. Tims to act in my absence as the Deputy of the Department, there being no chief clerk attached to the Department other than the Accountant of Contingencies, with the exception of the Chief Clerk of the Savings Bank Branch, who was also absent. Mr. Tims' family were at that time in the country, and he, when he went in and out, charged his cab-hire. I am not certain but that it is a correct charge; at all events it was allowed by my predecessors. However that may be, when your letter of the 31st January, 1880, was handed to me by the Accountant of Contingencies, I thought it better to refund the money than have the matter questioned. Mr. Tims at that time was absent inspecting, and within three weeks of the correspondence my health gave way, and for a long time I was absent from my office. Owing to this and my subsequent departure for England, the matter went out of my mind, and I failed to inform Mr. Tims, as perhaps I should have done, when, owing to there being no Chief Clerk, he was again called upon to assume the charge of the Department. I enter thus fully into detail in justice to Mr. Tims, and I have requested him to write you immediately about this last charge.

I inserted in the Charges of Management estimates last submitted to Parliament, authority to cover inspection expenses, following the plan of expenditure as published in your last report.

I have the honor to be, &c.,

J. M. COURTNEY,

*Deputy Minister of Finance.*

The Auditor-General.

FINANCE DEPARTMENT,

OTTAWA, 5th April, 1881.

SIR,—I have the honor to acknowledge the receipt of yours of yesterday enclosing correspondence between yourself and the Auditor-General, in reference *inter alia*, to charges for cab-hire between Ottawa and Kingsmere last summer, when I was discharging, at great personal inconvenience, the duties of Deputy Minister during your absence in England.

The facts in regard to my understanding with you as to how these charges were to be paid being exactly as you state them, I shall now merely add, that at the time referred to I was subject to other heavy expenses in consequence of having to live in town, while my family were as usual in the country, where I went every Saturday, returning to town again on Monday—at a season of the year when I usually took my holidays or was absent on inspection, in either of which cases no similar expenses were incurred by me.

With these circumstances, especially as the original arrangement in regard to the matter was that my cab-hire would be covered, I feel quite sure that the view of the matter taken by the Auditor General, that I should now be called upon to pay what I consider a legitimate charge out of my own slender resources, will not be sanctioned.

I have the honor to be, &c.,

THOMAS D. TIMS,

*Financial Inspector.*

The Deputy Minister of Finance.

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 AUDIT OFFICE,

OTTAWA, April 11th, 1881.

SIR,—I have to acknowledge the receipt of your letter of the 5th instant, regarding Mr. Tims' cab-hire while acting as Deputy Minister of Finance, and Mr. Tims' letter on the subject. The principle that servants of the Government who are attached to headquarters are supposed to live at Ottawa is, I believe, admitted. If this is so, it is evident Mr. Tims should pay cab-hire, which results from his not living at Ottawa. Should you consider it necessary to treat Mr. Tims exceptionally, so far as expenses arising from the distance of his summer residence from the city are concerned, it would, I think, be well to have the exception to the principle recognized by an Order in Council.

I have the honor to be, &c.,

J. L. McDOUGALL,

*Auditor-General.*

The Deputy Minister of Finance.

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 FINANCE DEPARTMENT,

OTTAWA, April 11th, 1881.

MY DEAR SIR,—I enclose a copy of a letter just received from the Auditor-General respecting the charges in your account for cab-hire from Kingsmere to Ottawa and return.

To avoid any further discussion on this subject, I think it but right to give you notice that I cannot, under the ruling of the Auditor-General, allow in future any similar charges.

You will, therefore, be pleased to arrange matters so that, with the exception of the time when you are on leave of absence, your services will be at the disposal of the Department as if you were living in Ottawa.

I have sent a copy of this note to the Auditor-General.

Yours very truly,

J. M. COURTNEY,

*Deputy Minister of Finance.*

T. D. TIMS, Esq.,  
 Financial Inspector.

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 AUDIT OFFICE,

OTTAWA, July 9th, 1881.

SIR,—In Mr. Tims' accounts for travelling expenses, from July, 1880, to February, 1881, days of leaving and arriving at Ottawa are counted as whole days instead of half days in calculating living allowance. (O.C., May 6th, 1876.) His accounts for 1880-81 hitherto received by this office cover six trips on public business, making an overcharge of six days at \$3.50, or \$21. This amount should be refunded by Mr. Tims.

I have the honor to be, &c.,

J. L. McDOUGALL,

*Auditor-General.*

The Deputy Minister of Finance.

MONTREAL, 14th July, 1881.

DEAR SIR,—I received yesterday a memorandum through Mr. Courtney from your office, ordering me to repay \$21 alleged overcharge in my travelling bills.

Before complying with that request, I wish to lay the matter before Sir Leonard Tilley, as I was informed, before rendering my bills, that other Inspectors were permitted to charge as an entire day, days of departure and arrival, upon which more than half the day was passed on the journey.

Yours faithfully,

THOMAS D. TIMS,

J. L. McDougall, Esq.,  
Auditor-General.

AUDIT OFFICE,

OTTAWA, September 14th, 1881.

SIR,—In Mr. Tims' statements of May 7th and June 29th, 1881, covering expenditure for five trips on public business, days of leaving and arriving at Ottawa are counted as whole days in reckoning living allowance. The overcharge—five days at \$3.50—is \$17.50, which, with the \$21 pointed out in my letter of July 9, makes \$38.50 to be refunded by Mr. Tims.

I have the honor to be, &c.,

J. L. McDougall,  
*Auditor-General.*

The Deputy Minister of Finance.

FINANCE DEPARTMENT,

OTTAWA, September 19th, 1881.

MY DEAR SIR,—With regard to the Auditor-General's communications of the 9th July and 14th instant, copies of which were sent to me, I beg to say that when the first came to hand in New Brunswick, I wrote to Mr. McDougall direct to point out that as I was informed other Inspectors were permitted to charge the day of departure and the day of return as whole days whenever they started in the morning from Ottawa or returned there in the afternoon, I had made out my accounts accordingly, and that before complying with his request to refund the alleged overcharges I intended appealing to Sir Leonard upon the subject.

I beg to add that I have only been waiting a favorable opportunity to carry out that intention.

Yours very truly,

THOMAS D. TIMS.

J. M. Courtney, Esq.,  
Deputy Minister of Finance.

FINANCE DEPARTMENT,

OTTAWA, 25th November, 1881.

SIR,—I have the honor to acknowledge receipt of your letter enclosing abstract of expenditure on Charges of Management, and beg to offer the following explanations:—

- (a) Calls for no remark.
- (b) Saving through economy in administration.
- (c) Excess of expenditure more than covered by total of vote. I note here a sum of \$120 included as expenses of the office. I do not know if this is a proper

charge to be included here; the amount was certainly paid to the City and District Savings Bank, who do our business, but it was as rent for holding securities for insurance companies—a charge which will now cease.

(d, e) Saved in general vote.

(f, g, h) Saved by economy in administration.

(i, j) Saved in general vote.

All the above are grouped in one vote, showing on the whole a saving.

(k) Part of the maturing debt payable during the last fiscal year, was paid in this—hence the increase.

(l) This should, I think, have included other charges placed under other sub-heads, such as the commission payable to the Bank of Montreal, London. I own that the &c. is left out, but it was intended to cover commissions payable in London.

(m, n, o, p, q) A saving on the whole depending on the amounts purchased during the year for the sinking funds.

(r) Over-expenditure caused by large remittances of sixty-day bills to England, requiring *ad valorem* stamps. There is, however, included under this head, the payment for the commutation of stamp duty, which is neither a stamp, postage, or telegram.

(s) Considerable expenditure marked as unprovided should have been included.

(t) Over-expenditure caused by larger payments for notes during the year than was contemplated.

(u) Although this is marked unprovided there is no new expenditure in it, and a large portion is, in my opinion, attendant upon the issue and redemption of Dominion Notes, such as Walker & McIntyre, legal services; Allan Pinkerton, detective service; Bank of Montreal, placing gold; Taylor, deed boxes to hold notes; Borbridge, leather bag, &c., &c.

Yours very truly,

J. M. COURTNEY,

*Deputy Minister of Finance.*

The Auditor-General.

FINANCE DEPARTMENT,

OTTAWA, November 9th, 1881.

SIR,—With reference to your circular of the 15th ultimo, I have the honor to state that Mr. McMicken, of the Assistant Receiver-General's Office, Winnipeg, received during part of the year, \$1 per night (amounting to \$251) for sleeping on the premises as a matter of precaution, before a vault was put up.

Yours very truly,

J. M. COURTNEY,

*Deputy Minister of Finance.*

The Auditor-General.

*Appropriation accounts for Fiscal Year ended 30th June, 1881.*

CIVIL GOVERNMENT.

GOVERNOR GENERAL AND LIEUTENANT GOVERNORS.

ACCOUNT of sums expended, compared with the sums estimated, for the year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of estimate.

SERVICE.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts	
His Excellency the Right Hon. Sir John Douglas Campbell Marquis of Lorne, K.T., G.C. M.G., Governor General of Canada..... <i>a</i>	48,666 66	48,666 63	000 03	
Lieut. Governor of the Province of Ontario..... His Honor J. B. Robinson.....	10,000 00	10,000 00		
Lieut. Governor of the Province of Quebec..... His Honor Théo. Robitaille.....	10,000 00	10,000 00		
Lieut. Governor of the Province of Nova Scotia. His Honor A. G. Archibald, C.M.G.....	9,000 00	9,000 00		
Lieut. Governor of the Prov. of New Brunswick. His Honor Robt. D. Wilmot.....	9,000 00	9,000 00		
Lieut. Governor of the Province of Manitoba and Keewatin..... <i>b</i> His Honor Jos. E. Cauchon.....	10,000 00	10,000 00		
Lieut. Governor of the North West Territories His Honor David Laird.....	7,000 00	7,000 00		
Lieut. Governor of the Province of British Columbia..... His Honor A. N. Richards.....	9,000 00	9,000 00		
Lieut. Governor of the Province of Prince Edward Island..... His Honor T. Heath Haviland.....	7,000 00	7,000 00		
Sir A. T. Galt, G.C. M.G., High Commissioner	10,000 00	10,000 00		
Total.....	129,666 66	129,666 63	000 03	

*a.* For several years this has been placed in the estimates at \$48,666.66, when in reality the authority of Statute is for \$48,666 63 as paid.

*b.* \$1,000 of this is payable as Governor of Keewatin.

I hereby certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
*Auditor General.*

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued*CIVIL GOVERNMENT—*Continued.*

## GOVERNOR GENERAL'S SECRETARY'S OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Additional to Governor General's Secretary .....	600 00	600 00		
Comptroller and Aides-de-Camp.....	3,000 00	3,000 00		
1 Chief Clerk.....	2,300 00	2,300 00		
1 1st Class Clerk.....	1,800 00	1,800 00		
1 Senior 2nd Class Clerk.....	1,300 00	1,300 00		
1 Junior do and Shorthand Writer <i>a</i>	1,000 00	975 00	25 00	
2 Messengers and Orderly..... <i>b</i>	1,000 00	500 00	500 00	
	11,000 00	10,475 00		
Governor's Secretary, authorized by 31 Vic., cap. 33	2,400 00	2,400 00		
	13,400 00	12,875 00	525 00	

I certify that this account has been examined under my directions and is correct.

J. L. McDUGALL,

*Auditor-General.*

Examined,

JOHN B. SIMPSON.

1881. *a.* Salary increased for six months from 1st January, 1881, by Order in Council, 10th January, 1881. Increase estimated for whole year.

*b.* Orderly, estimated for, was paid out of Contingencies.



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*CIVIL GOVERNMENT—*Continued.*

## PRIVY COUNCIL.

ACCOUNT of sums expended, compared with the sums granted, for the year<sup>F</sup> ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	
1 Deputy Head, Clerk.....	3,200 00	3,200 00		
1 Chief Clerk Assistant.....	1,612 50	1,612 50		
1 1st Class Clerk.....	1,450 00	1,450 00		
2 Senior 2nd Class Clerks.....	2,500 00	2,500 00		
2 Junior 2nd do.....	1,700 00	1,700 00		
2 3rd Class Clerks.....	800 00	800 00		
1 Doorkeeper and Messenger.....	600 00	600 00		
4 Messengers..... <i>a</i> ...	1,930 00	1,900 00	30 00	
Private Secretary..... <i>b</i> ...	600 00	337 10	262 90	
	14,392 50	14,099 60	292 90	
1 Minister authorized by 36 Vic. cap. 31.....	7,000 00			
Hon. L. R. Masson, from 1st to 31st July, 1880.....		583 33		
Hon. J. A. Mousseau, from 8th Nov. 1880, to 19th May, 1881.....		3,721 39		
Hon. A. W. McLellan, from 20th May to 31st July, 1881.....		809 18		
	7,000 00	5,113 90	1,886 10	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a.* Over estimation.  
*b.* One acted as Private Secretary for July and from 9th to 31st December, 1880, \$87.10, and one acted as Private Secretary from 1st January to 31st May 1881, \$250.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

CIVIL GOVERNMENT—Continued.

JUSTICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,600 00	3,600 00		
1 Chief Clerk.....	1,600 00	1,600 00		
4 Senior 2nd Class Clerks.....	5,250 00	5,250 00		
2 Junior do.....	1,550 00	1,550 00		
1 3rd Class Clerk.....	400 00	400 00		
1 Private Secretary.....	600 00	600 00		
2 Messengers..... a	900 00	874 41	25 59	
	13,900 00	13,874 41	25 59	
1 Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Hon. James McDonald, from 1st July to 19th May, 1881.....		6,190 82		
Sir Alex. Campbell, from 20th May to 31st July, 1881.....		809 18		
	7,000 00	7,000 00		
<i>Penitentiary Branch.</i>				
1 Inspector of Penitentiaries.....	2,750 00	2,750 00		
1 Accountant..... b	1,200 00	1,180 64	19 36	
1 Assistant Inspector of British Columbia..... c	250 00	125 00	125 00	
1 Senior 2nd Class Clerk.....	1,100 00	1,100 00		
	5,300 00	5,155 64	144 36	

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
*Auditor-General.*

- a. One only employed from the end of May to the 18th of June, after the resignation of one Messenger and before the appointment of his successor.  
b. Services commenced from 7th July, 1880.  
c. Mr. Walkem resigned 1st January, 1881, but continued to act. He was subsequently paid for four months' salary, but after the accounts of the year were closed.

Mr. Lash, the Deputy Minister of Justice, in addition to his salary, received as follows:—

From Department of Indian Affairs, as Solicitor for the Department.....	\$400 00
do do Marine and Fisheries, law fees.....	360 00
do do Railways and Canals do.....	300 00
do do Inland Revenue do.....	200 00
do do Post Office do.....	200 00
do do Public Works do.....	200 00
do Vote for unforeseen expenses.....	200 00

\$1,860 00

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

CIVIL GOVERNMENT—Continued.

MILITIA AND DEFENCE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 Chief Clerk Accountant.....	3,000 00	3,000 00		
2 Chief Clerks..... <i>a</i>	4,400 00	2,933 32	1,466 68	
5 1st Class Clerks..... <i>b</i>	8,050 00	8,012 50	37 50	
1 do (supernumerary).....	1,400 00	1,400 00		
6 Senior 2nd Class Clerks..... <i>c</i>	7,400 00	7,361 50	37 50	
8 Junior do..... <i>d</i>	7,000 00	6,920 80	79 20	
Private Secretary..... <i>e</i>	600 00	576 66	23 34	
1 Office Keeper.....	500 00	500 00		
3 Messengers..... <i>f</i>	1,460 00	1,191 65	268 35	
	37,010 00	35,097 43	1,912 57	
1 Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Sir Alexander Campbell, from 1st July to 8th November, 1880.....		2,469 43		
Hon Jos. P. René, A. Caron, from 9th Novem- ber, 1880, to 30th June, 1881.....		4,530 57		
	7,000 00	7,000 00		
			1,912 57	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

JOHN B. SIMPSON.

*a.* One superannuated from 31st October, 1880. Received 733.32 as salary.

*b.* One statutory increase from 1st April, 1881, by Order in Council, 28th March. Increase estimated for whole year.

*c.* Over-estimation.

*d.* One superannuated from 1st December, 1880. Received \$416.65 as salary; his successor appointed from 1st February, 1881, at \$700. One increase being for three months. The whole year estimated for.

*e.* One from 1st July to 8th November, 1880, \$211.66.

do 22nd Nov., 1880, to 30th June, 1881, \$182.50.

do do do do \$182.50.

*f.* One dismissed from 30th November. No successor appointed.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**CIVIL GOVERNMENT—Continued.**

**DEPARTMENT OF SECRETARY OF STATE.**

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 Chief Clerk.....	2,350 00	2,350 00		
1 do.....	1,850 00	1,850 00		
1 Keeper of Records..... a.	1,850 00	1,875 00		25 00
1 Queen's Printer..... b.	2,250 00	2,200 00	50 00	
1 Deputy Registrar General..... c.	2,050 00	2,075 00		25 00
4 1st Class Clerks..... d.	6,200 00	6,287 50		87 50
2 Senior 2nd Class Clerks..... e.	2,550 00	2,575 00		25 00
8 Junior 2nd do..... f.	5,950 00	5,831 94	119 06	
3 3rd Class Clerks..... g.	4,550 00	5,580 94		1,030 94
Private Secretary from 8th Nov, 1880, to 30th June, 1881..... h.	386 75	388 34		1 59
1 3rd Class Clerk, from 24th February, to 30th June, 1881..... j.	212 00	208 93	3 07	
5 Messengers..... k.	2,355 00	2,380 00		25 00
	35,753 75	36,801 65		1,047 90
Amount charged to vote for extension of Staff.....				818 44
				229 46
1 Minister authorized by 36 Vic. cap. 31. ....	7,000 00			
Hon. Jas. C. Aikins, from 1st July to 8th November, 1880.....		2,469 43		
Hon. John O'Connor, from 9th November to 19th May, 1881.....		3,721 39		
Hon. Jos. A. Mousseau, from 20th May to 30th June, 1881.....		809 18		
	7,000 00	7,000 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

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**REMARKS.**

- a. c. d. e. h. & k.* under estimation ; the usual statutory increases being apparently not correctly calculated for.
- b. f. & j.* over estimation for same reason.
- g.* Of this amount it appears as if one had been overlooked altogether in estimating (though a Clerk of some years' service) he receiving \$512.50 ; one received \$239.28, and another \$66.66, appearing against the vote of \$5,000.00 for extension of staff, they being new appointments, the former from 7th February, 1881, O.C. same date, the latter by O.C., 19th May, from 1st of same month.

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DEPARTMENT OF THE SECRETARY OF STATE,  
OTTAWA, December 14th, 1881.

SIR,—In reply to your letter of the 15th October last, enclosing an extract from the minutes of a meeting of the Treasury Board of the 13th of the same month asking for a Statement showing the extra emoluments, if any, paid to permanently employed officials, I have the honor to inform you that the only officer of this Department coming under that category is Mr. Grant Powell, who is in receipt of \$200 per annum from the Civil Service Board, as their Clerk.

I have the honor to be, &c..

EDOUARD J. LANGEVIN,  
*Under Secretary of State.*

The Auditor General.

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## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CIVIL GOVERNMENT—Continued.

## DEPARTMENTS OF THE INTERIOR AND INDIAN AFFAIRS.

ACCOUNT of sums expended compared with the sum granted, for the Year ended 30th June, 1880, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Department.</i>	\$ cts.	\$ cts.	\$ cts.	cts.
1 Deputy Head .....	3,200 00	3,200 00		
Private Secretary .....	600 00	562 44		
5 First Class Clerks .....	8,200 00	7,550 00		
3 Chief Clerks .....	6,850 00	6,850 00		
3 Senior 2nd Class Clerks .....	11,000 00	10,687 50		
15 Junior do .....	14,450 00	11,833 33		
4 Third do .....		2,700 00		
6 Messengers .....	2,500 00	2,171 27		
<i>Indian Affairs.</i>				
1 Chief Clerk, Deputy of Superintendent General.	3,200 00	3,200 00		
2 do (1 Inspector Indian Agencies).....	3,650 00	1,650 00		
4 Senior 2nd Class Clerks.....	5,100 00	5,950 00		
3 Junior do .....	2,750 00	3,176 94		
4 Third do .....	2,500 00	2,500 00		
<i>Supplementary (Indian Affairs).</i>				
To provide for 2 Junior 2nd Class Clerks.....	1,400 00			
do 1 Junior 2nd Class Clerk to 30th June, 1881, at \$900.....	450 00			
do Promotion of 2 Junior 2nd Class Clerks.....	100 00			
	65,950 00			
Less difference between Estimates and Supply Bill	3,150 00			
	62,800 00			
		62,031 48	768 52	
Minister authorized by 36 Vic., chap. 31.....	7,000 00			
Additional as First Minister.....	1,000 00			
Right Hon. Sir John A. Macdonald, K.C.B.....		8,000 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General*

Examined,

JOHN B. SIMPSON.

REMARKS.

Proposed changes were not carried out by Government, and Parliament having reduced the vote as estimated, it is impossible from any information available in this office to make any further comparison in detail.

Mr. C. C. Rogers, of the Department of the Interior, was paid \$45 from contingencies of the Governor General's office, for copying public documents.

OFFICE OF DOMINION LANDS,  
DEPARTMENT OF THE INTERIOR,  
OTTAWA, November 22nd, 1881.

SIR,—In compliance with the extract from the Minutes of the Treasury Board, held on the 13th October, 1881, a statement of moneys paid to permanently employed officials for services in connection with the Board of Examiners for Dominion Land Surveyors in the year ended 30th June, 1881, is herewith enclosed.

I have the honor to be, &c.,

A. RUSSELL,  
*Acting Surveyor-General.*

The Auditor-General.

DEPARTMENT OF THE INTERIOR, DOMINION LANDS.—Statement of Moneys paid to permanently employed officials for services in connection with Board of Examiners for Dominion Land Surveyors for the Year ending 30th June, 1881.

Date.	Name.	Number of days at \$5 per day.	Amount.	Total.
1880.			\$	\$
Nov. 15...	Lindsay Russell, Surveyor-General, Chairman.....	7	35	
do 15...	Andrew Russell, Chief Clerk.....	7	35	
do 15...	Robert Lang, Secretary to Board.....	7	35	105
1881.				
May 27...	Lindsay Russell, Surveyor-General, Chairman.....	7	35	
do 27...	Andrew Russell, Chief Clerk.....	7	35	
do 27...	Robert Lang, Secretary to Board.....	7	35	105
	Total.....			\$210

A. RUSSELL,  
*Acting Surveyor-General.*

WILLIAM MILLS,  
*Accountant.*

DEPARTMENT OF INDIAN AFFAIRS,  
OTTAWA, December, 14th 1881.

SIR,—Referring to your letter of the 15th October last, enclosing copy of a Minute of the Treasury Board in regard to extra emoluments to Government employes, I have the honor to inform you that the sum of \$70 was paid Mr. F. W. Smith, Assistant Accountant of this Department, from the Indian Land Management Fund, in addition to his salary, for correcting the Indian Fund Accounts for the year 1879-80.

I have the honor to be, &c.,

L. VANKOUGHNET,  
*Deputy of Supt.-General of Indian Affairs.*

The Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*CIVIL GOVERNMENT—*Continued.*

## AUDITOR-GENERAL'S OFFICE.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Chief Clerk, Assistant Auditor.....	2,400 00	2,400 00		
3 1st Class Clerks..... <i>a</i>	4,750 00	4,700 00	50 00	
1 do .....	1,400 00	1,400 00		
2 Senior 2nd Class Clerks .....	2,500 00	2,500 00		
7 Junior do .....	5,800 00	5,686 18	113 82	
1 3rd Class Clerk .....	425 00	425 00		
2 Messengers.....	1,000 00	1,000 00		
	18,275 00	18,111 18	163 82	
1 Auditor-General, authorized by 41 Vic., cap. 7... J. L. McDougall .....	3,200 00	3,200 00		
	3,200 00	3,200 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

JOHN B. SIMPSON.

*a.* Over-estimated.

*b.* Under expenditure arose from one clerk not having served the whole year.



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

CIVIL GOVERNMENT—*Continued.*

DEPARTMENT OF FINANCE.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy.....	3,200 00	3,200 00		
1 Dominion Book-keeper.....	2,025 00	2,025 00		
1 Chief Clerk, Accountant of Contingencies .....	2,400 00	2,400 00		
1 do Savings Banks.....	2,100 00	2,100 00		
6 1st Class Clerks .....	10,250 00	7,525 00	2,725 00	
14 Senior 2nd Class Clerks.....	19,850 00	18,325 00	1,525 00	
11 Junior 2nd do .....	10,000 00	10,475 00		475 00
2 3rd Class Clerks.....	1,100 00	1,100 00		
5 Messengers .....	2,390 00	2,375 00	15 00	
Private Secretary.....	400 00	400 00		
	53,715 00	49,925 00		
<i>Treasury Board.</i>				
1 Secretary.....	1,000 00	1,000 00	3,790 00	
1 1st Class Clerk.....	1,700 00	1,133 28	566 72	
	2,700 00	2,133 28		
1 Minister authorized by 36 Vic. cap. 31.....	7,000 00		566 72	
Sir S. L. Tilley.....		7,000 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a, b & d.* Over-estimated.

*c.* Under-estimated. Twelve employed. The appointment that was apparently intended for the Senior 2nd being made to this class.

*e.* Accountant resigned 28th February, 1881.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*CIVIL GOVERNMENT—*Continued.*

## INLAND REVENUE.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Commissioner.....	3,200 00	3,200 00		
1 Assistant.....	2,400 00	2,400 00		
1 Chief Clerk Accountant. .... a	1,887 50	1,937 50		50 00
5 1st Class Clerks (1 Standard Branch)..... b	7,700 00	6,125 00	1,575 00	
7 Senior 2nd Class Clerks..... c	7,725 00	8,508 34		783 34
7 Junior do ..... d	5,350 00	4,157 30	1,192 70	
1 Mechanic..... e	700 00	620 00	80 00	
2 Messengers..... f	980 00	965 00	15 00	
1 Private Secretary.....	400 00	400 00		
3 3rd Class before promotion to Junior 2nd. ... g		920 72		920 72
	30,342 50	29,233 86	1,108 64	
1 Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Hon. G. Baby, from 1st July to 28th October, 1880.....		2,333 32		
Hon. J. C. Aikins, from 8th November, 1880, to 30th June, 1881.....		4,530 57		
	7,000 00	6,863 89	136 11	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

- a. Statutory increase not estimated for.  
b. One senior second promoted to this class from 1st January, 1881. The difference is an over estimate.  
c. Caused by promotion of one junior second.  
d, e and f. Over-estimated.  
g. No. 3 Class were estimated for, but these gentlemen were promoted to the junior second class from 1st December, 1880.

Mr. Brunel, Commissioner of Inland Revenue, received \$300 for services as member of the Civil Service Commission; also an additional salary of \$800 charged to Weights and Measures; and George Fowler, Messenger, Inland Revenue Department, received \$32 as Messenger to the Civil Service Commission; paid from vote for Miscellaneous, Civil Service Commission.

## INLAND REVENUE DEPARTMENT,

OTTAWA, October 24th, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 15th inst., directing my attention to an enclosed copy of an extract from a Treasury Board Minute of the 13th inst., which requires that you should be furnished with statements showing the extra emoluments, if any, paid to permanently employed officials.

In reply, I beg to say that the only two amounts of this nature which have been paid in this Department during the fiscal year ended 30th June, 1881, are: \$115, paid to James F. Shaw, a clerk in this Department, for performing certain duties of the Chief Statistical Clerk, while the latter was on three months' leave of absence; and \$60 paid to John Fowler, who was then a Messenger of the Department, for services in connection with Weights and Measures from 1st July to 31st October.

With reference to the first amount, I desire to bring under your notice the fact that if an outsider had been brought into the Department for the purpose of performing the work which was done by Mr. Shaw, Mr. Shaw would, most likely, have had to give as much time to the instruction of the new employé as it took him to perform the work, and that no person capable of performing these duties could have been procured for a less amount than \$2 per day, and I am quite confident that the amount thus paid under such an arrangement would have been largely in excess of that received by Mr. Shaw.

In reference to the second amount, I have the honor to direct your attention to the second paragraph of a letter of the Commissioner, dated 5th October, 1880, in which full explanations are given as to the payment of the same person in excess of his salary.

I beg to add that, by an Order in Council of the 27th October, 1880, Mr. Fowler was granted a certain increase in his salary in lieu of the extra emolument which had previously been paid out of the vote for contingencies for the Weights and Measures Service.

I have the honor to be, &c.,

PAUL M. ROBINS,

*For Acting Commissioner.*

The Auditor-General.

*Extract from Letter of 5th October, 1880, referred to above.*

"As regards the monthly payment of \$15 to John Fowler, this allowance has been going on for several years, and was first authorized by the Hon. Mr. Geoffrion, when Minister of Inland Revenue. Mr. Fowler was formerly Chief Messenger, but since he was placed in charge of the standards he has not acted in that capacity. There has been an item in the estimates for several years for a salary to be paid to a mechanic in connection with the Weights and Measures, but as Mr. Fowler has performed all the duties so far, not only as a mechanic, but also of a laboratory operative, no additional appointment has been made, and the mechanic's salary now in the estimates at \$680, covers the additional payment of \$15 per month. I presume the proper course will be to obtain an Order in Council appointing Fowler at the rate of \$680."

CANADIAN PACIFIC RAILWAY ROYAL COMMISSION.

OTTAWA, December 15th, 1881.

DEAR SIR,—In reply to your letter of the 14th inst., I beg to say that I have called the subject of it to the attention of Edward Miall, Esq., the only permanently employed official connected with this Commission, and as you will see by the

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enclosed letter, he places his expenses, without fixing a definite amount, at between \$600 and \$700. If the sum of \$650 be taken (and whatever sum is taken can be subjected to revision when the aforesaid Commissioner is finally settled with) that would leave \$950 as the sum paid to him on account of his per diem allowance, whatever that is.

I have the honor to be, &c.,

N. F. DAVIN,

*Secretary.*

The Auditor-General.

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OTTAWA, 14th December, 1881.

MY DEAR SIR,—I cannot to-day give you my exact expenditure upon the Winnipeg examinations of the Commission, but they will be over six hundred, and I think, under seven hundred dollars.

Yours truly,

E. MIALL.

N. F. DAVIN, Esq.,  
Secretary.

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*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*CIVIL GOVERNMENT—*Continued.*

## CUSTOMS.

ACCOUNT of sums expended, compared with the sums granted, for the year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Commissioner.....	3,200 00	3,200 00		
2 Chief Clerks.....	4,500 00	4,500 00		
7 1st Class Clerks..... a	11,250 00	10,887 47	362 53	
3 Senior 2nd Class Clerks..... b	4,000 00	2,550 40	1,450 00	
7 Junior do.....	6,125 00	6,125 00		
3 3rd do..... c	1,700 00	1,789 16		89 16
2 Messengers..... d	930 00	910 34	19 66	
Private Secretary.....	600 00	600 00		
To provide for one promotion in Correspondence Office, as per O.C., 19th November, 1880.... e	100 00		100 00	
	32,405 00	30,561 97	1,843 03	
Minister authorized by 36 Vic, cap. 31.....	7,000 00			
Hon. M. Bowell.....		7,000 00		
	7,000 00	7,000 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

JOHN B. SIMPSON.

c. Over-estimation caused by death of one, and certain promotions and changes not being carried out.  
a, b, d and e. Over-estimated for same reasons.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**CIVIL GOVERNMENT—Continued.**

**POST OFFICE.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head .....	3,200 00	3,200 00		
<i>Secretary's Office.</i>				
2 Chief Clerks .....	4,800 00	4,800 00		
4 1st Class Clerks .....	a 6,550 00	4,725 00	1,825 00	
6 Senior 2nd Class Clerks .....	b 8,200 00	8,350 00		150 00
6 Junior do do .....	c 4,700 00	4,775 00		75 00
20 3rd Class Clerks .....	d 11,550 00	11,312 50	237 50	
<i>Accountant's Office.</i>				
1 Chief Clerk, Accountant .....	2,800 00	2,800 00		
1 do Assistant Accountant .....	2,150 00	2,150 00		
1 1st Class Clerk .....	1,600 00	1,600 00		
6 Senior 2nd Class Clerks .....	e 7,600 00	5,349 21	2,250 79	
13 Junior do do .....	f 10,350 00	8,721 15	1,628 85	
4 3rd Class Clerks .....	g 2,400 00	4,967 93		2,567 93
1 Chief Clerk, Cashier .....	2,200 00	2,200 00		
Probationary .....		75 00		75 00
<i>Money Order Branch.</i>				
1 Chief Clerk, Superintendent .....	2,150 00	2,137 50	12 50	
1 1st Class Clerk .....	1,800 00	1,800 00		
5 Senior 2nd Class Clerks .....	j 6,150 00	6,087 50	62 50	
8 Junior do do .....	k 6,600 00	6,000 00	600 00	
5 3rd Class Clerks .....	l 3,100 00	3,716 65		616 65
<i>Savings Bank Branch.</i>				
1 Chief Clerk, Superintendent .....	2,350 00	2,350 00		
1 1st Class Clerk .....	1,650 00	1,650 00		
1 Senior 2nd Class Clerk .....	m 1,200 00	1,175 00	25 00	
7 Junior do do .....	n 5,900 00	4,550 00	1,350 00	
6 3rd Class Clerks .....	o 3,200 00	3,962 48		762 48
3 Messengers .....	1,420 00	1,420 00		
Private Secretary .....	600 00	600 00		
Probationaries .....		768 71		768 71
	104,220 00	101,243 63	2,976 37	
Minister authorized by 36 Vic., cap. 31 .....	7,000 00			
Hon. John O'Connor, 1st July to 8th Nov., '80 .....		2,469 43		
Sir Alex. Campbell, 9th Nov., 1880, to 19th May, 1881 .....		3,721 39		
Hon. John O'Connor, 20th May to 30th June, '81 .....		809 18		
	7,000 00	7,000 00		

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDUGALL,  
Auditor-General.

## REMARKS.

- a. One promoted to Chief Clerkship as Assistant Secretary.
- b. Three Senior Seconds' statutory increases not provided for.
- c. Four 3rd Class Clerks' do do
- d. do not promoted for six months of the year.
- e. Only four Senior Seconds employed.
- f. Only ten Junior do
- g. Eight employed instead of four, as estimated.
- h. Not estimated for.
- j. Over-estimated.
- k. Only seven employed instead of eight, as estimated.
- l. Seven employed instead of five, as estimated.
- m. One statutory increase for six months, whole year estimated.
- n. Five employed instead of seven, as estimated.
- o. Ten do do six, do
- p. Six employed for broken periods of the year.

W. White, of the Post Office Department, was paid \$300 as Secretary to the Civil Service Commission.

W. H. Griffin, Deputy Postmaster General, received \$400 as Chairman to the Civil Service Board.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**CIVIL GOVERNMENT—Continued.**

**AGRICULTURE.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 Secretary.....	2,400 00	2,400 00		
2 1st Class Clerks..... <i>a</i>	3,060 00	1,625 00	1,435 00	
1 do.....	1,450 00	1,450 00		
3 Senior 2nd Class Clerks..... <i>b</i>	3,850 00	5,325 00		1,475 00
1 Junior do..... <i>c</i>	700 00	750 00		50 00
1 3rd do.....	400 00	400 00		
1 Attached on special service..... <i>d</i>	1,300 00	1,350 00		50 00
1 Probationary Clerk..... <i>e</i>	300 00		300 00	
1 Office Keeper.....	500 00	500 00		
2 Messengers..... <i>f</i>	800 00	790 00	10 00	
Private Secretary.....	600 00	600 00		
<i>Patent Branch.</i>				
1 Chief Clerk.....	2,200 00	2,200 00		
2 1st Class Clerk..... <i>g</i>	1,350 00	1,375 00		25 00
1 Senior 2nd Class Clerks..... <i>h</i>	3,650 00	3,825 00		175 00
3 Junior do..... <i>j</i>	2,000 00	1,975 00	25 00	
6 3rd Class Clerks..... <i>k</i>	3,940 00	3,890 00	50 00	
1 Probationary Clerk..... <i>l</i>	300 00		300 00	
1 Model Repairer.....	450 00	450 00		
2 Model Keepers.....	900 00	900 00		
	33,350 00	33,005 00	345 00	
Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Hon. J. H. Pope.....		7,000 00		
	7,000 00	7,000 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.



## REMARKS.

- a* and *b*. Promotion as estimated for not carried out. Statutory increase paid, for whole year.  
*c* and *d*. Statutory increase not estimated for.  
*e* and *l*. Apparently not required.  
*f*. One did not work throughout the year.  
*g* and *h*. Statutory increases not estimated for, and only required for six months.  
*k*. Over-estimated.

Dr. Taché, Deputy Minister of Agriculture, was paid \$216 as a member of the Civil Service Commission.

DEPARTMENT OF AGRICULTURE,  
 OTTAWA, December 13th, 1881.

SIR,—I am directed by the Minister of Agriculture to state, in reply to your letters of 15th October and 12th instant, that no extra emoluments have been paid to permanently employed officials in this Department, and that consequently there is no return to make.

I have the honor to be, &c.,

H. B. SMALL,

*Acting Secretary.*

The Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**CIVIL GOVERNMENT—Continued.**

**DEPARTMENT OF MARINE AND FISHERIES.**

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 Commissioner of Fisheries, Chief Clerk.....	2,400 00	2,400 00		
1 Chief Clerk Accountant.....	2,200 00	2,200 00		
1 do .....	2,200 00	2,200 00		
2 First-Class Clerks.....	3,500 00	3,500 00		
3 Senior 2nd Class Clerks.....	4,000 00	4,000 00		
9 Junior do .....	7,700 00	7,750 00		50 00
4 3rd Class Clerks.....	1,950 00	1,937 50	12 50	
2 Messengers.....	860 00	860 00		
Private Secretary .....	300 00	300 00		
To provide for the salary of a Senior 2nd Class Clerk.....	1,100 00	1,100 00		
	29,410 00	29,447 50		37 50
Minister authorized by 36 Vic., cap. 31 .....	7,000 00			
Hon. J. C. Pope.....		7,000 00		
	7,000 00	7,000 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

- a. Two received statutory increase for six months. Not estimated for.  
b. One received statutory increase for nine months, whole year estimated for.

Mr. Tilton, Accountant of this Department, was paid \$288, as a member of the Civil Service Commission.

Mr. John Makinson, a Junior 2nd Class Clerk, received \$50 for extra work, compiling lighthouse accounts, charged to Maintenance of Lights above Montreal.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CIVIL GOVERNMENT—Continued.

## DEPARTMENT OF PUBLIC WORKS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Grant.	Expenditure.	Expenditure Compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	3,200 00	3,200 00		
1 Chief Clerk Secretary..... <i>a</i>	2,050 00	1,873 59	176 41	
1 do Accountant..... <i>b</i>	1,850 00	1,825 00	25 00	
3 1st Class Clerks..... <i>c</i>	4,600 00	3,425 00	1,175 00	
4 Senior 2nd Class Clerks..... <i>d</i>	4,550 00	4,612 50		62 50
3 Junior do..... <i>e</i>	2,600 00	2,340 98	259 02	
4 3rd Class Clerks..... <i>f</i>	1,950 00	1,887 50	62 50	
1 Private Secretary..... <i>g</i>	600 00		600 00	
1 Chief Engineer.....	3,000 00	3,000 00		
1 Chief Clerk, Engineering Branch.....	1,800 00	1,800 00		
1 Chief Architect.....	3,000 00	3,000 00		
2 Messengers..... <i>h</i>	1,000 00	800 00	200 00	
	30,200 00	27,764 57	2,435 43	
Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Sir H. L. Langevin.....		7,000 00		
	7,000 00	7,000 00		

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
Auditor-General.

- a.* Secretary resigned 4th November and was replaced by one at a lower salary.  
*b.* Accountant's increase for six months, whole year estimated for.  
*c.* Only two First Class Clerks employed.  
*d.* Over-estimated.  
*e, f, g, h.* Saving arises from employment at lower rates than estimated and the non-employment of a Private Secretary.

DEPARTMENT OF PUBLIC WORKS,  
OTTAWA, November 28, 1881.

SIR,—I beg to acknowledge the receipt of your letter of 15th ultimo, transmitting copy of a minute of the Treasury Board, directing that statements of extra emoluments paid to permanently employed officials be forwarded with Appropriation Accounts; and to state that no extra emoluments have been paid to permanent officers, either for the last or present fiscal year.

I have the honor to be, &c.,

F. H. ENNIS,  
Secretary.

The Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

## CIVIL GOVERNMENT—Continued.

## RAILWAYS AND CANALS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Deputy Head.....	4,100 00	4,100 00		
1 Chief Clerk, Secretary.....	2,400 00	2,400 00		
1 do Accountant.....	2,200 00	2,200 00		
1 do..... a	1,850 00	1,812 50	37 50	
1 Chief Engineer, Canals.....	4,500 00	4,500 00		
1 do Railways in operation.....	4,000 00	4,000 00		
7 1st Class Clerks..... b	10,900 00	9,585 52	1,314 48	
1 Senior 2nd Class Clerk.....	1,400 00	1,400 00		
7 Junior do..... c	6,200 00	5,898 51	301 49	
2 3rd Class Clerks..... d	800 00	446 20	353 80	
1 Private Secretary.....	600 00	600 00		
2 Messengers.....	810 00	810 00		
	39,760 00	37,752 73	2,007 27	
Minister authorized by 36 Vic., cap. 31.....	7,000 00			
Sir Chas. Tupper.....		7,000 00		
	7,000 00	7,000 00		

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
Auditor-General.

- a. One statutory increase being only for nine months.  
 b. One transferred to Public Works Department and five statutory increases required for only six months.  
 c. One appointed by O.C. 19th May, 1881, at a less sum than estimated.  
 d. One do 7th February, 1881, do do

DEPARTMENT OF RAILWAYS AND CANALS,  
OTTAWA, 13th December, 1881.

SIR,—In reply to your letter of the 15th October last, I have the honor, by direction, to state that Mr. Schreiber is the only official in this Department who received extra emoluments, viz:—\$1,500 as Engineer in Chief of the Canadian Pacific Railway, in addition to his salary as Chief Engineer of Government Railways in operation.

I am, Sir, your obedient servant,

F. BRAUN,  
Secretary.

The Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

CIVIL GOVERNMENT—*Continued.*

CIVIL SERVICE BOARD.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Amount required to cover salaries.....	600 00			
W. H. Griffin, Chairman.....		400 00		
G. Powell, Secretary.....		200 00		
	600 00	600 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*CIVIL GOVERNMENT—*Continued.*

## EXTENSION OF STAFF, &amp;c.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To meet the possible amount required for new appointments by an extension of the Staff, or any other change.....	5,000 00			
<i>Secretary of State.</i>				
1 3rd Class Clerk, part of year..... a		512 50		
1 do do..... b		239 28		
1 do do..... c		66 66		
	5,000 00	818 44	4,181 56	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

a. This amount is placed here, though in reality it was omitted by a clerical error in estimating, the Clerk having been on the staff for some time.

b. This appointment was made from 7th February, 1881.

c. do do 1st May, 1881.

RECAPITULATION.

CIVIL GOVERNMENT for the Year 1880-81.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts	\$ cts.
Salary of the Governor General.....	48,666 66	48,666 63		
do Lt-Governor of Ontario.....	10,000 00	10,000 00		
do do Quebec.....	10,000 00	10,000 00		
do do Nova Scotia.....	9,000 00	9,000 00		
do do New Brunswick.....	9,000 00	9,000 00		
do do Manitoba & Keewatin.....	10,000 00	10,000 00		
do do N.-W. Territories.....	7,000 00	7,000 00		
do do British Columbia.....	9,000 00	9,000 00		
do do P. E. Island.....	7,000 00	7,000 00		
do 12 Ministers, at \$7,000 each.....	84,000 00	81,977 79		
do Premier.....	8,000 00	8,000 00		
do Governor General's Secretary.....	2,400 00	2,400 00		
do Auditor-General.....	3,200 00	3,200 00		
do High Commissioner of Canada.....	10,000 00	10,000 00		
Authorized by special Acts.....	227,266 66	225,244 42		
Governor General's Secretary's office.....	11,000 00	10,475 00		
Privy Council.....	14,392 50	14,089 60		
Department of Justice.....	13,900 00	13,874 41		
do Penitentiaries Branch.....	5,300 00	5,155 64		
Militia and Defence.....	27,010 00	35,097 43		
Secretary of State.....	35,753 75	35,983 21		
Interior.....	62,800 00	{ 45,035 77		
do Indian Branch.....		{ 16,955 71		
Auditor-General.....	18,275 00	18,111 18		
Finance.....	53,715 00	49,925 00		
Office of Treasury Board.....	2,700 00	2,133 28		
Inland Revenue.....	30,342 50	29,233 86		
Customs.....	32,405 00	31,561 97		
Postmaster-General.....	104,220 00	101,243 63		
Agriculture.....	33,350 00	33,005 00		
Marine and Fisheries.....	29,410 00	29,447 00		
Public Works.....	30,200 00	27,764 57		
Railways and Canals.....	39,760 00	37,752 73		
Extension of Staff, new appointments, &c.....	5,000 00	818 44		
Civil Service Board.....	600 00	600 00		
Departmental Contingencies.....	160,044 07	153,400 43		
Stationery Office for Stationery.....	5,000 00	1,637 13		
	725,177 82	692,351 49		
Paid as above under Statute.....	227,266 66	225,244 42		
Total Civil Government.....	952,444 48	917,595 91	34,848 67	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
Auditor-General.

Examined,  
JOHN B. SIMPSON.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CIVIL GOVERNMENT—CONTINGENCIES.

## THE GOVERNOR GENERAL'S OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		16,000 00			
Subscriptions to newspapers.....			809 58		
Advertising in newspapers..... <i>a</i>			114 86		
Books of reference..... <i>b</i>			126 08		
Telegraphing and telephones—					
Montreal Telegraph Co.....	1,547 21				
Dominion do.....	833 10				
Lt.-Col. DeWinton..... <i>c</i>	250 00				
W. Campbell.....	52 97				
Bell Telephone Co.....	190 00				
			2,873 28		
Postages.....			455 44		
Freight and Express charges.....			8 65		
Travelling expenses, including cab hire—					
His Excellency the Governor General.....	5,000 00				
Lt.-Col. DeWinton.....	244 29				
Jno. Kidd..... <i>c</i>	533 50				
W. Campbell..... <i>d, e</i>	294 42				
Lt.-Col. Stuart..... <i>c</i>	110 00				
H. G. Clarke..... <i>f</i>	242 46				
L. Fitzgerald..... <i>g</i>	58 32				
G. Carpenter..... <i>h</i>	200 50				
			6,683 49		
Petty expenses..... <i>c</i>			280 29		
Copying and translating..... <i>i</i>			238 65		
Orderlies—					
<i>j</i>					
H. G. Clarke.....	392 48				
L. Fitzgerald.....	319 75				
Thomas Rogers.....	263 99				
Extra Orderlies.....	40 00				
Uniforms.....	104 78				
			1,121 00		
Engraving, printing and litho- graphing..... <i>k</i>			97 13		
Stationery, outside of Stationery Office..... <i>b</i>			0 85		
Books and periodicals..... <i>l</i>			121 72		
Goods.....			3 90		
Stationery Office.....			916 92		
Queen's Printer.....			272 76		
		16,000 00	14,124 60	1,875 40	

I certify that this account has been examined under my directions and is correct.

Examined,  
THOS. PORTER.

J. L. McDOUGALL,  
Auditor-General.





- H.* Travelling expenses, G. Carpenter, \$89.60. The details in this case are not in the office. This man was in attendance travelling with H.R.H. the Princess Louise during May and part of June in a trip extending from Quebec to western Ontario and Chicago, &c., and return, and was detained at principal towns *en route*.
- I.* Copying and translating, payments to Mr. C. C. Rogers. This service being of a confidential nature, and careful copying being required it was entrusted to this gentleman to carry out after his office hours. Mr. Rogers had been selected for this work, having been previously employed in the Governor-General's Secretary's Office.
- J.* Orderlies. In the absence of the Governor-General's Secretary, I do not feel myself in a position to reply to this query. It would appear to have formed a charge against the Contingent Account for many years.
- K.* Engraving, printing, &c., \$72.13. Of this amount \$55 is now certified to. It would appear that \$17.13 was for work specially ordered by the Governor-General, and was not certified to at the time.
- L.* Books and periodicals, \$121.72. As the supply of these items was ordered by the head of this office, it is presumed they were considered useful for reference.

b. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

i. The sums of \$35 and \$10 paid C. C. Rogers, for copying, are included in this amount. Mr. Rogers being upon the staff of the Department of the Interior, these payments appear to be contrary to the provisions of 31 Vic., cap. 34, sec. 23.

j. This does not appear to be a proper charge against Civil Government contingencies, under the wording of the Statute.

OFFICE OF THE GOVERNOR GENERAL'S SECRETARY, CANADA,  
OTTAWA, 29th November, 1881.

SIR,—In reply to your communication of the 9th instant, I have the honor to inform you that the difference between the expenditure and grant on account of the contingent account of the Governor General's Secretary's office, for the year ending 30th June, 1881, is due to the careful manner in which the sum voted for that service has been expended.

From certain causes, the demands upon the account were less than are likely to occur this year.

I have the honor to be, Sir,  
Your most obedient servant,

C. STUART,  
*for Governor General's Secretary.*

The Auditor General, &c.,  
Ottawa.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CIVIL GOVERNMENT—CONTINGENCIES—Continued.

## THE PRIVY COUNCIL.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		3,000 00			
Subscriptions to newspapers.....			651 42		
Books of reference..... <i>a</i>			212 87		
Maps..... <i>a</i>			3 00		
Telegraphing—					
Montreal Telegraph Co. ....	191 03				
Dominion do .....	136 00				
			327 03		
Postages.....			51 19		
Travelling expenses, including cab hire—					
Hon. L. R. Masson.....	5 00				
Hon. J. A. Mousseau.....	805 75				
Hon. J. O'Connor.....	31 25				
J. O. Côté..... <i>b</i>	24 00				
G. Emond..... <i>b</i>	100 00				
Sundry persons cab hire .....	17 40				
			983 40		
Extra Clerks.....			564 50		
Copying..... <i>c</i>			3 00		
Stationery, outside of Stationery Office..... <i>a</i>			30 00		
Books and periodicals..... <i>d</i>			30 50		
Sundries—					
Goods.....	20 19				
Repairs..... <i>e</i>	12 00				
			32 19		
Stationery Office. ....			287 71		
Queen's Printer.....			299 86		
		3,000 00	3,476 67		476 67

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

THOS. PORTER.

PRIVY COUNCIL OFFICE,  
OTTAWA, 14th November, 1881.

SIR,—With reference to your letter of 9th instant, enclosing a statement of the expenditure of this office for Civil Government Contingencies, as compared with the estimates for year ended 30th June, 1881, and requesting me to favor you with explanations of the causes of difference between grant and expenditure.

\* \* \* \* \*

Not having been furnished in former years with a statement similar to that now enclosed in your letter, I cannot speak very positively. I think, however, the causes of difference to be the larger amount for travelling expenses and the item for extra clerks.

With regard to the explanations of the causes of difference, one of them must be the fact that Hon. Mr. Masson paid his own travelling expenses.

As to further explanations, I must refer you to the late President of the Council, from whom I did not feel called upon to ask for such explanations.

I have the honor to be, Sir,  
Your most obedient servant,

J. O. COTÉ,  
Clerk, Privy Council.

J. L. McDougall, Esq.,  
Auditor-General.

a. (1) These books, most of them from England, have for many years past been purchased through the agency of Messrs. Durie & Son, but will, in future, be procured through the Stationery Office. The purchase of ten copies of the Dominion Annual Register was made in accordance with agreement made between the then President of Council and the compiler, prior to the date of Order in Council of 16th April, 1880.

a. (2) Maps (\$3) will in future be procured through the Stationery Office.

a. (3) Stationery outside of Stationery Office, \$30. These were Jacob's pens which were purchased through the agent, who stated that the stationery clerk had sent him to the Department, which statement, it was subsequently ascertained, was denied by the stationery clerk.

\* \* \* \* \*

b. Copying (engrossing), \$3, for the Governor General. Mr. Medlow could not do the work during office hours, being then very busy, and, the engrossing being very pressing, and Mr. Medlow being a superior engrosser, it was thought expedient, considering the insignificant amount involved, to have the work done after office hours and to pay for it extra.

c. Books and periodicals. Some were purchased by direction of the President, or by himself, others will be discontinued.

d. \$10.50 for repairing book stand, should have been made through the Department of Public works.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Stationery Office.

b. Mr. Medlow being upon the staff of the Department of the Secretary of State this payment appears to be contrary to the provisions of 31 Vic., cap. 34, sec. 23.

c. Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for

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the certificate of the Head of the Department on all applications for payments of accounts of this nature.

d. \$10.50 expenditure for repairing book stand should have been made through the Department of Public Works. See 31 Vic., cap. 35, sec. 2.

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PRIVY COUNCIL OFFICE,

OTTAWA, 23rd November, 1881.

SIR,—I beg to return herewith the abstract of the expenditure of the Privy Council Office for Civil Government Contingencies for 1880-81, with your notes thereon, transmitted to me in your letter of the 14th inst., and in accordance with your request, I have appended at the foot of your notes such remarks thereon as may enable you to modify your notes.

I have the honor to be, Sir,

Your obedient servant,

J. O. COTE,  
*Clerk, Privy Council.*

J. L. McDougall, Esq.,  
Auditor-General.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CIVIL GOVERNMENT—CONTINGENCIES—Continued.

## DEPARTMENT OF JUSTICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		3,500 00			
Subscriptions to newspapers.....			511 09		
Books of reference..... <i>a</i>			347 71		
Maps..... <i>a</i>			3 75		
Telegraphs and Telephones—					
Montreal Telegraph Co.....	504 99				
Dominion do.....	576 25				
do do Telephones.....	30 00				
Bell Telephone Co.....	32 50				
			1,143 74		
Postages.....			60 23		
Freight and express charges.....			9 20		
Travelling expenses, including cab hire—					
Hon. Jas. McDonald.....	518 75				
Sir Alex. Campbell.....	62 22				
Z. A. Lash..... <i>b</i>	14 45				
H. G. Hopkirk..... <i>c</i>	35 65				
A. Chauveau..... <i>d</i>	49 00				
Sundry persons, cab-hire.....	34 40				
			714 47		
Extra Clerks.....			182 25		
Copying and translating..... <i>e</i>			177 71		
Engraving, printing and lithograph- ing.....			1 50		
Books and periodicals..... <i>f</i>			97 64		
Professional services.....			15 00		
Extra Messengers—					
H. Duggan..... <i>g</i>	3 00				
Office boy.....	62 00				
			65 00		
Sundries—					
Goods.....	35 18				
Furniture..... <i>h</i>	3 50				
Repairs.....	1 50				
Telegraph boys.....	7 75				
			47 93		
Stationery Office.....			496 92		
Queen's Printer.....			248 66		
		3,500 00	4,122 80		622 80

I certify that this account has been examined under my directions and is correct.

Examined,  
THOS. PORTER.

J. L. McDOUGALL,  
Auditor-General.

OFFICE OF AUDITOR-GENERAL OF CANADA,  
OTTAWA, November 14th, 1881.

SIR,—I beg to enclose herewith a copy of the abstract furnished you on the 10th instant, of the expenditure of the Department of Justice for Civil Government Contingencies for 1880-81, accompanied by notes upon the different sub-heads of expenditure where deemed necessary.

As these notes have been compiled from information afforded by the vouchers forwarded to this office in support of the expenditure, I would request that after examination you will afford me any information which you may possess which will enable me to modify the same.

It is desirable that such information be sent me at an early date, as I am desirous of completing these statements for my annual report.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

Z. A. LASH, Esq.,  
Deputy Minister of Justice.

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REMARKS.

*a.* Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

*b.* The sum of \$7 is included in this amount, apparently for hotel expenses for two days, at \$3.50 per day. This charge is not in accordance with Order in Council of the 6th May, 1876.

*c.* The sum of \$17.50 is included in this amount, for five days, at \$3.50 per day, apparently for hotel bills. This charge is not in accordance with the requirements of Order in Council of the 6th May, 1876.

*d.* This expenditure does not appear to be, properly speaking, a charge against Civil Government Contingencies, but should be made from the appropriation for Miscellaneous Justice.

*e.* In this amount the sum of \$25.87 paid W. Carter, upon the staff of the Department of Inland Revenue, and of \$3.50 paid to A. L. Jarvis, upon the staff of the Department of the Interior, are included. These payments appear to be contrary to the provisions of 31 Vic., cap. 34, Section 23.

*f.* Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payments of accounts of this nature.

*g.* This expenditure seems to be in contravention of the Civil Service Act.

*h.* This should have been obtained through the Department of Public Works as provided for by 31 Vic., cap. 35, Section 2.

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*a.* This seems strange, as from the nature of the books, viz.:—Law Reports and Periodicals and Law Books, they could not be had at the Stationery Office, and can only be procured from the Publishers, &c.

*b.* You are in error, the charge is in exact accord with the Order in Council. Absence of three days, 12th, 13th and 14th; to go to Toronto, could not be done for less.

*c.* Wherein is this not in accordance with Order in Council?

d. If after my verbal explanation to the Auditor, he thinks this comment should remain, I have nothing to say.

e. These payments were made for services rendered by the gentlemen referred to at night at my request to assist in disposing of accumulated work. I cannot see how Section 23 affects this.

f. I presume they were so deemed. Why make this statement?

g. Why so? The persons were employed as Messengers: the first for a week, when one of the Messengers was ill, and the second, during the Session at the Minister's orders. Does not the general vote cover this expense?

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OFFICE OF AUDITOR-GENERAL OF CANADA,  
OTTAWA, December 7th, 1881.

SIR,—I have the honor to acknowledge the receipt of the copies of the abstracts of expenditure for Contingencies, 1880–81, sent you on the 14th ult., with a request that you would give me such information as you might have, which would enable me to modify the notes made on the sub-heads of expenditure.

As your remarks have been furnished in the form of queries upon the notes referred to, I beg leave to reply as follows:—

a. Order in Council of the 17th November, 1877, directs that books, maps and stationery be purchased through the Government Stationery Office, and that the Stationery Office be directed to procure the articles when not kept in stock.

b. The voucher furnished in support of the charge referred to, contains an item of two days, at \$3.50=\$7. This indicated that the maximum allowance to officers, whose duties necessitate frequent travelling, had been charged, instead of the actual disbursements paid out for hotel bills, allowed officers of the "Inside Civil Service (whose work is strictly departmental) when sent on special outside duties."

c. In the voucher given in support of this expenditure, five days at \$3.50=\$17.50, are charged. The rate above referred to, seems to have been adopted in making this charge. If this covers the actual disbursements instead of the maximum rate allowed "Officers whose duties necessitate frequent travelling, such as Engineers, Inspectors, and Militia Officers," the note objected to is not called for, and will be withdrawn.

e. Section 23 of the Civil Service Act seems to provide for such an emergency. The Deputy-Head of a Department is authorized in such case to obtain the temporary services of the clerks of another Department, who "may not then be actively engaged in services of their own Department, but without additional remuneration." Your view, however, may be correct of the interpretation of Section 23 in connection with Section 20 of that Act.

f. It is necessary that information be obtained from the Department, to show that these books were deemed by the Head of the Department such as will be useful for reference in the administration of the Department. My remark was made because the certificate of the Head of the Department, which the Order in Council seemed to call for, was not appended.

g. This note refers solely to Messenger Duggan who is upon the staff of the Outside Service of the Post Office Department. On further consideration, I have decided to withdraw the remark with reference to him, as I am not sure that his allowances contravenes an Act or Order in Council.

b. Penitentiary Branch.

The voucher given for this expenditure, is a receipted account from William Curran, for "services as short-hand writer, 118 folios, averaging 130 words per folio—15,340 words, at 30cts. per 100 words—\$46.00;" and his services cannot be considered as those of an extra clerk, which, under the Civil Service Act, are paid for at so much per day.



I may add, that with regard to the travelling expenses during the past fiscal year, of officers of the inside Civil Service, whose duties are strictly departmental, I will make a general remark in my report, under the head of all Departments, instead of noting those of each Department separately, and make the above explanations solely with a view to meet your objections to the notes appended to the statements sent you.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

Z. A. LASH, Esq.,  
Deputy Minister of Justice.

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DEPARTMENT OF JUSTICE, CANADA,  
OTTAWA, 9th December, 1881.

*Re-Contingencies of the Department of the Justice.*

SIR,—In reply to your request for information as to the cause of difference between the estimates and expenditure, I have the honor to inform you that the cause of expenditure over the vote is explained by the fact that extra clerks and writers were employed during the year, the expenditure for which was not anticipated when the estimates were prepared; the cost for telegrams and travelling expenses was also heavier than anticipated.

Your obedient servant,

Z. A. LASH,  
*Deputy Minister of Justice.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

## DEPARTMENT OF JUSTICE, PENITENTIARY BRANCH.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		1,750 00			
Subscriptions to newspapers.....			6 00		
Books of reference..... <i>a</i>			28 00		
Telegraphing—					
Montreal Telegraph Co.....	151 28				
Dominion Telegraph Co.....	53 39				
			204 67		
Travelling expenses, including cab hire—					
J. G. Moylan.....	954 85				
G. L. Foster.....	302 56				
W. W. Walkem.....	25 00				
H. Low and others.....	27 81				
			1,310 22		
Reporting..... <i>b</i>			46 00		
Stationery Office.....			80 37		
Queen's Printer.....			145 19		
		1,750 00	1,820 45		70 45

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
THOS. PORTER.

## OFFICE OF AUDITOR-GENERAL OF CANADA,

OTTAWA, November 14th, 1881.

SIR,—I beg to enclose herewith a copy of the abstract furnished you on the 10th instant, of the expenditure of the Department of Justice, Penitentiary Branch, for Civil Government Contingencies of 1880-81, accompanied by notes upon the different sub-heads of expenditure, where deemed necessary.

As these notes have been compiled from information afforded by the vouchers forwarded to this office in support of the expenditure, I would request that, after examination, you will afford me any information which you may possess which will enable me to modify the same.

It is desirable that such information be sent me at an early date, as I am desirous of completing these statements for my annual report.

I have the honor to be, Sir,  
Your most obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

Z. A. LASH, Esq.,  
Deputy Minister of Justice.

a. Order in Council of 17th November, 1877, requires that these should be purchased through the Stationery Office.

b. This does not appear to be a proper charge against contingencies.

b. This should not have been called "reporting," Mr. Curran as a shorthand writer, was employed to write from dictation the Inspector's report, the Inspector at the time being unable to write himself as his arm was disabled. I think it should be put down as extra clerk *pro tem*.

## DEPARTMENT OF JUSTICE, CANADA,

OTTAWA, December 7th, 1881.

*Re-Penitentiary Contingencies.*

SIR,—In reply to your request for the explanation of the cause of difference between the grant and expenditure, I have the honor to inform you that the travelling expenses of the Accountant, Mr. Foster, were not contemplated at the time the estimates were prepared, inasmuch as that officer had not been appointed.

Your obedient servant,

Z. A. LASH,  
*Deputy Minister of Justice.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CIVIL GOVERNMENT—CONTINGENCIES—Continued.

## MILITIA AND DEFENCE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.		Expenditure.	Expenditure, compared with Grant.	
	—	—		Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Subscriptions to newspapers.....		6,000 00	440 00		
Books of reference..... a			259 85		
Maps..... a			4 50		
Telegraphing—					
Montreal Telegraph Co. ....	332 08				
Dominion do .....	386 19				
			719 27		
Postages .....			151 93		
Travelling expenses, including cab hire—					
Sir Alex. Campbell.....	198 07				
Hdn. A. P. Caron.....	536 25				
Lt.-Col. C. E. Panet..... b	52 60				
J. Lealie..... b	8 15				
H. G. Hopkirk..... b	86 88				
A. Benoit..... b	32 00				
Sundry persons, cab hire.....	321 50				
			1,235 45		
Extra Clerks.....			92 00		
Copying and translating.....			254 48		
Engrossing, printing and lithographing.....			125 00		
Stationery, outside of Stationery Office..... a			2 75		
Books and periodicals..... c			56 00		
Extra Messengers—					
Henry Duggan..... d	15 00				
Chas. Guerard.....	91 00				
			106 00		
Sundries—					
Goods.....	23 39				
Repairs.....	5 50				
Washing towels.....	4 50				
Telegraph boys.....	6 00				
			39 39		
Stationery Office.....			1,587 87		
Queen's Printer.....			711 07		
		6,000 00	5,885 56	114 44	

I certify that this account has been examined under my directions and is correct.

Examined,  
THOS. PORTER.

J. L. McDOUGALL,  
Auditor-General.

## MILITIA AND DEFENCE, CANADA,

OTTAWA, 1st December, 1881.

SIR,—I beg to acknowledge the receipt of your letter of the 14th ultimo, with your notes on some items of expenditure charged to Contingencies, Civil Government, Department of Militia, for year 1880-81, in reply I wish to offer the following explanations:—

a. The books of reference and maps required for the Department are, as a rule, purchased through the Stationery Office. With regard to the purchase of six volumes of the Dominion Annual Register, the only way that I can account for this irregularity is that a first purchase of two volumes was overlooked.

\* \* \* \* \*

c. The books and periodicals purchased were deemed useful and some necessary for reference in the Department.

d. The amount of \$15, paid to H. Duggan, was a necessary expense in order to ensure a speedy delivery of the mail matter to the Head of the Department.

I have the honor to be, Sir,

Your obedient servant,

C. EUG. PANET,  
*Deputy Minister.*

J. L. McDougall, Esq.,  
Auditor-General.

REMARKS.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

c. Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payments of accounts of this nature.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CIVIL GOVERNMENT—CONTINGENCIES—Continued.

## DEPARTMENT OF SECRETARY OF STATE.

ACCOUNTS of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.		Expenditure.	Expenditure compared with Grant.	
	—	—		Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		7,000 00			
Subscriptions to newspapers.....			576 52		
Books of Reference..... <i>a</i>			74 51		
Maps..... <i>a</i>			4 50		
Telegraphing—					
Montreal Telegraph Co.....	152 55				
Dominion Telegraph Co.....	58 06				
Secretary of State.....	1 45				
			212 06		
Postages.....			114 16		
Freight and Express charges—					
Canadian Express Co.....	28 72				
J. Donovan, cartage.....	287 00				
			315 72		
Travelling expenses, including cab hire—					
Hon. J. C. Aikins.....	4 75				
Hon. J. O'Connor.....	223 25				
G. Emond..... <i>b</i>	30 00				
Sundry persons, cab hire.....	15 25				
			273 25		
Extra Clerks.....			411 00		
Copying and translating.....			153 40		
Engraving, printing and lithographing..... <i>c</i>			162 00		
Extra Messengers—					
H. Duggan..... <i>d</i>	1 50				
F. Gouldthrite.....	173 00				
Herbert O'Connor.....	52 00				
H. Holloway.....	43 00				
			269 50		
Books and Periodicals..... <i>e</i>			0 45		
Sundries—					
Goods.....	38 29				
Repairs.....	4 75				
Washing towels.....	48 00				
Stamps.....	2 25				
Telegraph boys.....	6 00				
			99 29		
Stationery Office.....			799 06		
Queen's Printer.....			370 51		
		7,000 00	3,835 93	3,164 07	

I certify that this account has been examined under my directions and is correct.

Examined,  
THOS. PORTER.

J. L. McDOUGALL,  
Auditor-General.

DEPARTMENT OF THE SECRETARY OF STATE,  
OTTAWA, 22nd November, 1881.

SIR,—With reference to your letter of the 14th November instant, and to the notes appended to the statement which accompanied the same, I have the honor, herewith, to transmit to you the details of the expenditure marked *b*. With regard to the note *c*, I have the honor to inform you that the Queen's Printer stated that he was unable to certify the accounts for advertising in the Ottawa Directory, and in the Postal Guide, in consequence of there being no tariff for such expenses. Ten copies of the Dominion Annual Register were purchased in February, 1880, which is noted by the then Secretary of State on the voucher from this Department, No. 63. The purchase of these books was, therefore, made before the Order in Council of 16th April, 1880, which limits to four the number to be purchased of each publication.

I have the honor to state, in relation to note *e*, that no books or periodicals are purchased unless they be deemed by the Head of the Department such as will be useful for reference in the administration of the Department.

There is, I perceive, by the statement of the Accountant of Contingencies, for May last, a charge of \$17.41 made against this Department for 14 copies of the Colonial Office List, which should properly be divided between all the Departments, and such was so directed on the voucher for this payment when forwarded for this purpose to the Accountant of Contingencies, as each Department is furnished with a copy of the Colonial Office List.

I have the honor to be, Sir,

Your obedient servant,

EDOUARD J. LANGEVIN,

*Under Secretary of State.*

The Auditor-General.

REMARKS.

*a.* Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

*c.* The accounts for advertising in the Ottawa Directory, \$12, and in the Postal Guide, \$30, included in this expenditure, have not been certified by Queen's Printer.

*d.* This charge appears to be in contravention of the Civil Service Act.

*e.* Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payments of accounts of this nature.

DEPARTMENT OF SECRETARY OF STATE, CANADA,  
OTTAWA, 22nd November, 1881.

SIR.—In reply to the enquiry contained in your letter of the 9th instant, as to the cause of the difference between grant and expenditure, on account of the contingent expenses of the Department of the Secretary of State during the past fiscal year, I have the honor to inform you that the circumstance of the expenditure having been less than the estimate is owing to the facts that due economy has been practised with regard to the same, and that it is absolutely necessary for the effective carrying out of the service of this Department that a margin of a few thousand dollars be estimated for annually, in order to cover any emergency which might arise during the year, this Department being the channel of communication with the Provincial Governments, the public generally, and charged with the engrossing of all documents, such as land patents, commissions, etc.

I have the honor to be, Sir,

Your obedient servant,

EDOUARD J. LANGEVIN,

*Under Secretary of State.*

The Auditor-General.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CIVIL GOVERNMENT—CONTINGENCIES—Continued.

## DEPARTMENT OF THE INTERIOR.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		8,000 00			
Subscriptions to newspapers.....			415 65		
Books of reference..... <i>a</i>			83 00		
Maps..... <i>a</i>			100 00		
Telegraphing—					
Montreal Telegraph Co. ....	509 44				
Dominion do .....	206 46				
			715 90		
Postages.....			424 59		
Freight and express charges.....			48 52		
Travelling expenses, including cab hire—					
Right Hon. Sir John A. Macdonald	1,674 15				
J. S. Dennis..... <i>b</i>	729 00				
Sundry persons, cab hire..... <i>g</i>	379 70				
			2,782 85		
Extra Clerks.....			609 50		
Copying.....			4 10		
Engraving, printing and binding <i>d</i>			232 45		
Stationery, outside of Stationery Office..... <i>a</i>			22 95		
Extra Messengers—					
H. Duggan..... <i>e</i>	43 75				
Alex. Robertson.....	365 00				
P. Coy.....	89 65				
John Satchell.....	288 00				
			786 40		
Sundries—					
Goods..... <i>f</i>	89 23				
Furniture..... <i>f</i>	12 00				
Repairs.....	3 00				
Marking towels.....	2 16				
Telegraph boys.....	6 00				
			112 39		
Stationery Office.....			2,904 67		
Queen's Printer.....			2,793 53		
		8,000 00	12,041 50		4,041 50

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
Auditor-General.

Examined,  
THOS. PORTER.



## DEPARTMENT OF THE INTERIOR,

OTTAWA, 21st November, 1881.

Sir,—I have the honor to acknowledge the receipt of your letter of the 14th instant covering an abstract of expenditure of this Department for Civil Government contingencies for 1880-'81, accompanied by notes upon the different sub-heads of expenditure, asking for explanations thereon.

In reply I have to state that:—

a. These books &c., were purchased by authority of the Minister or Deputy Minister.

b. In the absence of Colonel Dennis, I am unable to give any reply.

\* \* \* \* \*

d. In the absence of the Deputy of the Minister of the Interior I am unable to offer explanations.

e. By Minister's authority this amount was paid for the delivery of the evening mail at his residence.

f. The \$9.00 for iron boxes, should possibly be chargeable to North-West Government appropriation, as they were for the protection of maps, which are by Statute required to be forwarded to Registrars of the North-West Territories. As regards the plan case (\$3.00) the necessity for it being urgent, and as it is impossible to procure articles through the Public Works Department on short notice, it was necessary to purchase outside.

I have the honor to be, Sir,

Your obedient servant,

LINDSAY RUSSELL.

*Acting Deputy of the Minister of the Interior.*

The Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office. The sum of \$12.50 paid for five copies Dominion Annual Register, is included in the amount charged for Books of Reference. Order in Council of the 16th April, 1880, limits the number to four in any such case.

b. Details of the expenditure of \$700.00 of this amount have not been furnished.

d. In this amount, the sum of \$79.00 for binding and \$12.75 for lithographing and printing are included; the accounts for which have not been certified by Queen's Printer. The sum of \$50.20 for mounting and folding maps is also included; this work ought to be performed through Queen's Printer.

f. The sum of \$3.00 for plan cases and of \$9.00 for iron boxes are included in amount charged for goods, and the sum of \$4.35 for gas fittings and repairs in amount charged for furniture. These sums should have been expended through the Department of Public Works as provided by 31 Vic. cap. 35, sec. 2.

g. In this amount, the sum of \$1.50 paid on private account, was inadvertently included. The error was observed too late for correction in the accounts of 1880-'81, but the sum has been refunded through the accounts of 1881-'82.

## DEPARTMENT OF THE INTERIOR, CANADA,

OTTAWA, 16th November, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 10th instant, respecting the excess of expenditure over appropriation in the matter of the contingencies of this Department for the year ended 30th June, 1881.

The unforeseen expenses in connection with the visit to Europe of the Minister and the Deputy of the Minister, will account for the greater portion.

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Further, the business of the Department is so rapidly increasing that it is difficult to estimate, with any degree of accuracy, the sum which would be required to meet contingent expenses for the year, in advance.

I may add that when, with a view to meeting the expected but necessarily indefinite increase, both in kind and extent, of contingent expenditure that would attend the expansion of the business of this Department, a comparatively large sum was submitted in departmental estimates, it was cut down in such wise as to make all over-expenditure unavoidable.

I have the honor to be, Sir,

Your obedient servant,

LINDSAY RUSSELL,

*Acting Deputy of the Minister of the Interior.*

The Auditor-General,  
Ottawa.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

## OFFICE OF THE AUDITOR-GENERAL.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		2,000 00			
Subscriptions to newspapers.....			128 08		
Books of Reference.....			8 50		
Telegraphing and Telephones—					
Montreal Telegraph Co.....	15 75				
Dominion Telegraph Co.....	12 24				
Bell Telephone Co.....	20 00				
			47 99		
Postages.....			75 16		
Freight and Express charges.....			0 75		
Travelling expenses, including cab hire—					
J. L. McDougall.....	23 80				
Sundry persons, cab hire.....	3 00				
			26 80		
Extra Clerks.....			450 00		
Engraving, printing and lithographing.....			102 90		
Extra Messenger.....			12 00		
Sundries—					
Goods.....	25 84				
Telegraph boys.....	6 00				
Telephone switchmen.....	1 00				
			32 84		
Stationery Office.....			457 43		
Queen's Printer.....			338 88		
		2,000 00	1,681 33	318 67	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor General.*

Examined,  
THOS. PORTER.

The under-expenditure arose chiefly from the charge for extra clerks having been less than was anticipated.

J. L. McDOUGALL,  
*Auditor-General.*

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CIVIL GOVERNMENT—CONTINGENCIES—Continued.

## THE FINANCE DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		7,000 00			
Subscriptions to newspapers.....			768 98		
Books of reference..... <i>a</i>			460 60		
Maps..... <i>a</i>			3 00		
Telegraphing and Telephones—					
Montreal Telegraph Co.....	1,503 86				
Dominion Telegraph Co.....	993 81				
Bell Telephone Co.....	70 00				
			2,567 67		
Postages.....			557 31		
Freight and Express charges.....			19 31		
Travelling expenses, including cab hire—					
Sir S. L. Tilley.....	526 50				
J. M. Courtney.....	17 25				
W. Anderson..... <i>b</i>	30 00				
Sundry persons, cab hire.....	74 25				
			648 00		
Extra Clerks.....			1,460 00		
Engraving, printing and litho- graphing..... <i>c</i>			278 13		
Books and periodicals..... <i>d</i>			17 85		
Sundries—					
Goods..... <i>e</i>	78 21				
Repairs..... <i>f</i>	33 25				
Telegraph boys.....	7 50				
			118 96		
Less balance of advance for petty expenses, on hand 30th June, 1880.			6,899 81		
			14 97		
			6,884 84		
Stationery Office.....			1,234 59		
Queen's Printer.....			2,450 70		
		7,000 00	10,570 13		3,570 13

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
THOS. PORTER.

FINANCE DEPARTMENT, CANADA,  
OTTAWA, 17th November, 1881.

SIR,—I have the honor to inform you that, in pursuance of the request contained in your letter of the 14th instant, I have looked over the abstract of the Contingencies of this Department, and have but little to note on the remarks made in the margin. I may, however, state that I will endeavor to have stricter conformity in the future maintained in connection with the rules noted in *a*, *c*, and *f*. With regard to *d*, I may add that expenditures made for books and periodicals were chiefly made before April, 1880, the whole amount after adjustment appears to be \$17.85, of which some has been stopped, others were ordered by authority of Council, and the chief amount, \$9, is for the annual subscription to the *Bankers' Magazine*, a periodical of necessity to the Department.

\* \* \* \* \*

Your obedient servant,

J. L. McDougall, Esq.,  
Auditor-General.

J. M. COURTNEY,  
*Deputy Minister of Finance.*

REMARKS.

*a.* Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

*b.* This amount, paid for travelling expenses, to and from Ottawa, of Mr. Anderson, of the firm of Ogilvey & Co., does not appear to be a proper charge against contingencies.

*c.* Accounts amounting to \$13, for engraving, printing and stamping, and \$47.70 for printing, perforating and binding, have not been certified by Queen's Printer.

*d.* Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payments of accounts of this nature.

*e.* The sum of \$20.21, expended for goods for private use, was inadvertently included in this expenditure. The error was observed too late for correction in the Public Accounts of 1880-81, but the amount has been refunded through the accounts of 1881-82.

*f.* The sum of \$30 for repairs to furniture is included in this amount. 31 Vict, cap. 35, sec. 2, provides that repairs to furniture shall be performed through the Department of Public Works.

FINANCE DEPARTMENT, CANADA,  
OTTAWA, 11th November, 1881.

SIR,—In reply to your letter of yesterday's date, enclosing abstract of expenditure of this Department's Contingencies as compared with the estimate, and asking for an explanation as to the difference, I have the honor, in reply, to state that the excess is chiefly due to our having to replenish the stock of deposit receipt books in use by the banks.

It has been difficult to estimate exactly the requirements of the Department as now constituted, but I believe we are getting an exact idea of the amount of expenditure occasioned by the banks. I have for the current year asked for an increased amount, and I am glad to state that, looking at the return, the expenditure for the contingencies of the Department proper has decreased, compared with previous years.

Your obedient servant,

J. M. COURTNEY,  
*Deputy Minister of Finance.*

J. L. McDougall, Esq.,  
Auditor-General.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CIVIL GOVERNMENT—CONTINGENCIES—Continued.

## THE CUSTOMS DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		14,000 00			
Subscriptions to newspapers.....			458 23		
Advertising in do .....			419 00		
Books of reference..... a .....			147 50		
Telegraphing—					
Montreal Telegraph Co. ....	896 43				
Dominion do .....	483 18				
			1,379 61		
Postages .....			160 27		
Freight and express charges.....			100 13		
Travelling expenses, including cab hire—					
Hon. M. Bowell.....	205 00				
Sundry persons cab hire.....	28 80				
			233 80		
Extra Clerks .....			159 00		
Petty expenses.....			54 75		
Copying.....			150 50		
Engraving, printing and lithograph- ing.....			107 75		
Stationery outside of Stationery Office..... a .....			30 00		
Books and periodicals.....			29 50		
Sundries—					
Goods .....	38 49				
Repairs .....	1 80				
Telegraph boys. ....	6 00				
J. Fowler, services .....	2 00				
Copies of newspapers .....	0 10				
			48 39		
Stationery Office. ....			888 70		
Queen's Printer .....			1,273 22		
		14,000 00	5,640 35	8,359 65	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

THOS. PORTER.

CUSTOMS DEPARTMENT, CANADA,  
OTTAWA, November 30th, 1881.

SIR,—Adverting to your circular of the 14th and note of the 16th inst., *re* certain items of Departmental Contingencies as charged in the account for the fiscal year ended 30th June last,

I beg to return the vouchers relating thereto, and am desired by the Honorable the Minister of Customs to explain that, as regards the books of reference, the omission of his certificate on the vouchers therefor, to the effect that they were deemed useful for reference in the administration of the Department, was overlooked, and has now been supplied. That as regards the excess of Dominion Annual Registers over the number allowed by Order in Council, and for advertising therein, the order for same was given before the passing of the Order in Council quoted.

As to the amount of "petty expenses," \$71.85, it is at present impossible to give full details of the numerous small items included therein; the expenditure was made by the Messengers on proper orders, their accounts were simply kept as memoranda, and when paid, destroyed, the full details are now supplied on the margins of the vouchers so far as they can be ascertained. As the Contingencies Act recognizes the item "petty expenses" as a sub-head, a further division thereof was never deemed necessary, particularly so when the officer certifying to the accounts was satisfied as to their correctness.

The \$30, "stationery purchased outside of the Stationery Office," was inadvertently so done without the intervention of that office. The \$2 paid Mr. Fowler was for verifying hydrometers done outside of his duties as an officer of another Department, and outside of office hours, and it is under the circumstances submitted as a perfectly legitimate payment.

I have the honor to be, Sir,  
Yours, &c., &c.,

J. L. McDougall, Esq.,  
Auditor-General.

J. JOHNSON,  
Commissioner.

REMARKS.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

b. J. Fowler being upon the staff of the Department of Inland Revenue, this payment appears to be contrary to the provisions of 31 Vic., cap. 34, sec. 23.

OFFICE OF AUDITOR-GENERAL OF CANADA,  
OTTAWA, November 10th, 1881.

SIR,—I have the honor to enclose a statement of the expenditure of the Customs Department for Civil Government contingencies as compared with the estimates for the year ended 30th June, 1881, and beg that you will favor me with explanations of the causes of difference between grant and expenditure.

I have the honor to be, Sir,  
Your most obedient servant,

J. L. McDougall,  
Auditor-General.

J. JOHNSON, Esq.,  
Commissioner of Customs.

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CUSTOMS DEPARTMENT, CANADA,  
OTTAWA, 22nd December, 1881.

SIR,—In reply to your favor of the 10th ult., asking for explanations of the causes of difference between the appropriation and expenditure on account of Departmental contingencies, I beg to state that when the estimates were prepared the only guide upon which to base the same was the then past expenditure, which for a series of years had not fallen short of the \$14,000 asked for, but, before the expenditure was made, changes in the staff had so operated as to reduce to nearly nil the usual charges for extra clerks, they having been transferred to the permanent list, and the cost borne by the appropriation for salaries, without materially increasing the expenditure under that head, while again the large expenditure for advertising was not continued.

These items, added to immaterial savings elsewhere, will account for the reduction of expenditure to a figure so far below the appropriation.

I have the honor to be, Sir,

Yours, &c., &c.,

J. JOHNSON,

*Commissioner of Customs.*

J. L. McDougall, Esq.,  
Auditor-General.



## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CIVIL GOVERNMENT—CONTINGENCIES—Continued.

## THE DEPARTMENT OF INLAND REVENUE.

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		9,000 00			
Subscriptions to newspapers.....			413 45		
Books of reference..... <i>a</i>			292 05		
Maps..... <i>a</i>			3 00		
Telegraphing—					
Montreal Telegraph Co.....	294 77				
Dominion do .....	207 11				
Hon. G. Baby.....	4 40				
			566 28		
Postages.....			172 19		
Freight and Express charges .....			244 72		
Travelling expenses, including cab hire—					
Hon. G. Baby.....	455 38				
Hon. J. C. Aikins.....	4 00				
A. Brunel..... <i>b</i>	50 00				
Sundry persons, cab hire.....	25 25				
			534 63		
Extra Clerks.....			2,775 00		
Translating.....			16 50		
Printing, stamping and advertising <i>c</i>			104 00		
Stationery outside the Stationery Office..... <i>a</i>			53 10		
Books and periodicals..... <i>d</i>			172 33		
Sundries—					
Goods.....	82 93				
Repairs..... <i>e</i>	15 00				
Furniture..... <i>f</i>	36 50				
Telegraph boys.....	6 00				
Labor.....	1 95				
Washing towels.....	60 60				
			202 98		
Stationery Office.....			870 72		
Queen's Printer.....			705 57		
		9,000 00	7,066 52	1,933 48	

I certify that this account has been examined under my directions and is correct.

J. L. McDougall,

*Auditor-General.*

Examined,

THOS. PORTER.

## REMARKS.

## INLAND REVENUE DEPARTMENT,

OTTAWA, 9th December, 1881.

SIR,—I have the honor, in reply to your communication of the 10th ultimo, in relation to Civil Government expenditure, to inform you that, the periodicals and books to which your remarks refer—when not deemed to be valuable for reference for strictly departmental purposes—were ordered for and approved by the then Minister. This statement applies also to the extra copies of Hansard which were in French.

The item of furniture purchased, to which you have made reference, was ordered after the Government workshops had been closed, and before the Commissioner was aware that any other provision had been made.

I have no knowledge of the nature of the advance to Mr. Brunel, but assume that it was on account of travelling expenses on behalf of the Department.

I have the honor to be, Sir,

Your obedient servant,

E. MIALL,

*Acting Commissioner.*

J. L. McDougall, Esq.  
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office. In "Books of reference" the sums of \$63 for nine sets of "Hansards," and \$10 for twenty copies of "New Method," are included. Order in Council of the 16th April, 1880, limits the number to four in any such case.

b. Details of this expenditure have not been furnished.

c. In this amount the sum of \$50 is included, paid Messrs. S. & E. F. Stephenson, advertising one page in Official Postal Guide to January, 1881. This appears to be contrary to Order in Council of the 16th April, 1880.

d. Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payments of accounts of this nature.

e. \$5.75 of this amount paid for repairs should have been expended through the Department of Public Works. See 31 Vic., cap. 35, Section 2.

f. This expenditure should have been made through the Department of Public Works, as provided for by 31 Vic., cap. 35, sec. 2.

## INLAND REVENUE DEPARTMENT,

OTTAWA, 12th December, 1881.

SIR,—Referring to your remarks as to the fact that the expenditure of the Department under the head of Civil Government Contingencies, is considerably below the estimate, I have the honor to state that so many services are embraced by this Department, and its wants so much depend upon contingencies which cannot be foreseen eighteen months ahead, that prudence demands provision being made somewhat in excess of known requirements.

I have the honor to be, Sir,

Your obedient servant,

E. MIALL,

*Acting Commissioner.*

J. L. McDougall, Esq.,  
Auditor-General.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CIVIL GOVERNMENT—CONTINGENCIES—Continued.

## THE DEPARTMENT OF PUBLIC WORKS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure. compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		6,000 00			
Subscriptions to newspapers.....			535 05		
Books of reference..... a			377 50		
Maps..... a			81 40		
Telegraphing—					
Montreal Telegraph Co.....	2,029 05				
Dominion do.....	1,224 08				
			3,253 13		
Postages.....			230 55		
Freight and express charges.....			73 20		
Travelling expenses, including cab hire—					
F. J. MacKay.....	712 75				
P. Cartier.....	82 50				
Stephen O'Brien.....	8 00				
Sundry persons, cab and street car hire..... b	678 25				
			1,481 50		
Extra Clerks.....			205 50		
Extra Messengers.....			48 00		
Engraving, printing and advertising.....			655 40		
Stationery outside of Stationery Office.....			144 60		
Books and periodicals..... c			171 90		
Sundries—					
Goods.....	178 50				
Repairs.....	6 75				
Washing towels.....	58 50				
Washing blankets and hammocks.....	18 00				
Wages of charwomen.....	10 00				
Bank commission.....	0 25				
Telegraph boys..... b	20 00				
			292 00		
Stationery Office.....			2,480 55		
Queen's Printer.....			1,953 85		
		6,000 00	11,984 13		5,984 13

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
Auditor-General

Examined,  
THOS. PORTER.

## REMARKS.

DEPARTMENT OF PUBLIC WORKS,  
OTTAWA, December 13th, 1881.

SIR,—Having reference to the comparative statement furnished by you, showing an excess in expenditure of the sum of \$5,984.13 beyond the grant of \$6,000.00 placed at the disposal of this Department for the fiscal year 1880-'81 for "Civil Government Contingencies," and to your request for explanations in the matter, I am directed to inform you that of the amount \$3,253.13 paid for telegraphing, at least \$2,000.00 should have been charged to the several works in connection with which that item of expenditure was incurred; but that although such practice obtained in previous years, it was not followed in this instance owing to your letter objecting to that course. With respect to the amount of \$4,434.40 for stationery and printing, I am to state that this Department having been only recently organized, a great number of books—some of them of an expensive nature—had to be ordered for its several branches.

I have the honor to be, Sir,  
Your obedient servant,

F. H. ENNIS,  
*Secretary.*

J. L. McDougall, Esq.,  
Auditor-General.

a. Order in Council of the 17th November 1877, requires that these be purchased through the Government Stationery Office. Books of reference. This expenditure includes the purchase of eight copies Hansards, six copies Ottawa Directory, six copies Maguire's Code of Signals, thirty copies Quebec Board of Trade, and twelve copies of diagram of the Senate and Commons. Order in Council of the 16th April, 1880, limits the number to four copies in any such case.

b. This expenditure covers the period from 1st June, 1879 to 30th June, 1881.

c. Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th, April 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payment of accounts of this nature.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CIVIL GOVERNMENT—CONTINGENCIES—Continued.

## THE POST OFFICE DEPARTMENT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		22,000 00			
Subscriptions to newspapers.....			650 34		
Advertising in do .....			17 34		
Books of reference..... a .....			234 45		
Maps..... a .....			26 50		
Telegraphing—					
Montreal Telegraph Co.....	858 54				
Dominion do .....	121 58				
			980 12		
Postages.....			596 74		
Wages of Charwomen and other expenses cleaning offices.....			1,268 76		
Travelling expenses, including cab hire—					
Hon. J. O'Connor.....	175 80				
Sir Alex. Campbell.....	54 37				
H. G. Hopkirk.....	175 45				
W. F. Forsyth.....	202 00				
W. D. LeSueur.....	81 40				
Sundry persons cab hire.....	2 00				
			691 02		
Extra Clerks.....			2,998 50		
do Messengers.....			6,469 99		
Copying and translating.....			309 65		
Engraving, printing and adverti- sing..... b .....			251 01		
Stationery outside of Stationery Office..... a .....			9 00		
Books and periodicals..... c .....			60 95		
Sundries—					
Goods.....	421 93				
Washing towels.....	187 32				
Furniture..... d .....	43 00				
Repairs.....	6 50				
Customs entries.....	1 50				
Telegraph boys.....	9 00				
			669 25		
Stationery Office.....			2,455 77		
Queen's Printer.....			6,910 20		
		22,000 00	24,599 59		2,599 59

I certify that this account has been examined under my directions and is correct.

Examined,  
THOS. PORTER.

J. L. McDOUGALL,  
Auditor-General

## REMARKS.

POST OFFICE DEPARTMENT,  
OTTAWA, 19th November, 1881.

SIR,—Referring to your letter of the 14th instant, covering a statement of the expenditure of this Department for Contingencies, 1880–81, and to the remarks made thereon, I have the honor to state that, with respect to your note *a*, it must be borne in mind that it is important for this Department to have, at the earliest possible moment, copies of the several City and County Directories, published in the Dominion and it has always been the practice of the Department to purchase them from the Publishers direct as soon as they are issued; care, however, will be taken to conform, to the provisions of the Order in Council to which you refer.

\* \* \* \* \*

*b*. The omission of the certificate of the Queen's Printer was no doubt entirely accidental, no recollection is had now of the circumstances.

*c*. The articles herein referred to were deemed necessary by the Head of the Department, and were obtained for his use.

*d*. This expenditure was required for the personal use of the Postmaster-General, and could not conveniently be delayed for the usual routine.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDougall, Esq.,  
Auditor-General.

W. H. GRIFFIN,  
Deputy Postmaster-General.

*a*. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office. \$16 for eight copies of the Ottawa Directory are charged under Books of reference. Order in Council of the 10th January, 1881, limits the number to six copies of each of the Directories published in Canada, for the use of the several branches of the Post Office Department.

*b*. The accounts of F. Thibeault, advertising, \$50, and of J. Stewart, advertising, \$100, included in this expenditure, have not been certified by Queen's Printer.

*d*. This expenditure should be made through the Department of Public Works as provided by 31 Vic., cap. 35, sec. 2.

POST OFFICE DEPARTMENT, CANADA,  
OTTAWA, 19th November, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 10th instant, enclosing a statement of the expenditure of the Post Office Department for Civil Government Contingencies as compared with the estimates for year ended 30th June, 1881, and asking to be informed as to the causes of difference between grant and expenditure.

In reply, I am to say that at the time the estimates were framed it was hoped that the employment of extra clerks could be dispensed with, but circumstances arose which rendered this impracticable. Had it not been for the expenditure under this head, the estimates would not have been exceeded.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDougall, Esq.,  
Auditor-General.

W. H. GRIFFIN,  
Deputy Postmaster-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

AGRICULTURE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		8,000 00			
Subscriptions to newspapers.....			569 52		
Books of reference..... a			220 00		
Telegraphing—					
Montreal Telegraph Co.....	668 93				
Dominion do .....	88 60				
			757 53		
Postages.....			912 01		
Freight and express charges.....			370 24		
Wages of Charwomen.....			1,066 25		
Travelling expenses, including cab hire—					
Hon. J. H. Pope.....	94 75				
J. C. Taché.....	18 02				
Sundry persons, cab hire.....	11 38				
			124 15		
Copying and engrossing.....			655 00		
Engraving, printing and lithographing..... b			261 55		
Stationery, outside of Stationery Office..... a			90 00		
Books and periodicals..... c			56 70		
Petty expenses..... e			20 00		
Extra Messengers. ....			30 00		
Sundries.....					
Goods.....	159 72				
Repairs .....	7 80				
Furniture..... d	24 85				
Bank commission.....	0 90				
Telegraph boys.....	6 00				
			199 27		
Stationery Office.....			1,073 02		
Queen's Printer.....			1,897 27		
		8,000 00	7,802 51	197 49	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

THOS. PORTER.

## REMARKS.

DEPARTMENT OF AGRICULTURE,  
OTTAWA, 18th November, 1881.

SIR,—In reply to your letter of the 14th instant, covering detailed statement of Contingencies of this Department for the past fiscal year, and asking for information to enable you to modify your remarks on certain sub-heads of expenditure, I am to state as follows:—

*a.* These purchases were ordered by the Minister of Agriculture, and were not in stock at the Stationery Office. To have procured them through that channel, which would have been more regular, would have delayed the execution of the Minister's order.

*b.* The account of \$1.80 paid Mr. Mortimer, should have been certified by the Queen's Printer.

*c.* These were ordered by the Minister of Agriculture as useful for reference in the administration of the Department.

*d.* This item can scarcely be classed under the term of furniture, as it consists mainly of file-boards for archive use and frames for copyright designs.

I have the honor to be, Sir,  
Your obedient servant,

H. B. SMALL,  
*Acting Secretary, Department of Agriculture.*

The Auditor-General.

*a.* Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

*b.* The account for \$1.80 paid A. Mortimer for indexing books and lettering despatch box, included in this expenditure, has not been certified by Queen's Printer.

*d.* This expenditure should have been made through the Department of Public Works in accordance with 31 Vic., cap. 35, section 2.

*e.* Advance made 8th June, 1881, for petty expenses will be accounted for in accounts of 1881-82.



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE DEPARTMENT OF MARINE AND FISHERIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		7,000 00			
Subscriptions to newspapers.....			469 54		
Advertising in do .....			9 44		
Books of reference..... a .....			131 71		
Maps..... a .....			26 84		
Telegraphing and Telephones—					
Montreal Telegraph Co.....	842 97				
Dominion Telegraph Co.....	364 61				
Bell Telephone Co.....	25 00				
			1,232 58		
Postages.....			318 46		
Freight and Express charges.....			40 78		
Travelling expenses, including cab hire—					
Hon. J. C. Pope.....	681 25				
Wm. Smith.....	178 00				
John Tilton.....	11 00				
			870 25		
Extra Clerks.....			1,245 90		
Engraving, printing and binding. b .....			141 14		
Stationery outside of Stationery Office..... a .....			7 20		
Books and periodicals..... c .....			59 68		
Sundries—					
Goods.....	41 20				
Repairs.....	1 00				
Labor.....	2 00				
Telegraph boys.....	6 00				
Stamps.....	0 50				
Copies of newspapers.....	6 15				
Protests on drafts in connection with "Distressed Seamen" d .....	12 48				
			69 33		
Less balance of petty cash on hand 30th June, 1880.....			4,622 85		
			30 42		
			4,592 43		
Stationery Office.....			961 38		
Queen's Printer.....			716 77		
		7,000 00	6,270 58	729 42	

I certify that this account has been examined under my directions and is correct.

Examined,  
THOS. PORTER.

J. L. McDOUGALL,  
*Auditor-General.*

## REMARKS.

## MARINE AND FISHERIES, CANADA,

OTTAWA, 18th November, 1881.

SIR,—I beg to acknowledge the receipt of your letter of the 14th instant, enclosing copy of the abstract previously forwarded of the Contingencies expenditure of this Department for the fiscal year 1880-81, accompanied by your notes on the different sub-heads of expenditure where deemed necessary, and requesting that you may be afforded such information as this Department may possess as will enable you to modify the same.

I beg to state in reply, that it will be observed the expenditure referred to has, by the exercise of rigid economy, been kept within the appropriation by the sum of \$729.42.

With reference to the scheduled sub-heads, the following statements are submitted:—

a. The eight copies of the Dominion Manufacturers Directory, at \$1.50 each, were ordered by the Minister of Marine, to enable this Department to furnish each of its agents, who continually require to purchase supplies, with one copy.

b. The work referred to being lithographing plans, and done by special agreement, I do not understand it to come within the purview of the Queen's Printer. As this Department had no estimate for such expenditure in its Fish-breeding vote, the charge was deemed a fair one against Contingencies. The printing and binding documents referred to were done on the special order of the Minister. The sum of \$8 in the former account has already, in accordance with your request, been refunded to the credit of Casual Revenue.

c. These were deemed useful for reference in the administration of the Department.

d. This amount has been recovered from the Board of Trade and paid to the credit of casual revenue; there was no other source but Contingencies from which the Department could at the time pay the amount.

I have the honor to be, Sir,

Your obedient servant,

WM. SMITH,  
Deputy Minister of Marine.

J. L. McDougall, Esq.,  
Auditor-General.

a. Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

The sum of \$6 paid L. J. Boivin for eight copies Dominion Manufacturers Directory, is included in expenditure for books of reference. Order in Council of the 16th April, 1880, limits the number of copies to four in any such case.

b. Of this amount, the sums included as follows, have not been certified by Queen's Printer, viz.: Burland Lithograph Co., printing and lithographing plans Dunk and St. John River Fish-hatcheries, \$103; George Cox, printing cards and stamping paper, \$17; Ottawa Citizen Printing and Publishing Co., \$2; A. Mortimer, binding documents, \$8.80. The expenditure on account of plans for fish-hatcheries does not appear to be a proper charge against Contingencies. The sum of \$8 for printing for private account was inadvertently included in this expenditure. The error was observed too late to be corrected in the accounts of 1880-81, but the amount has been refunded through the accounts of 1881-82.

d. This does not appear to be a proper charge against Contingencies. The amount has since been refunded through the accounts of 1881-82.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE DEPARTMENT OF RAILWAYS AND CANALS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
		7,000 00			
Subscriptions to newspapers .....			394 16		
Books of reference ..... <i>a</i> .....			354 20		
Maps..... <i>a</i> .....			2 25		
Telegraphing and Telephones—					
Montreal Telegraph Co.....	996 00				
Dominion do .....	1,027 48				
Bell Telephone Co.....	52 50				
			2,075 98		
Postages .....			419 42		
Freight and express charges .....			51 57		
Travelling expenses, including cab hire—					
Hon. Sir Chas. Tupper.....	45 00				
Sundry persons, cab hire.....	13 25				
			58 25		
Petty expenses ..... <i>b</i> .....			25 00		
Engraving, printing and lithographing..... <i>c</i> .....			230 75		
Stationery outside of Stationery Office..... <i>d</i> .....			34 55		
Books and periodicals.....			203 66		
Sundries—					
Goods .....	76 49				
Repairs .....	3 00				
Furniture..... <i>e</i> .....	7 50				
Washing towels .....	70 00				
Telegraph boys.....	6 00				
			162 99		
Stationery Office.....			2,162 99		
Queen's Printer.....			1,411 64		
		7,000 00	7,587 41		587 41

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
THOS. PORTER.

## REMARKS.

DEPARTMENT OF RAILWAYS AND CANALS, CANADA,  
OTTAWA, November 30th, 1881.

SIR,—With reference to your communication of the 14th November, covering copy of abstract of the expenditure of this Department for Civil Government Contingencies for 1880-81, accompanied by notes upon the different sub-heads of expenditure, and your request that you be furnished with any information which will enable you to modify the same, I have the honor, by direction, to transmit you herewith the information asked for.

I am, Sir,  
Your obedient servant,

J. L. McDougall, Esq.,  
Auditor-General.

F. BRAUN,  
Secretary.

*a.* The books are technical.

The postal guides were arranged for before the Order in Council passed.

*b.* The advance of \$25 to J. N. Deslauriers, Chief Messenger, was made in April, 1881, (not 1880) and accounted for in July, 1881. Details will be found in the Office of Contingencies.

*c.* These items, amounting to \$52.25, were, by oversight, not submitted to the Queen's Printer.

*d.* These were deemed essential by the Head of the Department.

*e.* This expenditure was for a set of newspaper files.

*a.* Order in Council of 17th November, 1877, requires that these be purchased through the Government Stationery Office. In the expenditure for books of reference the sum of \$12 is included for 24 copies of Postal Guide, apparently for six copies of each quarterly publication. Order in Council of the 16th April, 1880, limits the number of copies to 16 in this case.

*b.* This is an advance for petty expenses, made 8th April, 1881, and will be accounted for in accounts of 1881-82.

*c.* The following accounts included in this expenditure have not been certified by Queen's Printer, viz:—A. Mortimer, mounting plans, binding estimates, perforating cheques, four account books, \$9.90; do., mounting maps and perforating cheque sheets, \$9.85. George Cox, printing, \$25 50; do., lithographing, \$7.

*d.* Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payment of accounts of this nature.

DEPARTMENT OF RAILWAYS AND CANALS, CANADA,  
OTTAWA, 15th November, 1881.

SIR,—With reference to your letter of the 10th inst., covering a statement of the expenditure of this Department for Civil Government Contingencies as compared with the estimates for year ended 30th June, 1881, I am directed to say that the causes of difference between grant and expenditure were owing to the telegraphing and postage accounts being increased beyond the amounts anticipated.

I am, Sir,  
Your obedient servant,

J. L. McDougall, Esq.,  
Auditor-General.

F. BRAUN,  
Secretary.

**Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.****CIVIL GOVERNMENT—CONTINGENCIES—Continued.****THE TREASURY BOARD.**

**ACCOUNT** of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Books of reference..... <i>a</i>	500 00	7 00		
Engraving, printing and lithographing .....		16 00		
Books and periodicals..... <i>b</i>		1 36		
Queen's Printer.....		55 16		
	500 00	79 52	420 48	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
THOS. PORTER.

*a.* Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

*b.* Unless these be deemed by the Head of the Department such as will be useful for reference in the administration of the Department, their purchase is prohibited by Order in Council of the 16th April, 1880. The Order in Council seems to call for the certificate of the Head of the Department on all applications for payment of accounts of this nature.

*a.* Not ordered through Stationery Office through inadvertence.  
*b.* Stopped.

J. M. COURTNEY,  
*Deputy Minister of Finance.*

17th November, 1881.

FINANCE DEPARTMENT, CANADA,  
OTTAWA, 11th November, 1881.

SIR,—In answer to your letter of yesterday's date respecting the Contingencies of the Treasury Board, I have the honor to state that the decreased expenditure as compared with the estimate is occasioned by but little printing or stationery being required for the Service during the year.

Your obedient servant,

J. L. McDOUGALL, Esq.,  
Auditor-General.

J. M. COURTNEY,  
*Deputy Minister of Finance.*

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

THE DEPARTMENT OF INDIAN AFFAIRS.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.		
		2,000 00			
Subscriptions to several Newspapers.....			34 75		
Books of reference..... <i>a</i>			12 00		
Freight and express charges.....			19 45		
Travelling expenses, including cab hire—					
L. Vankoughnet, cab hire.....	56 62				
Sundry persons do.....	1 75				
			58 37		
Engraving, printing and lithograph- ing.....			88 55		
Extra Messengers.....			147 00		
Sundries—					
Goods..... <i>b</i>	46 36				
Exchange.....	0 50				
Telegraph boys.....	3 00				
			49 86		
Stationery Office.....			367 02		
Queen's Printer.....			715 96		
		2,000 00	1,492 96		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
THOS. PORTER.

*a.* Order in Council of the 17th November, 1877, requires that these be purchased through the Government Stationery Office.

*b.* Goods to the amount of \$3.00, furnished by Messrs. Shoolbred & Co., included in this expenditure, apparently should have been purchased through the Department of Public Works, as provided by 31 Vic., cap. 35, sec. 2.

MEMO.—The Books of Reference here referred to, and the "Goods"—a door-mat—were inadvertently paid for from Departmental Contingencies. It is hoped that no similar inadvertence will occur in future.

L. VANKOUGHNET,  
*Deputy of the Superintendent General of Indian Affairs.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

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DEPARTMENT OF INDIAN AFFAIRS, CANADA,  
OTTAWA, 15th November, 1881.

SIR,—I beg to acknowledge the receipt of your letter of the 10th instant, enclosing a statement of the contingent expenditure of the Department of Indian Affairs for the year ended 30th June last, and requesting explanations of the causes of difference between grant and expenditure.

In reply, I have the honor to inform you that the year last past was the first year of the existence of this as a separate Department, that the sum which would be required for any item of its contingent expenditure was not even approximately known. The estimate of \$2,000 was, therefore, entirely tentative, and the Department can only congratulate itself that the amount has not been exceeded.

It is hoped that in future the Department will be able to give such information on this subject as may be required.

I have the honor to be, Sir,

Your obedient servant,

L. VANKOUGHNET,

*Deputy of the Superintendent-General of Indian Affairs.*

J. L. McDougall, Esq.,

Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

DEPARTMENTS GENERALLY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
			10,000 00		
Subscriptions to newspapers..... <i>a</i>	.....		7 00		
Wages of laborers and charwomen <i>b</i>	.....		13,918 50		
Wages of laborers in Post Office Department..... <i>c</i>	.....		2,417 25		
Washing towels.....	.....		367 80		
Travelling expenses—					
T. Ross, cab hire.....	.....		9 75		
Noon gun..... <i>d</i>	.....		368 98		
Copying..... <i>a</i>	.....		89 00		
Printing and binding.....	.....		45 00		
Sundries—					
Goods..... <i>f</i>	560 05				
Repairs..... <i>f</i>	2 95				
Stationery Office.....	.....		563 00		
Queen's Printer.....	.....		178 62		
			38 28		
		10,000 00	18,003 18		8,003 18

I certify that this account has been examined under my directions and is correct.

J. L. McDUGALL,  
*Auditor-General.*

Examined,  
THOS. PORTER.

REMARKS.

FINANCE DEPARTMENT, CONTINGENCIES,  
OTTAWA, November 24th, 1881.

Sir,—In reply to your letter of the 14th instant, I have the honor to submit the following remarks:—

*a, a.* These items were charged as they now stand at the special instance of the Clerk of the Privy Council, as he maintained that the services did not apply to his office.

*b.* The expenditure under this head has been fixed by Order in Council. A considerable reduction will be the consequence.

*c.* The subject of this note is under consideration.



d. The Order in Council regulating the firing of the noon day gun, was issued upon a memorandum from Postmaster-General. The expenditure has been paid upon certificates of the Deputy Postmaster-General.

f. This sum was expended for the repairs of fire-irons, &c., and other articles used in and about the grates. Necessity sometimes requires that the duty be at once performed.

I have the honor to be, Sir,  
Your obedient servant,  
THOS. ROSS,

The Auditor-General.

Accountant of Contingencies.

b. The number of laborers and charwomen employed was in excess of the number authorized by Order in Council of the 21st March, 1874. The number authorized at that date would appear to have been insufficient to perform the work which the additions made from time to time to the public offices necessitated. An Order in Council was passed on the 31st October, 1881, fixing the number of laborers and charwomen to be employed in Departments generally.

c. Although this expenditure is charged to Departments generally, the laborers to whom it is paid are solely under the control of the Post Office Department, and not under the Accountant of Contingencies.

d. This expenditure is made on the certificate of the Deputy Postmaster-General, but does not seem a proper charge against Contingencies under the Statute.

f. The sum of \$56 90 included in these amounts, apparently should have been expended through the Department of Public Works.

OFFICE OF AUDITOR-GENERAL OF CANADA,  
OTTAWA, May 13th, 1881.

SIR,—My attention has been drawn to an Order-in-Council, dated 21st March, 1874, in which the number of persons employed in the cleaning of the Eastern and Western Departmental Buildings, and the various public offices therein, is limited to:—

“In winter—A superintendent and nine men; in the summer—a superintendent and five men; and that the number of women employed do not exceed twenty-one.”

I find by the pay lists of the laborers and charwomen under your charge during the current fiscal year that the number employed is as follows:—

In July, 1880,	Laborers.....	12	Charwomen.....	43
“ Aug. “	“ .....	11	“ .....	39
“ Sept. “	“ .....	11	“ .....	41
“ Oct. “	“ .....	11	“ .....	81
“ Nov. “	“ .....	12	“ .....	58
“ Dec. “	“ .....	11	“ .....	44
“ Jan., 1881,	“ .....	11	“ .....	43
“ Feb. “	“ .....	12	“ .....	43
“ March “	“ .....	11	“ .....	44

If no Order or Orders-in-Council have been passed since the 21st March, 1874, authorizing the employment of labourers and charwomen in excess of the number provided for at that date, the employment of more than the number authorized is illegal.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
Auditor-General.

THOMAS ROSS, Esq.,  
Accountant of Contingencies.

## FINANCE DEPARTMENT, CANADA, CONTINGENCIES,

17th May, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 14th instant, calling my attention to an Order-in-Council limiting the number of labourers and charwomen to be employed.

I have informed the Honorable the Secretary of State, that from and after this month I will not be in a position to pay any more extra labor. I shall forward a report to the Secretary of State on the whole question, as it is utterly impossible to perform the duty with the number stated in said Order.

I have the honor to be, Sir,  
Your obedient servant,

THOMAS ROSS,  
*Accountant of Contingencies.*

The Auditor-General.

## OFFICE OF AUDITOR-GENERAL OF CANADA,

OTTAWA, 29th August, 1881.

SIR,—Upon examining the vouchers for the Expenditure during the past fiscal year as per your monthly statements of contingent expenses, I find that the amounts of the monthly pay lists of labourers employed in the Post Office Department, the aggregate of which, for the past year, is \$2,433.25, have been charged to "Departments generally."

I understand that these laborers are exclusively employed in work which belongs to the Post Office Department, in which case, their wages appear to be chargeable to that Department, under Contingencies, and not to the contingencies of "Departments generally."

I would also draw your attention to the payment, per your cheque No. 9,950, for \$89.00, which has been charged to "Departments generally," upon the certificate of the Clerk of the Privy Council.

It does not appear to be clear that the sum of \$50.00 charged in this account is claimed for services rendered by E. Ritchie, to whom the amount of the account has been paid, or for services rendered by the Commissioner of Fisheries. In either case, the amount of the account last referred to should be charged against the account of Contingencies of the Privy Council, or that of Marine and Fisheries.

I trust that you will endeavor to furnish me with explanations at an early date.

I am, Sir,  
Your most obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

THOS. ROSS, Esq.,  
Accountant of Contingencies.

## FINANCE DEPARTMENT, CONTINGENCIES,

OTTAWA, 24th September, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of 29th ultimo.

With reference to the charges of \$2,433.25 to Departments generally, the pay of laborers, &c., employed in the Post Office Department, I have to state that they perform similar work to those employed generally.

During the period of time that the laborers and charwomen were under the supervision of the Department of Justice, the Post Office Department laborers remained under my charge, by express orders of the Postmaster-General of the time, and the provisions of the Contingencies Act.

The pay list of these laborers was made out as it is at present on a separate form, and the same mode of payment has been continued, as these laborers were not included or alluded to in the transfer made to me by Order-in-Council of 21st March, 1874.

As regards the second item in your letter, a charge of \$89.00 to Departments generally, I have to inform you that the work in question was for copying certain documents fyled in the Privy Council Office, and which do not relate to that office. The Clerk of the Privy Council has always held that items of this kind are not, properly speaking, chargeable to Privy Council Contingencies, but to Departments generally.

I have the honor to be, Sir,  
Your obedient servant,

THOS. ROSS,  
*Accountant of Contingencies.*

The Auditor General.

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FINANCE DEPARTMENT, CONTINGENCIES,  
OTTAWA, 23rd November, 1881.

SIR,—In reply to your letter of the 10th inst., I have the honor to inform you that the difference between the grant and expenditure, under the head of "Departments generally," was caused by the amount expended for labor.

There is a saving this year, as compared with last, of \$1,961.26. Further steps have been taken to reduce the cost of labor, which will tend to bring the expenditure within the vote.

I have the honor to be, Sir,  
Your obedient servant,

THOMAS ROSS,  
*Accountant of Contingencies.*

The Auditor-General.



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OFFICE OF AUDITOR-GENERAL OF CANADA,  
OTTAWA, 9th November, 1881.

SIR,—Having examined the accounts rendered of your expenditure for Contingencies during the past fiscal year, together with the vouchers in support of the same, I find it necessary to call your attention to the following, in connection therewith:

Details and vouchers should be rendered, as far as practicable, in support of the expenditure of the amounts paid Mr. Colmer for “travelling, press and sundry expenses.”

I would also beg to point out that the voucher given for the payment of £5 for “Colonial Trade Statistics,” is a receipt by J. Sutcliffe in your favor for that amount, but without date or reference to the nature of the account.

I have the honor to be, Sir,

Your most obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

SIR A. T. GALT, G.C.M.G.,

High Commissioner of Canada,

9 Victoria Chambers,

London, S.W.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

## STATIONERY OFFICE—STOCK ACCOUNT.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts. 5,000 00	\$ cts.	\$ cts.	\$ cts.
Stationery Office— Stationery.....			933 32		
Queen's Printer— Paper, printing and binding.....			703 81		
		5,000 00	1,637 13	3,362 87	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

THOS. PORTER

DEPARTMENT OF THE SECRETARY OF STATE, CANADA,  
OTTAWA, 21st November, 1881.

SIR,—Having referred to the clerk in charge of the Stationery branch of this Department, and also to the Queen's Printer, your letter of the 10th inst., together with the statement enclosed therein of the expenditure for Stationery Office (stock account) for stationery, as compared with the estimates for the year ending 30th June, 1881, and asking for explanations of the causes of difference between estimate and expenditure, I have the honor to transmit to you herewith copies of the replies of those gentlemen.

I have the honor to be, Sir,

Your obedient servant,

EDOUARD J. LANGEVIN,

*Under Secretary of State.*

The Auditor-General

DEPARTMENT OF THE SECRETARY OF STATE,  
STATIONERY OFFICE BRANCH,  
OTTAWA, 12th November, 1881.

SIR,—In reply to the letter of the Auditor-General of 10th instant, I have the honor to say, in explanation of the increase in the stock of this office from 1st July, 1880, to 30th June, 1881, that it is, from the nature of the business, impossible to keep the stock at any one sum, even from day to day. In the margin I give the amount of stock held at the beginning of each month of the year, which will partly show the exigencies of the business, but although the sums at the end of the month go below the sum allowed, it frequently runs up to considerably over \$20,000 for a day or two at a time, hence the necessity of the vote which is required to supplement the stock in hand as may be required.

The highest amount held during the year, as per margin, was in September, and is \$3,497.91 over the stock on 1st July, and it is in cases such as this that the vote is required.

Of the sum charged to the Queen's Printer I know nothing. I have the honor to be, Sir,

Your obedient servant,

JAMES YOUNG.

The Honorable  
The Secretary of State  
For Canada.

OFFICE OF THE QUEEN'S PRINTER,  
OTTAWA, 17th November, 1881.

SIR,—With reference to the sum of \$703.81, the apparent expenditure out of Stationery Office stock account vote, charged over against this office, I have the honor to state,

That that sum represents the larger amount of paper, &c., carried over from 1880-81 than from 1879-80, and forming part of our suspense account. In this latter year the sum was \$5,233.52, in the other \$5,937.33.

These balances are made up of two things :

1. Paper issued under requisitions of the Departments and placed in the hands of the contractors, the work upon them being uncompleted at the date of the audit for June in each year.

2. Of special lines of paper ordered specially for certain work of each of several Departments, notably the Supreme Court and Post Office Department. This differs from the ordinary stock of the Stationery Office, in this—that the latter is not purchased for any one Department but for all, as applied for, while these special lines are held for these respective Departments to be used only on their orders. In order to secure balances to keep his ordinary stock sufficiently complete, Mr. Young knowing this paper was solely for printing work, has caused these items to be charged over at once to my suspense account, instead of waiting till it is actually issued in small lots for the work from time to time executed. Of course, it would simplify my accounts if Mr. Young charged the paper as soon as purchased to the proper Department. Unfortunately for my balances last year, a great rush of ordinary work took place in May and June, leaving a good deal unexecuted at the end of the latter month; and purchases of these special papers had to be made toward the end of the financial year—hence the increase of \$703.81. If the vote referred to is intended to cover all this balance, it has proved (in my case) \$937.33 short instead of in excess.

B. CHAMBERLIN,

*Queen's Printer.*

E. J. LANGEVIN, Esq.,  
Under Secretary of State,  
Ottawa.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

## CIVIL SERVICE BOARD.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Stationery Office.....		14 49		
Queen's Printer.....		6 15		
Expenditure unprovided for.....		20 64		20 64

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

THOS. PORTER.



## Appropriation Accounts for Fiscal Year ended 30th June, 1881--Continued.

## CIVIL GOVERNMENT—CONTINGENCIES—Continued.

## ALL DEPARTMENTS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
The Governor-General's Office.....	16,000 00	14,124 60	1,875 40	
Privy Council.....	3,000 00	3,476 67		476 67
Department of Justice.....	3,500 00	4,122 80		622 80
do Penitentiary Branch.....	1,750 00	1,820 45		70 45
do Militia and Defence.....	6,000 00	5,885 56	114 44	
do Secretary of State.....	7,000 00	3,835 93	3,164 07	
do Interior.....	8,000 00	12,041 50		4,041 50
Office of the Auditor-General.....	2,000 00	1,681 33	318 67	
Finance Department.....	7,000 00	10,570 13		3,570 13
Customs Department.....	14,000 00	5,640 35	8,359 65	
Inland Revenue Department.....	9,000 00	7,066 52	1,933 48	
Department of Public Works.....	6,000 00	11,984 13		5,984 13
Post Office Department.....	22,000 00	24,599 59		2,599 59
Department of Agriculture.....	8,000 00	7,802 51	197 49	
Department of Marine and Fisheries.....	7,000 00	6,270 58	729 42	
Department of Railways and Canals.....	7,000 00	7,587 41		587 41
Treasury Board.....	500 00	79 52	420 48	
Departments generally.....	10,000 00	18,003 18		8,003 18
Department of Indian Affairs..... a		1,492 96		1,492 96
Civil Service Board.....		20 64		20 64
Total Grant.....	137,750 00		17,113 10	27,469 46
Total Expenditure.....		148,106 36		17,113 10
Over-expended..... b				10,356 36
High Commissioner of Canada in London.....	5,294 07	5,294 07		
Stationery Office, for Stationery.....	5,000 00	1,637 13	3,362 87	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

THOS. PORTER.

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**REMARKS.**

*a.* A Governor-General's Warrant was issued on the 29th June, 1881, for \$2,000, in anticipation of the vote in 1881-82, to provide for this expenditure.

*b.* A Governor-General's Warrant was issued on the 30th June, 1881, for \$10,000, to provide for the over-expenditure on account of All Departments, for year ended 30th June, 1881.

**General Remarks on Travelling Expenses of Officers of the Inside Civil Service whose duties are strictly departmental :—**

Details have not been furnished as fully during the past fiscal year as they are expected to be received during the current year. Railway fares have been frequently rendered in bulk sums instead of in sums charged for passages from one place to another. Amounts charged for hotel bills do not exhibit, in every case, the actual disbursements as required by Order in Council of the 6th May, 1876.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**ADMINISTRATION OF JUSTICE.**

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Supreme and Exchequer Court—				
Salary of Chief Justice.....	8,000 00	8,000 00		
Hon. Wm. J. Ritchie.....				
Salaries of five Puisne Judges at \$1,000.00 each—				
Hon. S. H. Strong.....	7,000 00	7,000 00		
Telesphore Fournier.....	7,000 00	7,000 00		
Wm. Alex. Henry.....	7,000 00	7,000 00		
H. E. Taschereau.....	7,000 00	7,000 00		
J. W. Gwynne.....	7,000 00	7,000 00		
Salary of Registrar.....	2,600 00	2,600 00		
R. Cassels, jun.....				
	45,600 00	45,600 00		
	Voted.			
Precis Writer of Supreme and Exchequer Court....	2,000 00	2,000 00		
Clerk in Office of Registrar .....	575 00	575 01		
Senior Messenger.....	500 00	500 00		
Second do .....	360 00	360 00		
	3,435 00	3,435 01		
Expenditure more than authorized.....				0 01
Contingencies and disbursements, including print- ing, binding and distributing Reports, Judges' travelling expenses; also Salaries of Officers, (Sheriff, Usher, &c.) in the Supreme and Ex- chequer Courts, and \$150 for books for Judges...	5,000 00			
Jas. Lawson, Extra Clerk.....		284 98		
A. F. Grant, do .....		21 25		
Senior Messenger as Usher .....		100 00		
Extra Messenger, John Clay.....		460 13		
W. F. Powell, Sheriff, attendance at Court and Constables.....		176 00		
John Sweetland, Sheriff, attendance at Court and Constables.....		292 00		
C. Alleyn, attendance at Court and Con- stables.....		13 00		
R. Cassels, jun., books for Judges.....		150 00		
Geo. Duval, notes.....		100 00		
A. & G. Holland, reporting judgment.....		6 00		
Postages: Reports, \$69.92; Letters, \$241.07...		310 99		
Telegrams.....		46 67		
Rent of Telephones between Registrar's Office, Judges' Secretary's residence and Exchange.....		100 00		
Carried forward.....	5,000 00	2,061 02		

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit under each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	5,000 00	2,061 02		
D. W. Macdonell, Charwork.....		550 00		
Insurance Premium on Reports in hands of MacLean, Roger & Co.....		54 00		
Printograph, \$7.00; Ink, 75c.; Expressage, 85c.....		8 60		
Geo. Cox, lithographing and stamping paper. do repairing seal of Court.....		6 00 2 00		
Harris & Campbell, looking glass and stand...		4 75		
C. S. Shaw, 1 doz. cut tumblers. and 1 doz. china cups and saucers.....		8 50		
Jos. R. Esmonde, 1 copper ink filler.....		1 25		
A. Mortimer, cutting paper and making letter pads.....		2 13		
Cab-hire.....		1 25		
Expressage on record, Berlinguet vs. Regina...		2 70		
Matches.....		0 75		
Stationery from Stationery Office.....		197 97		
Queen's Printer for printing.....		2,509 27		
	5,000 00	5,410 19		
Expenditure more than authorized..... a				410 19

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

a. Under-estimation.

Robert Cassels, jun., Registrar of the Supreme Court, received \$100 for publishing Supreme Court Reports.

George Duval, Précis Writer, received \$100 for furnishing notes of cases to Law Journals.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Ontario.</i>				
Court of Appeal—				
Salary of Chief Justice .....	\$ 6,000 00			
Hon. Thos. Moss, from 1st July, 1880, to 4th January, 1881 .....		\$ 3,064 50		
John G. Spragge, from 3rd May to 30th June, 1881 .....		967 75		
Salaries of three Puisne Judges, at \$5,000 each.	15,000 00			
Hon. G. W. Burton .....		5,000 00		
Chris. S. Patterson .....		5,000 00		
Jos. C. Morrison .....		5,000 00		
	<i>a</i>	21,000 00	19,032 25	1,967 75
Court of Queen's Bench—				
Salary of Chief Justice .....	6,000 00			
Hon. John H. Hagarty .....		6,000 00		
Salaries of two Puisne Judges, at \$5,000 each.	10,000 00			
Hon. J. D. Armour .....		5,000 00		
M. C. Cameron .....		5,000 00		
		16,000 00	16,000 00	
Court of Chancery—				
Salary of Chancellor .....	6,000 00			
Hon. J. G. Spragge, from 1st July, 1880, to 2nd May, 1881 .....		5,032 25		
John Alexander Boyd, from 3rd May to 30th June, 1881 .....		967 75		
Salaries of two Vice-Chancellors, at \$5,000 each.	10,000 00			
Hon. S. H. Blake, from 1st July, 1880, to 15th May, 1881 .....		4,368 21		
Thos. Ferguson, from 24th May to 30th June, 1881 .....		524 19		
Wm. Proudfoot .....		5,000 00		
	<i>b</i>	16,000 00	15,892 40	107 60
Court of Common Pleas—				
Salary of Chief Justice .....	6,000 00			
Hon. Adam Wilson .....		6,000 00		
Salaries of two Puisne Judges, at \$5,000 .....	10,000 00			
Hon. Thos. Gal .....		5,000 00		
F. Osler .....		5,000 00		
		16,000 00	16,000 00	
Circuit Allowances .....	13,000 00			
Court of Appeal—				
Hon. G. W. Burton .....		1,100 00		
C. S. Patterson .....		1,000 00		
J. C. Morrison .....		600 00		
Carried forward .....	13,000 00	2,700 00		

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Ontario—Continued.</i>				
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	13,000 00	2,700 00		
Court of Queen's Bench—				
Hon. J. H. Hagarty.....		500 00		
J. D. Armour.....		1,000 00		
M. C. Cameron.....		1,100 00		
Court of Chancery—				
Hon. J. G. Spragge.....		1,600 00		
S. H. Blake.....		1,200 00		
Wm. Proudfoot.....		2,000 00		
Common Pleas—				
Hon. Adam Wilson.....		500 00		
Thos. Galt.....		600 00		
F. Osler.....		1,100 00		
<i>c</i>	13,000 00	12,300 00	700 00	
<i>Maritime Court—</i>				
Salary of Judge.....	600 00			
K. Mackenzie.....		600 00		
Sundry disbursements connected with the Maritime Court of Ontario, Judges travelling expenses, &c.....	Voted. 500 00			
Seal and expressage, Simcoe.....		10 30		
do Cobourg.....		10 25		
Alex. Downey, reporting.....		15 00		
Constable J. G. Taylor.....		4 50		
do R. Hull.....		4 50		
do John Bruce.....		6 00		
Postages.....		2 50		
<i>d</i>	1,100 00	653 05	446 95	
<i>County Court—</i>				
Salaries of thirty-seven Judges (including Algoma) varying from \$2,000 to \$2,600 each.....	89,800 00			
G. M. Boswell.....		2,600 00		
Z. Burnham.....		2,600 00		
Arch. Bell.....		2,000 00		
J. Deacon.....		2,400 00		
W. W. Dean.....		2,400 00		
R. Dennistoun.....		2,400 00		
J. Daniell.....		2,400 00		
W. Elliott.....		2,400 00		
J. R. Gowan.....		2,600 00		
D. J. Hughes.....		2,600 00		
S. J. Jones.....		2,600 00		
R. P. Jellett.....		2,400 00		
J. J. Kingsmill.....		2,400 00		
G. W. Leggatt.....		2,400 00		
D. H. Lizars.....		2,400 00		
Carried forward.....	89,800 00	36,600 00		

**Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.**

**ADMINISTRATION OF JUSTICE—Continued.**

**ACCOUNT** of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Ontario—Continued.</i>				
Brought forward.....	89,800 00	36,600 00	.....	.....
<i>County Court—Concluded.</i>				
H. Macpherson.....		2,400 00		
W. Miller.....		2,600 00		
T. Miller.....		2,400 00		
D. S. McQueen.....		2,600 00		
A. McDonald, from 1st July to 23rd September, 1880.....		606 65		
R. McDonald.....		2,400 00		
H. S. McDonald.....		2,000 00		
W. McCrae.....		2,400 00		
T. B. McMahon.....		2,400 00		
K. McKenzie.....		2,400 00		
T. A. M. McCarthy, from 5th February, to 30th June, 1881.....		809 49		
J. F. Pringle, with Statutory increase, from 17th June, 1881.....		2,015 52		
C. V. Price, with Statutory increase, from 24th May, 1881.....		2,040 81		
C. Robinson.....		2,400 00		
W. A. Ross.....		2,400 00		
J. G. Stevenson.....		2,400 00		
Geo. Sherwood.....		2,600 00		
A. F. Scott.....		2,400 00		
W. G. Senkler.....		2,400 00		
J. G. Sinclair.....		2,400 00		
E. J. Senkler, with Statutory increase, from 29th November, 1880.....		2,247 71		
W. R. Squire, with Statutory increase, from 29th July, 1880.....		2,368 74		
W. H. Wilkison.....		2,400 00		
	<b>89,800 00</b>	<b>87,688 92</b>	<b>2,111 08</b>	
<b>Salaries of Twelve Junior Judges at \$2,000 each</b>				
Hon. J. A. Ardagh.....	24,000 00	2,000 00		
J. Boyd.....		2,000 00		
G. M. K. Clarke.....		2,000 00		
A. C. Chadwick.....		2,000 00		
F. Davis.....		2,000 00		
G. H. Dartnell.....		2,000 00		
A. Lacourse.....		2,000 00		
R. Lyon.....		2,000 00		
T. A. Lazier.....		2,000 00		
J. F. Toms.....		2,000 00		
	<b>24,000 00</b>	<b>20,000 00</b>	<b>4,000 00</b>	

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Ontario—Continued.</i>				
	\$ cts	\$ cts.	\$ cts.	\$ cts.
Travelling allowances of County Court Judges, including Algoma.....	9,800 00			
Hon. J. A. Ardagh.....		200 00		
J. Boyd.....		200 00		
G. M. K. Clarke.....		200 00		
A. C. Chadwick.....		200 00		
F. Davis.....		200 00		
G. H. Dartnell.....		200 00		
A. Lacourse.....		200 00		
R. Lyon.....		200 00		
T. A. Lazier.....		200 00		
J. F. Toms.....		200 00		
G. M. Boswell.....		200 00		
Z. Burnham.....		200 00		
Arch. Bell.....		200 00		
J. Deacon.....		200 00		
W. W. Dean.....		200 00		
R. Dennistoun.....		200 00		
J. Daniell.....		200 00		
W. Elliott.....		200 00		
J. R. Gowan.....		200 00		
D. J. Hughes.....		200 00		
S. J. Jones.....		200 00		
R. P. Jellett.....		200 00		
J. J. Kingsmill.....		200 00		
G. W. Leggatt.....		200 00		
D. H. Lizars.....		200 00		
H. Macpherson.....		200 00		
W. Miller.....		200 00		
T. Miller.....		200 00		
D. S. McQueen.....		200 00		
A. McDonald, from 1st July to 24th September, 1880.....		38 90		
R. McDonald.....		200 00		
H. S. McDonald.....		200 00		
W. McCrae.....		200 00		
T. B. Mahon.....		200 00		
K. McKenzie.....		200 00		
T. A. M. McCarthy, from 5th February to 30th June, 1881.....		80 97		
J. F. Pringle.....		200 00		
C. V. Price.....		200 00		
C. Robinson.....		200 00		
W. A. Ross.....		200 00		
J. G. Stevenson.....		200 00		
Geo. Sherwood.....		200 00		
A. F. Scott.....		200 00		
W. S. Senkler.....		200 00		
J. S. Sinclair.....		200 00		
Carried forward.....	9,800 00	8,719 87		



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.***ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Ontario—Concluded.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	9,800 00	8,719 87	.....	.....
E. J. Senkler.....	.....	200 00	.....	.....
W. R. Squire.....	.....	200 00	.....	.....
W. H. Wilkison.....	.....	200 00	.....	.....
<i>f</i>	9,800 00	9,319 87	480 13	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

JOHN B. SIMPSON.

- a.* Over-estimation caused by death of Hon. Thos. Moss on 4th January, 1881, and his successor not being appointed until 3rd May afterwards.
- b.* An interval of eight days elapsed between the resignation of Mr. Blake (15th) and the appointment of Mr. Ferguson (24th May, 1881).
- c, d, e* and *f.* Over-estimated.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
Quebec.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Court of Queen's Bench—</b>				
Salary of Chief Justice.....	6,000 00			
Sir A. A. Dorion.....		6,000 00		
Salaries of four Puisne Judges, at \$5,000 each	20,000 00			
Hon. S. C. Monk.....		5,000 00		
T. K. Ramsay.....		5,000 00		
N. J. Tessier.....		5,000 00		
A. Cross.....		5,000 00		
L. F. G. Baby, from 29th April to 30th June, 1881.....		861 10		
Vote, as per Supplementary Estimates, to pay additional salary, for six months, to Hon. Geo. Baby, Judge, <i>ad hoc</i> , Court of Queen's Bench, Quebec.....	500 00			
Hon. L. F. G. Baby.....		500 00		
<i>a</i>	26,500 00	27,361 10		861 10
<b>Superior Court—</b>				
Salary of Chief Justice.....	6,000 00			
Hon. W. C. Meredith.....		6,000 00		
Salaries of nine Judges, at \$5,000 each.....	45,000 00			
Hon. L. E. N. Casault.....		5,000 00		
Louis B. Caron.....		5,000 00		
F. G. Johnson.....		5,000 00		
Louis A. Jetté.....		5,000 00		
R. McKay.....		5,000 00		
A. C. Papineau.....		5,000 00		
H. T. Rainville.....		5,000 00		
A. Stuart.....		5,000 00		
F. W. Torrance.....		5,000 00		
Salaries of thirteen Judges, at \$4,000 each.....	52,000 00			
Hon. Richard Alley, from 29th April to 30th June, 1881.....		688 88		
J. U. Bossé, from 1st July to 8th No- vember, 1880.....		1,422 21		
Auguste R. Angers, from 12th No- vember, 1880, to 30th June, 1881..		2,533 31		
L. Belanger.....		4,000 00		
L. G. Baby, from 29th October, 1880, to 28th April, 1881.....		2,010 02		
U. J. Bourgeois.....		4,000 00		
Geo. C. V. Buchanan, from 28th Feb- ruary to 30th June, 1881.....		1,345 22		
W. W. Chagnon.....		4,000 00		
M. Doherty.....		4,000 00		
Christopher Dunkin, from 1st July, 1880, to 6th January, 1881.....		2,064 51		
Chas. J. Gill.....		4,000 00		
Carried forward.....	103,000 00	81,064 15		

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Quebec—Continued.</i>				
Brought forward.....	103,000 00	81,064 15		
<i>Superior Court—Concluded.</i>				
Hon. Wm. McDougall, from 12th Novem- ber, 1880, to 30th June, 1881.....		2,533 31		
L. A. Olivier.....		4,000 00		
A. Polette, from 1st July, 1880, to 31st August, 1880.....		666 66		
M. A. Plamondon.....		4,000 00		
L. V. Sicotte.....		4,000 00		
H. T. Taschereau.....		4,000 00		
Salaries of three Judges, at \$3,500 each.....	10,500 00			
Hon. M. Laframboise.....		3,500 00		
T. McCord.....		3,500 00		
A. B. Routhier.....		3,500 00		
J. Maguire, from 1st to 5th July, 1880		53 76		
b	113,500 00	110,817 88	2,682 12	
<i>Vice-Admiralty—</i>				
Salary of Judge (authorized by Statute).....	2,000 00			
Hon. Geo. O'Kill Stuart.....		2,000 00		
Salary of Registrar (voted by Parliament).....	666 66			
do Marshall do.....	333 34			
J. Dunbar, Registrar.....		666 66		
J. B. Parkin, Marshall.....		333 34		
	3,000 00	3,000 00		
<i>Circuit allowances.....</i>	13,000 00			
<i>Queen's Bench—</i>				
Sir A. A. Dorion.....		400 00		
Hon. S. C. Monk.....		400 00		
T. K. Ramsay.....		400 00		
U. J. Tessier.....		100 00		
A. Cross.....		500 00		
L. F. G. Baby.....		100 00		
<i>Superior Court—</i>				
Hon. A. R. Angers.....		418 00		
J. U. Bosse.....		150 00		
L. Belanger.....		972 00		
L. F. G. Baby.....		500 00		
Geo. C. V. Buchanan.....		174 00		
U. J. Bourgeois.....		324 00		
Richard Alleyne.....		24 00		
L. E. N. Casault.....		100 00		
W. W. Chagnon.....		192 00		
Louis B. Caron.....		598 00		
M. Doherty.....		348 00		
Carried forward.....	13,000 00	5,700 00		

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums estimated, for the <sup>501</sup> Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Quebec—Concluded.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	13,000 00	5,700 00	.....	.....
<i>Circuit Allowances—Superior Court—Concluded.</i>				
Hon. Christopher Dunkin.....		216 00		
Charles J. Gill.....		768 00		
F. G. Johnson.....		674 00		
Louis A. Jetté.....		18 00		
M. Laframboise.....		948 00		
T. J. J. Loranger for 1878-79.....		436 00		
T. McCord.....		1,040 00		
Wm. McDougall.....		318 00		
John Maguire for 1875-76.....		216 00		
L. A. Olivier.....		360 00		
M. A. Plamondon.....		504 00		
A. C. Papineau.....		30 00		
A. B. Routhier.....		584 00		
L. V. Sicotte.....		1,002 00		
F. W. Torrance.....		36 00		
H. T. Taschereau.....		1,200 00		
c	13,000 00	14,050 00	.....	1,050 00

I certify that this account has been examined under my directions and is correct.

J. L. McDUGALL,

*Auditor-General.*

Examined

JOHN B. SIMPSON.

a and c. Under-estimation.

b. Over-estimation.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.,	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Nova Scotia.</i>				
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Supreme Court—				
Salary of Chief Justice.....	5,000 00			
Sir Wm. Young, from 1st July, 1880, to 14th May, 1881.....		4,341 33		
Hon. James McDonald, from 20th May to 30th June, 1881.....		564 51		
Salary of the Judge in Equity.....	5,000 00			
Hon. J. W. Ritchie.....		5,000 00		
Salaries of five Puisne Judges, at \$4,000 each..	20,000 00			
Hon. W. F. des Barres.....		4,000 00		
A. James.....		4,000 00		
H. McDonald.....		4,000 00		
H. Smith.....		4,000 00		
R. L. Weatherbee.....		4,000 00		
<i>a</i>	30,000 00	29,905 84	94 16	
Court of Vice-Admiralty—				
Salary of Judge.....	600 00			
Sir Wm. Young, from 1st July, 1880, to 14th May, 1881.....		520 97		
Hon. James McDonald, from 20th May to 30th June, 1881.....		67 74		
<i>b</i>	600 00	588 71	11 29	
Circuit Allowances—	4,000 00			
Hon. W. F. des Barres.....		600 00		
A. James.....		1,000 00		
H. McDonald.....		1,100 00		
H. Smith.....		700 00		
R. L. Weatherbee.....		600 00		
	4,000 00	4,000 00		
County Courts—				
Salary of Judge for County of Halifax.....	2,400 00			
J. W. Johnstone.....		2,400 00		
Salaries of six other Judges, at \$2,400 each....	14,400 00			
G. A. Blanchard.....		2,400 00		
S. Campbell.....		2,400 00		
M. B. des Brisay.....		2,400 00		
W. A. D. Morse.....		2,400 00		
A. H. Savary.....		2,400 00		
B. E. Tremaine.....		2,400 00		
	16,800 00	16,800 00		

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Nova Scotia—Concluded.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
County Courts— <i>Concluded.</i>				
Travelling allowances of County Court Judges	1,400 00			
G. A. Blanchard .....		200 00		
S. Campbell .....		200 00		
M. B. des Brisay .....		200 00		
J. W. Johnstone .....		200 00		
W. A. D. Morse .....		200 00		
A. H. Savary .....		200 00		
B. E. Tremaine .....		200 00		
	1,400 00	1,400 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a and b. Over-estimation, caused by the pensioning of Sir Wm. Young from 14th May, 1881, and his successor not being appointed until 20th of same month.*

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>New Brunswick.</i>				
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Supreme Court—				
Salary of Chief Justice.....	5,000 00			
Hon. J. C. Allen.....		5,000 00		
Salary of Judge of Equity.....	4,000 00			
Hon. Acalus L. Palmer.....		4,000 00		
Salaries of four Puisne Judges, at \$4,000 each.	16,000 00			
Hon. Chas. Duff.....		4,000 00		
Chas. Fisher, from 1st July to 8th December, 1880.....		1,752 68		
Geo. E. King, from 9th December, 1880 to 30th June, 1881.....		2,247 29		
J. W. Weldon.....		4,000 00		
A. R. Wetmore.....		4,000 00		
<i>a</i>	25,000 00	24,999 97	0 03	
Court of Vice-Admiralty—				
Salary of Judge.....	600 00			
Chas. Watters.....		600 00		
Circuit Allowances.....	3,200 00			
J. C. Allen.....		500 00		
Chas. Duff.....		300 00		
Chas. Fisher.....		200 00		
A. L. Palmer.....		600 00		
J. W. Weldon.....		600 00		
A. R. Wetmore.....		500 00		
Geo. E. King.....		300 00		
<i>b</i>	3,200 00	3,000 00	200 00	
County Courts—				
Salaries of five County Judges, at \$2,400 each.	12,000 00			
B. Botsford.....		2,400 00		
Jas. G. Stevens.....		2,400 00		
Jas. Steadman.....		2,400 00		
Chas. Watters.....		2,400 00		
Ed. Williston, from 1st July, 1880 to 1st March, 1881.....		1,600 00		
Wm. Wilkinson, from 11th March to 30th June, 1881.....		612 85		
<i>b</i>	12,000 00	11,812 85	187 15	

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.***ADMINISTRATION OF JUSTICE—Continued.**

**ACCOUNT** of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>New Brunswick—Concluded.</i>				
<i>County Courts—Concluded.</i>				
Travelling allowance of County Court Judges	1,000 00			
B. Botsford.....		200 00		
Jas. G. Stevens.....		200 00		
Jas. Steadman.....		200 00		
Chas. Watters.....		200 00		
Ed. Williston, from 1st July, 1880 to 1st March, 1881.....		133 28		
Wm. Wilkinson, from 11th March to 30th June, 1881.....		61 33		
<i>c</i>	1,000 00	994 61	5 39	

I certify that this account has been examined under my directions and is correct.

J. L. McDUGALL,

*Auditor-General.*

Examined,

JOHN B. SIMPSON.

*a, b and c.* Over-estimation caused by the death of Judge Fisher, and pensioning of Judge Williston, from 1st March, 1881.



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.***ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Manitoba.</i>				
Queen's Bench—				
Salary of Chief Justice.....	5,000 00			
Hon. E. B. Wood.....		5,000 00		
Salaries of two Puisine Judges, at \$4,000 each.	8,000 00			
Hon. Jos. Dubuc.....		4,000 00		
Jas. A. Miller, from 20th October, 1880, to 30th June, 1881.....		2,795 67		
<i>a</i>	13,000 00	11,795 67	1,204 33	
Circuit Allowances—Voted by Parliament.....	1,500 00			
Hon. E. B. Wood.....		799 00		
Jos. Dubuc.....		669 00		
J. A. Miller.....		472 00		
<i>b</i>	1,500 00	1,940 00		440 00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

**Examined,**

JOHN B. SIMPSON.

*a.* Jas. A. Miller appointed from 20th October, 1880. Salary estimated for whole year

*b.* Under-estimated.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>British Columbia.</i>				
Superior Court—				
Salary of Chief Justice.....	5,820 00			
Sir M. B. Begbie.....		5,820 00		
Salary of one Puisne Judge.....	4,850 00			
Hon. H. P. P. Crease.....		4,850 00		
Salaries of three Puisne Judges, at \$4,000 each	12,000 00			
Hon. J. H. Gray.....		4,000 00		
J. F. McCreight, from 26th Nov., 1880, to 30th June, 1881.....		2,388 86		
A. R. Robertson, from 26th Nov., 1880, to 30th June, 1881.....		2,388 86		
<i>a</i>	22,670 00	19,447 72	3,222 28	
County Court—				
Salaries of five Stipendiary Magistrates, varying from \$2,250 to \$3,400 each.....	13,300 00			
Hon. H. M. Ball, from July 1, '80, to Jan. 14, '81.....		1,827 94		
A. F. Pemberton do do.....		1,209 68		
P. O'Reilly do do.....		1,612 90		
E. H. Saunders, from 1st July, 1880, to 14th January, 1881 (arrears)..... <i>b</i>	600 00	1,890 32		
W. R. Spaulding, from 1st July, 1880, to 14th January, 1881.....		1,209 68		
<i>c</i>	13,900 00	7,750 52	6,149 48	
Circuit Allowance (voted by Parliament).....	10,000 00			
Hon. Sir M. B. Begbie.....		357 75		
H. P. P. Crease.....		2,422 00		
John F. McCreight.....		417 40		
A. R. Robertson.....		223 59		
H. M. Ball.....		172 00		
P. O'Reilly.....		1,185 75		
E. H. Saunders.....		83 50		
W. R. Spaulding.....		173 00		
<i>d</i>	10,000 00	5,034 99	4,965 01	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL, *Auditor-General.*

Examined, JOHN B. SIMPSON.

*a.* Judges McCreight and Robertson, appointed from 26th Nov., 1881. Salaries for whole year estimated.

*b.* This \$600.00 was voted by Parliament.

*c.* These five Judges were pensioned from 14th Jan., 1881; but Mr. O'Reilly's pension ceased on 1st March, when he was appointed Indian Reserve Commissioner

*d.* Over-estimation.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year-ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Prince Edward Island.</i>				
	\$	cts.	\$	cts.
Superior Court—				
Salary of Chief Justice .....	3,000	00		
Hon. E. Palmer .....			3,000	00
Salary of Master of Rolls .....	2,500	00		
Hon. Jas. H. Peters .....			2,500	00
Salary of Vice-Chancellor .....	2,500	00		
Hon. Jos. Helmsley .....			2,500	00
	8,000	00		
Circuit Allowances .....	600	00		
Hon. E. Palmer .....			200	03
Jas. H. Peters .....			200	04
Jos Helmsley .....			200	04
<i>a</i>	600	00		0 11
County Courts—				
Salary of three Judges, two at \$2,400 and one at \$2,000 .....	6,800	00		
D. O. M. Reddin .....			2,400	00
Geo. Alleyn .....			2,400	00
Thos. Kelly .....			2,000	00
	6,800	00		
Travelling Allowance of County Court Judges .....	600	00		
D. O. M. Reddin .....			200	00
Geo. Alleyn .....			200	00
Thos. Kelly .....			200	00
	600	00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a* Caused by inequality of annual allowance and monthly payments.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>North-West Territories.</i>				
Salaries of three Stipendiary Magistrates.....	9,000 00			
Hugh Richardson.....		3,000 00		
M. Ryan, from 1st July, 1880, to 4th June, 1881..... <i>a</i>		2,783 33		
James F. McLeod, from 1st November, 1880, to 30th June, 1881.....		2,000 00		
	9,000 00	7,783 33	1,216 67	
Travelling expenses of Stipendiary Magistrates in North-West Territories.....	4,500 00			
Hugh Richardson, travelling expenses.....		845 07		
Hugh Richardson, travelling expenses in Mr. Ryan's district, Mr. Ryan being absent on leave.....		399 44		
M. Ryan, travelling expenses.....		438 70		
	<i>b</i> 4,500 00	1,683 21	2,816 79	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

JOHN B. SIMPSON.

*a.* Services dispensed with from 5th June, 1881.

*b.* Over-estimated.

A gratuity equal to three months salary was paid to Mr. Ryan on his retirement.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Miscellaneous Justice, including North-West Territories.....	15,000 00			
Maintenance of prisoners by North-West Mounted Police.....		3,345 60		
Provincial Treasurer, Manitoba, expenses, trial, and keep of prisoners from Keewatin.....		1,993 00		
M. Ryan, gratuity on services being dispensed with.....		750 00		
J. A. M. Aikins, } Services <i>in re</i> investiga- Joseph Taillefer, } tion as to administration Edgar Dewdney, } of Stipendiary Magistrate } Ryan, N. W. Territories. {		750 00		
} .....		500 00		
} .....		250 00		
Criminal notes.....		272 17		
Hudson's Bay Co., transfer of prisoners to Fort Saskatchewan.....		399 79		
Hudson's Bay Co., transfer of witnesses to Fort Saskatchewan.....		226 00		
Government British Columbia, legal expenses, Thos. Davis and W. U. Bole, <i>Queen vs. McLean and Hare</i> .....		400 00		
C. A. Geoffrion, legal expenses, <i>Queen vs. Forget</i> .....		200 00		
Richard Hardisty, legal expenses, <i>Queen vs. Cardinal</i> .....		221 44		
J. J. Foy, legal expenses, <i>Queen vs. Harbour Commissioners, Toronto</i> .....		106 82		
John A. McDonell, legal expenses, <i>in re Mercer escheat</i> .....		100 00		
Chas. McCabe, legal expenses, preliminary examination in indictable cases.....		101 70		
Lieut.-Governor Laird, fees to witnesses in criminal cases.....		835 01		
P. O'Keefe, conveying prisoners from Rat Portage to Winnipeg.....		92 00		
D. R. Cameron, conveying prisoners from Keewatin and Rat Portage to Winnipeg.....		74 40		
Daniel McPhalen, constables' fees.....		40 50		
Justice H. P. P. Crease, printing three judgments, <i>Queen vs. McLean and Hare</i> .....		75 00		
Citizen Printing Co., printing <i>in re Mercer escheat</i> .....		81 01		
Joseph Bouchy, board of Indian woman charged with murder.....		50 00		
North-West Mounted Police, for W. Rowlands, interpreter.....		21 00		
J. W. Brereton, for witnesses and interpreter, <i>Queen vs. Thos. Iliffe</i> .....		24 27		
Rowe & Co., printing posters for J. W. Brereton.....		7 00		
Queen's Printer, printing.....		42 55		
<i>a</i>	15,000 00	10,359 26	4,640 74	

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Authorized by Statute.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
E. Richard, 12 months' salary as Sheriff, North-West Territories.....	1,200 00	1,200 00		
<i>Better Prevention of Crimes Act.</i>	Vote.			
Amount required to pay Commissioners under Act	300 00			
Hon. E. A. Derey.....	.....	100 00		
P. J. O. Chauveau.....	.....	100 00		
Chas. Alleyn.....	.....	100 00		
	300 00	300 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

JOHN B. SIMPSON.

*a.* Over-estimation.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## ADMINISTRATION OF JUSTICE—Continued.

ACCOUNT of sums expended, compared with the sums estimated, for all Services Recapitulated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Supreme and Exchequer Courts.....	54,035 00	54,445 20		
<b>Ontario—</b>				
Court of Appeal.....	21,000 00	19,032 25		
Queen's Bench.....	16,000 00	16,000 00		
Chancery.....	16,000 00	15,892 40		
Common Pleas.....	16,000 00	16,000 00		
Circuit allowances.....	13,000 00	12,300 00		
Maritime Court.....	1,100 00	653 05		
County Courts.....	113,800 00	107,688 92		
Travelling allowance to County Court Judges.	9,800 00	9,319 87		
<b>Quebec—</b>				
Court of Queen's Bench .....	26,500 00	27,361 10		
Superior Court.....	113,500 00	110,817 88		
Vice-Admiralty Court.....	3,000 00	3,000 00		
Circuit allowances.....	13,000 00	14,050 00		
<b>Nova Scotia—</b>				
Supreme Court.....	30,000 00	29,905 84		
Vice-Admiralty Court.....	600 00	588 71		
Circuit allowances.....	4,000 00	4,000 00		
County Courts.....	16,800 00	16,800 00		
Travelling allowance to County Court Judges.	1,400 00	1,400 00		
<b>New Brunswick—</b>				
Supreme Court.....	25,000 00	24,999 97		
Vice-Admiralty Court.....	600 00	600 00		
Circuit allowances.....	3,200 00	3,000 00		
County Courts.....	12,000 00	11,812 85		
Travelling allowance to County Court Judges.	1,000 00	994 61		
<b>Manitoba—</b>				
Court of Queen's Bench.....	13,000 00	11,795 67		
Circuit allowances.....	1,500 00	1,940 00		
<b>British Columbia—</b>				
Supreme Court.....	22,670 00	19,447 72		
County Courts.....	13,900 00	7,750 52		
Circuit allowances.....	10,000 00	5,034 99		
<b>Prince Edward Island—</b>				
Superior Court.....	8,000 00	8,000 00		
Circuit allowances.....	600 00	600 11		
County Courts.....	6,800 00	6,800 00		
Travelling allowance to County Court Judges.	600 00	600 00		
Carried forward.....	588,405 00	562,631 66		

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.***ADMINISTRATION OF JUSTICE—Continued.**

ACCOUNT of sums expended, compared with the sums estimated, for all Services Recapitulated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Estimate.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	588,405 00	562,631 66	.....	.....
North-West Territories—				
Stipendiary Magistrates. . . . .	9,000 00	7,783 33		
Travelling expenses of Stipendiary Magistrates	4,500 00	1,683 21		
Miscellaneous Justice including North-West Territories.....	15,000 00	10,359 26		
Better prevention of Crimes Act.....	300 00	300 00		
E. Richard, Sheriff North-West Territories.....	1,200 00	1,200 00		
	618,405 00	583,957 46	34,447 54	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined

JOHN B. SIMPSON.



## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## DOMINION POLICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	cts.	\$ cts.	\$ cts.
<i>Dominion Police.</i>	13,638 75			
Augustus Keefer, Commissioner .....		400 00		
E. J. O'Neill, Superintendent .....		730 00		
Geo. Carpenter, Detective.....		638 75		
John Jackson, Constable, from 1st July, 1880, to 30th April, 1881.....		532 00		
John Connor, Constable .....		608 35		
J. Hughes do .....		556 65		
Thos. Kane do .....		547 50		
G. Brock do .....		547 50		
P. Stringer do .....		547 50		
H. Deslauriers do .....		511 00		
J. Jones do .....		511 00		
T. Moffatt do .....		456 25		
J. Purcell do .....		456 25		
M. Murphy do .....		456 25		
J. Daly do from 1st July, 1880, to 5th January, 1881.....		236 25		
P. Godin do .....		456 25		
D. Egan do .....		456 25		
C. Laframboise do .....		456 25		
J. Fink do .....		456 25		
N. Morrison do .....		456 25		
W. H. Timbers do .....		456 25		
O. Thibeault do .....		456 25		
Jas. Codd do .....		456 25		
B. d'Arpentigny do from 1st to 31st July, 1880 .....		38 75		
B. Briggs do .....		456 25		
John Jackson do gratuity of six months' pay on retirement .....		320 25		
N. & T. Garland, cloth for clothing.....		444 69		
J. R. Esmonde, suit of clothes.....		6 00		
do chamois skins for trimming clothes .....		34 20		
P. Stringer, making clothes.....		259 50		
B. Carson, boots.....		88 00		
A. J. Stephens, overshoes.....		30 60		
Dolan & Co., helmets.....		68 19		
R. J. Devlin do .....		41 50		
Lewis & Blatchford, gloves.....		24 30		
Harris, Campbell & Boyden, batons .....		4 80		
J. R. Esmonde, revolvers and ammunition.....		108 52		
S. & H. Borbridge, gun-slings, bayonet holders, ball-bags, &c.....		27 70		
Mounted Police, articles transferred .....		11 38		
J. Purcell, sundries .....		13 09		
E. J. O'Neill, street car tickets .....		10 00		
John Connor, cab-hire .....		4 00		
H. MacQueen, copying rules and regulations.....		5 50		
Dr. Powell, medical services .....		21 25		
Carried forward .....	13,638 75	13,403 72		

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**DOMINION POLICE—Continued.**

**ACCOUNT** of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Dominion Police—Continued.</i>				
Brought forward .....	13,638 75	13,403 72		
Oil-stand, \$1.50; gun-racks, \$12; night-bed for Superintendent, \$10.33.....		23 83		
Stationery from Stationery Office.....		74 69		
Queen's Printer, printing.....		23 53		
	13,638 75	13,525 77	112 98	

I certify that this account has been examined under my directions and is correct.

**J. L. McDOUGALL,**  
*Auditor-General.*

**Examined,**  
**JOHN B. SIMPSON.**

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.***PENITENTIARIES.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Kingston.....		136,211 50	128,636 35	7,575 15	
St. Vincent de Paul.....		81,800 02	80,510 67	1,289 35	
Dorchester.....	54,300 00				
Supplementary.....	1,600 00				
		55,900 00	54,942 02	957 98	
Manitoba.....	25,573 50				
Supplementary.....	360 00				
		25,933 50	26,004 59		71 09
British Columbia.....		15,826 30	16,161 91		335 61
Prince Edward Island (Supplementary).....		1,110 75	1,110 75		
		316,782 07	307,366 29	9,415 78	
Revenue from Penitentiaries.....			\$30,344 18		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted on account of KINGSTON PENITENTIARY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Staff Salaries—</b>					
1 Warden .....		2,600 00	2,600 00		
1 Deputy-Warden .....		1,400 00	1,400 00		
1 Chaplain—Protestant .....		1,200 00	1,200 00		
1 do Roman Catholic .....		1,200 00	1,200 00		
1 Surgeon .....		1,800 00	1,800 00		
1 Accountant .....		1,000 00	1,000 00		
1 Warden's Clerk .....	<i>a</i>	700 00	699 96	0 04	
1 Chief Keeper .....	<i>b</i>	800 00	779 92	20 08	
1 Storekeeper .....	<i>a</i>	700 00	699 96	0 04	
1 Schoolmaster .....		600 00	600 00		
1 Steward .....	<i>a</i>	650 00	649 92	0 08	
1 Clerk of Works .....	<i>a</i>	1,000 00	999 96	0 04	
2 Trade Instructors—1st Class .....	<i>a</i>	1,400 00	1,399 92	0 08	
4 do 2nd Class .....	<i>b</i>	2,240 00	2,229 68	10 32	
1 Hospital Keeper .....	<i>a</i>	700 00	699 96	0 04	
6 Keepers .....	<i>c</i>	3,000 00	2,474 60	525 40	
43 Guards .....	<i>b</i>	19,350 00	18,193 75	1,156 25	
2 do Insane Ward .....	<i>b</i>	900 00	895 00	5 00	
W. R. Allen at Rockwood Asylum .....	<i>d</i>		150 00		150 00
4 Teamsters .....	<i>b</i>	1,400 00	1,399 68	0 32	
1 Matron .....	<i>a</i>	500 00	499 96	0 04	
1 Deputy .....		300 00	300 00		
1 Assistant Deputy .....	<i>a</i>	250 00	249 96	0 04	
3 Guards for a few days .....	<i>e</i>		11 25		11 25
Total Staff Salaries .....		43,690 00	42,133 48	1,556 52	
Retiring gratuities .....	<i>f</i>	1,925 00	531 25	1,393 75	
Uniforms .....	<i>g</i>	2,034 00	1,280 43	753 57	
<b>Maintenance .....</b>		57,396 50			
Rations .....		30,495 24			
Clothing .....		9,493 00			
Discharge clothing .....		3,813 73			
Travelling allowance & gratuity .....		2,903 00			
Bedding .....		1,306 95			
Interments .....		22 00			
Chapels .....		214 90			
Library .....		295 12			
School .....		90 89			
Escapes .....		119 00			
Hospitals .....		1,057 46			
Contingencies .....		636 04			
Legal expenses <i>in re</i> Morton pro- perty .....	<i>h</i>	38 00			
Working expenses .....		20,366 00	50,485 33	6,911 17	
Light and heating .....		8,735 53			
Repairs to buildings .....		8,663 61			
Maintenance of machinery .....		780 79			
Armory .....		51 83			
Carried forward .....		18,231 76	125,411 50	94,430 49	10,615 01

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PENITENTIARIES—Continued.**

**DETAILS** of sums expended, compared with the sums granted, on account of **KINGSTON PENITENTIARY**, for the Fiscal Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grand.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	18,231 76	125,411 50	94,430 49	10,615 01	.....
<b>Working expenses—Concluded.</b>					
Kitchen .....	196 18				
Industries.....	3,035 40				
Farm and stables.....	428 63				
Stationery.....	616 45				
Queen's Printer.....	138 87				
			22,647 29		2,281 29
<b>Capital Account. .... k</b>		10,800 00	11,558 57		758 57
		136,211 50	128,636 35	7,575 15	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

- 
- a. Caused by inequality between sum of monthly payments and annual salary.
  - b. Saving of two guards salaries. Fines and lost time from officers.
  - c. Saving of one keeper's salary. Fines and lost time from officers.
  - d. Board and lodging of officer, paid by order of the Minister of Justice.
  - e. Lost time. Officer being ill the Warden subsequently paid his salary in full.
  - f and g. Over-estimated.
  - h. Caused by prison population being less than estimated for.
  - i. Arises from steam pipes, maintenance of machinery, &c., for hospital and new insane building.
  - k. Over expended in consequence of having to pay for a new grist mill.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of ST. VINCENT DE PAUL PENITENTIARY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Staff Salaries—</b>					
1 Warden..... a		2,600 00	1,488 31	1,111 69	
1 Deputy Warden (H. B. Mackay)		1,400 00	1,400 00		
do arrears of salary					
as Warden..... b			522 58		522 58
1 Chaplain—Protestant.....		1,200 00	1,200 00		
1 do Roman Catholic.....		1,200 00	1,200 00		
1 Surgeon..... c		600 00	1,200 00		600 00
1 do..... c		600 00		600 00	
1 Accountant.....		1,000 00	1,000 00		
do (stock taking). d			33 33		33 33
1 Warden's Clerk..... e		700 00	699 96	0 04	
1 Chief Keeper..... e		800 00	799 92	0 08	
1 Storekeeper..... e		700 00	699 96	0 04	
do (stock taking). d			33 33		33 33
1 Schoolmaster.....		600 00	600 00		
1 Steward..... e		650 00	649 92	0 08	
1 Clerk of Works (T. Ouimet) f		700 00	699 96	0 04	
do Acting Deputy					
Warden..... f			583 30		583 30
2 Trade Instructors..... e		1,400 00	1,399 92	0 08	
1 do.....		600 00	600 00		
2 do..... e		1,120 00	1,119 84	0 16	
1 do..... e		500 00	499 92	0 08	
1 Hospital Keeper.....		560 00	518 09	41 91	
1 Engineer.....		780 00	780 00		
8 Keepers..... g		4,000 00	4,499 28		499 28
24 Guards..... h		10,800 00	12,438 71		1,638 71
1 Messenger.....		450 00	37 50	412 50	
1 Farm Gardener..... e		560 00	559 92	0 08	
2 Teamsters..... e		500 00	499 92	0 08	
Night Watch (Jos Lavigne) i			192 45		192 45
Total Staff Salaries.....		34,020 00	35,956 12		1,936 12
Retiring gratuities.....		1,425 00	100 00	1,325 00	
Uniforms..... j		1,182 00	1,233 89		51 89
Maintenance.....		32,497 52			
Hospital.....	582 94				
Escapes.....	106 30				
Rations.....	15,527 52				
Clothing.....	6,256 39				
Discharge clothing.....	2,244 81				
Travelling allowance & gratuity.	1,386 60				
Bedding.....	583 70				
Interments.....	8 10				
Chapels.....	210 91				
Library.....	160 00				
School.....	40 00				
Contingencies..... k	654 29				
			27,761 56	4,735 96	
Carried forward.....		69,124 52	65,051 57	4,072 95	

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.***PENITENTIARIES—Continued.**

**DETAILS** of sums expended, compared with the sums granted, on account of **ST. VINCENT DE PAUL PENITENTIARY**, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....		69,124 52	65,051 57	4,072 95	.....
<b>Working expenses.....</b>		<b>12,675 50</b>			
Light and heating.....	5,792 55				
Repairs to buildings.....	3,898 90				
Maintenance of machinery.....	108 45				
Armory.....	62 00				
Kitchen.....	303 54				
Farm and stables.....	2,098 78				
Industries.....	188 80				
Transfer of prisoners to Kingston	428 00				
Services in connection with					
inspection—Chas. H. Pope.....	170 00				
Services in connection with					
inspection—H. B. Mackay.....	70 39				
Witnesses at investigation.....	74 80				
A. & G. C. Holland, reporting ...	962 80				
J. G. Moylan, travelling expenses	456 15				
Z. A. Lash do ...	45 00				
John Leslie do ...	55 15				
Stationery.....	474 80				
Queen's Printer.....	268 99				
			15,459 10		2,783 60
		81,800 02	80,510 67	1,289 35	.....

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

JOHN B. SIMPSON.

## REMARKS.

- a. Arises from Warden having been retired in February.
- b. Mr. Mackay's salary as acting Warden from 25th January to 30th June.
- c. Dr. Pratt was superannuated, and Dr. Pominville appointed Surgeon at a salary of \$1,200.
- d. Amount charged by the Accountant and Storekeeper for valuation of Penitentiary buildings and stock-taking. Not estimated for.
- e. Arises from inequality of sum of monthly payments and annual salary.
- f. T. Ouimet, Clerk of Works from July to January, and Mr. Leveque, Clerk of Works, February till June.
- f. T. Ouimet, salary as acting Deputy Warden from February till June. Not estimated for.
- g. One extra Keeper. Not estimated for.
- h. To pay four extra Guards. Not estimated for.
- i. In consequence of the buildings at the quarry having been broken into on several occasions, and tools, &c., being stolen, the Minister of Justice appointed a Night Watchman, at 75c. per night. Not estimated for.
- j. Under-estimated.
- k. Arises from prison population being less than estimated for.
- l. Arises from expenses in connection with investigating charges against the late Warden and from the cost of stationery having been under-estimated.

MEMO.—The Clerk of Works receives \$300 a year from the Public Works Department.



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued*

**PENITENTIARIES—Continued.**

DETAILS of sums expended, compared with the sums granted, on account of DORCHESTER PENITENTIARY, for the Year ended 30th June, 1881 showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Staff Salaries—					
1 Warden..... <i>g</i>		2,000 00	1,999 92	0 08	
1 Deputy-Warden.....		1,200 00	1,200 00		
1 Accountant..... <i>a</i>		900 00	750 00	150 00	
1 Surgeon.....		1,200 00	1,200 00		
1 Chaplain—Protestant..... <i>g</i>		500 00	499 92	0 08	
1 do Roman Catholic <i>g</i>		500 00	499 92	0 08	
1 Chief Keeper..... <i>g</i>		800 00	799 92	0 08	
1 Store-keeper..... <i>g</i>		700 00	699 96	0 04	
1 Steward..... <i>g</i>		650 00	649 92	0 08	
1 Hospital Overseer..... <i>g</i>		560 00	559 92	0 08	
1 Farmer and Gardener..... <i>b</i>		560 00	46 66	513 34	
1 Keeper and Carpenter In- structor..... <i>g</i>		700 00	699 96	0 04	
1 Keeper and Mason Instruc- tor..... <i>g</i>		700 00	699 96	0 04	
1 Keeper and Blacksmith In- structor..... <i>g</i>		700 00	699 96	0 04	
1 Engineer and Machinist.....		780 00	780 00		
1 Schoolmaster.....		600 00	600 00		
3 Keepers..... <i>c</i>		1,500 00	1,478 93	21 07	
20 Guards..... <i>d</i>		9,000 00	8,624 06	375 94	
2 Teamsters.....		500 00	499 92	0 08	
1 Matron.....		500 00	499 92	0 08	
1 Deputy-Matron..... <i>e</i>		300 00	225 00	75 00	
1 Messenger.....		450 00	450 00		
Total Staff Salaries.....		25,300 00	24,163 85	1,136 15	
Uniform..... <i>f</i>		3,000 00	2,879 50	120 50	
Maintenance.....		9,720 00			
Rations.....	6,125 30				
Clothing.....	1,770 91				
Discharge clothing.....	881 30				
Trav. allowance and gratuity ...	480 60				
Interments.....	5 08				
Chapels.....	182 07				
Library.....	29 85				
School.....	54 46				
Escapes.....	46 89				
Hospital.....	374 82				
Contingencies.....	744 80				
Organization, Working Expenses, &c..... <i>h</i>			10,696 08		976 08
Light and heating.....	1,495 41	16,280 00			
Maintenance of machinery.....	1,416 40				
Kitchen.....	337 44				
Armory.....	631 72				
Industries.....	3,203 44				
Carried forward.....	7,084 41	54,300 00	37,739 43	1,256 65	976 08

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sums granted, on account of DORCHESTER PENITENTIARY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		Grant.	Expendi- ture.	Expenditure compared with Grant.					
					Less than Estimated.	More than Estimated.				
	\$	cts.	\$	cts.	\$	cts.				
Brought forward.....	7,084	41	54,300	00	37,739	43	1,256	65	976	08
Organization, Working Expenses, &c.—Concluded.										
Farm and stables.....	1,488	49								
Repairs to buildings.....	341	90								
Transfer of convicts.....	1,048	52								
Freight.....	551	50								
Stationery.....	217	75								
Queen's Printer..... j	226	88								
Capital Account..... k					10,959	45		5,320	55	
Halifax Penitentiary..... l					1,499	60				1,499
St. John Penitentiary..... l					1,170	75				1,170
Salaries of Warden and Deputy-War- den, arrears, Supplementary.....			1,600	00	1,600	00				
			55,900	00	54,942	02		957	98	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
Auditor-General.

Examined,  
JOHN B. SIMPSON.

- a. Accountant did not enter upon his duty until 1st September.
- b. Farmer and Gardener not appointed until May—paid only for month of June.
- c. Keeper not paid for half month.
- d. Portion of one Guard's salary from October to June.
- e. Deputy-Matron did not enter upon her duties till October.
- f. Over-estimated.
- g. Inequality between sum of monthly payments and annual salary.
- h. Convicts' clothing under-estimated.
- j. Light, heating, maintenance of machinery, kitchen and stationery, over-estimated.
- k. Purchase of portable saw-mill. Not estimated for,
- l. Provided for. See foot note, Estimate 1880-81.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## PENITENTIARIES—Continued.

DETAIL of sums expended, compared with the sums granted, on account of MANITOBA PENITENTIARY for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Staff Salaries—</b>					
1 Warden.....		2,000 00	2,000 00		
1 Chief Keeper..... a		800 00	799 92	0 08	
1 Chaplain—Protestant.....		300 00	300 00		
1 do Roman Catholic.....		300 00	300 00		
1 Surgeon..... a		800 00	799 92	0 08	
1 Accountant and Storekeeper		800 00			
G. E. Adshead..... a			799 92	0 08	
1 School Teacher.....		350 00			
Miss M. Savigny—July to De- cember.....	137 46				
G. E. Adshead—July to De- cember.....	37 50				
G. E. Adshead—January to June..... a	174 98				
			349 94	0 06	
5 Guards.....		3,000 00	3,000 00		
1 Guard.....		600 00			
Alex. Garven.....			600 00		
Trade Instructor Allowance....		220 00			
Alex. Garven.....	219 96				
Teacher of baking.....	50 00				
do shoemaking..... b	65 00				
			334 96		114 96
1 Steward..... a		650 00	649 92	0 08	
1 Messenger and Guard.....		600 00	600 00		
Female Nurse for insane per- sons..... c			66 64		66 64
Engineer and Keeper (supple- mentary).....		360 00	342 58	17 42	
<b>Total Staff Salaries.....</b>		<b>10,780 00</b>	<b>10,943 80</b>		<b>163 80</b>
<b>Retiring Gratuities.....</b>		<b>325 00</b>		<b>325 00</b>	
<b>Uniforms..... d</b>		<b>228 00</b>	<b>230 51</b>		<b>2 51</b>
<b>Maintenance—</b>		<b>4,332 50</b>			
Rations.....	5,160 98				
Clothing.....	1,117 81				
Discharge clothing.....	54 90				
Travelling allowance & gratuity.	80 00				
Bedding.....	140 08				
Library.....	72 55				
School.....	45 40				
Escapes.....	81 00				
Hospital.....	276 94				
Contingencies..... e	570 13				
			7,599 79		3,267 29
<b>Carried forward.....</b>		<b>15,665 50</b>	<b>18,774 10</b>		<b>3,108 60</b>

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PENITENTIARIES—Continued.**

DETAIL of sums expended, compared with the sums granted, on account of MANITOBA PENITENTIARY for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....		15,665 59	18,774 10		3,108 60
Working Expenses.....		7,722 00			
Light and heating.....	6,660 18				
Repairs to buildings.....	755 85				
Maintenance of machinery.....	6 00				
Armory.....	18 45				
Kitchen.....	118 95				
Farm and stables.....	860 75				
Travelling expenses.....	315 00				
Investigation <i>in re</i> Armstrong....	109 90				
Stationery.....	154 53				
Queen's Printer.....	37 16				
Industries..... <i>f</i>		50 00	9,036 77		1,314 77
Capital account..... <i>h</i>		2,496 00	230 94	658 45	180 94
		25,933 50	1,837 55		3,945 86
Less—Keep of Lunatics, transferred to subsidies.....	3,579 77				
Cost of Cordwood supplied to construction and transferred to Public Works.....	295 00				
			3,874 77		3,874 77
		25,933 50	26,004 59		71 09

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined

JOHN B. SIMPSON.

- a. Arises from inequality of sum of monthly payments and annual salaries.
- b. Caused by employing an Instructor in bakery and shoeshop.
- c. Caused by employing female nurse in Insane Ward.
- d. Under-estimated.
- e. Caused on account of an extra supply of clothing having to be procured, and prices being in advance of what estimates were based on.
- f. Caused by the advance in price of wood and coal.
- g. Under-estimated.
- h. Not required.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## PENITENTIARIES—Continued.

DETAILS of sums expended, compared with the sum granted, on account of  
BRITISH COLUMBIA PENITENTIARY, for the Year ended 30th June, 1881,  
showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Staff Salaries—</b>					
1 Warden.....		1,200 00	1,200 00		
1 Chaplain—Protestant.....		300 00	300 00		
1 do Roman Catholic.....		300 00	300 00		
1 Surgeon..... a		500 00	499 92	0 08	
1 Accountant and Storekeeper..... W. H. Falding.....		800 00	800 00		
Allowance for School Teacher..... W. H. Falding..... a		200 00	199 94	0 06	
1 Deputy Warden..... a		800 00	799 92	0 08	
1 Steward and Guard..... a		650 00	649 92	0 08	
5 Guards.....		3,000 00	3,491 66		491 66
1 Messenger and Guard.....		600 00	600 00		
1 Teamster and Guard.....		600 00		600 00	
<b>Total Staff Salaries. b</b>		<b>8,950 00</b>	<b>8,841 36</b>	<b>108 64</b>	
Uniform..... c		300 00	127 50	172 50	
<b>Maintenance</b>		<b>3,876 30</b>			
Rations.....	2,657 82				
Clothing.....	1,531 87				
Discharge clothing.....	159 25				
Travelling allowance and gra- tuity.....	110 00				
Hospital.....	321 96				
Chapels.....	16 00				
Bedding.....	110 80				
Interments.....	2 00				
Contingencies..... d	68 15				
<b>Working Expenses.</b>		<b>2,000 00</b>	<b>4,977 85</b>		<b>1,101 55</b>
Light and heating.....	1,278 17				
Kitchen.....	96 87				
Armoury.....	50 00				
Farm and stables.....	93 94				
Repairs to buildings.....	112 54				
Legal expenses.....	20 00				
Stationery.....	95 90				
Queen's Printer.....	13 57				
<b>Maintenance of lunatic—Ah Bow.....</b>	<b>260 71</b>		<b>1,760 99</b>	<b>239 01</b>	
W. W. Walkem, travelling expenses in re Ah Bow..... e	89 60				
<b>Capital Account.....</b>		<b>500 00</b>	<b>57 50</b>	<b>442 50</b>	<b>349 71</b>
<b>Industries.....</b>		<b>200 00</b>	<b>47 00</b>	<b>153 00</b>	
		<b>15,826 30</b>	<b>16,161 91</b>		<b>335 61</b>

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN B. SIMPSON.

J. L. McDOUGALL,  
Auditor-General.

## REMARKS.

- a. Arises from inequality of sum of monthly payments and annual salary.
- b. One Guard's salary not paid for two months and five days.
- c. Over-estimated.
- d. During the year ended 30th June, 1881, it was found necessary to procure convicts' clothing, for which no provision was made in the Estimates. This caused an over-expenditure under sub-head Clothing.
- e. The maintenance of criminal lunatic, Ah Bow, was made a charge against the British Columbia Penitentiary, by order of the Deputy Minister of Justice. As no special vote was taken for this purpose, the amount necessary was charged against the General Appropriation. The amount paid W. W. Walkem, was for travelling expenses, when arranging with the Government of British Columbia *in re* above-named convict.

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*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.***PENITENTIARIES—Continued.**

DETAILS of sums expended, compared with the sums granted, on account of  
**PRINCE EDWARD ISLAND PENITENTIARY, for the Year ended 30th  
 June, 1881, showing the surplus or deficit upon each sub-head of Vote.**

Service.	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
			More than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To pay the Government of Prince Edward Island for maintenance of Penitentiary prisoners in the gaols of the Island (Supplementary) .....	1,110 75	1,110 75		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

JOHN B. SIMPSON.

*Appropriation Accounts for Fiscal Year, end'd 30th June, 1881—Continued.*

LEGISLATION.

ACCOUNT of sums expended, compared with the sums estimated under Statute, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Estimate.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$	\$ cts.	\$ cts.
<b>Senate—</b>				
Salary of Speaker.....	4,000 00			
Hon. D. L. Macphersou.....		4,000 00		
Indemnity to Members.....	\$77,000 00			
Mileage do.....	10,558 80	87,558 80	78,886 80	8,672 80
<b>House of Commons—</b>				
Salary of Speaker.....	4,000 00			0 04
Hon. J. G. Blanchet.....		3,999 96		
Indemnity to Members.....	\$206,000 00			
Mileage do.....	26,000 00	232,000 00	220,260 60	11,739 40
<b>Library—</b>				
Officers and contingencies.....	12,610 00	12,610 00		
<b>Election expenses, 36 Vic, cap 9...</b>	5,000 00			
Provencher.....		191 16		
Toronto West.....		981 57		
North Ontario.....		970 53		
L'Assomption.....		374 05		
Brome.....		433 23		
Selkirk, Manitoba.....		373 71		
Québec County.....		27 30		
Bagot.....		20 50		
Joliette.....		613 40		
North Oxford.....		655 66		
Montmorency.....		328 90		
Cariboo, British Columbia.....		864 50		
Charlevoix.....		453 64		
Bellechasse.....		421 15		
East Northumberland.....		735 27		
Colchester.....		499 05		
	5,000 00	7,948 62		2,948 62
<b>Controverted Elections—</b>				
Mississquoi.....		45 45		
Argenteuil.....		832 75		
Bellechasse.....		25 60		
Richelieu.....		120 00		
Saguenay.....		212 40		
		1,236 20		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
Auditor-General.

Examined  
GEO. C. BOLTON



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**LEGISLATION—Continued.**

**ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.**

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<i>Senate—A.</i>				
Salaries and contingencies..... <i>b</i>	55,838 00	52,152 33	3,685 67	
To provide for abatement of superannuation of Senate officials, 1880-81.....	454 00	454 00		
<i>House of Commons.</i>				
Salaries, per Clerk's estimate..... <i>c</i>	58,400 00	58,050 00	350 00	
Expenses of Committees, extra Sessional Clerks, &c..... <i>d</i>	12,300 00	12,805 99		505 99
Contingencies, Clerk's estimate... <i>e</i> \$19,600 00				
Supplementary for postage and stationery..... <i>f</i> 2,200 00	21,800 00	16,686 82	5,113 18	
Publishing Debates..... 15,000 00				
Supplementary..... 10,000 00	25,000 00	30,735 34		5,735 34
Salaries and contingencies, per Sergeant-at-Arms estimate..... <i>f, g</i> 27,775 00	27,775 00	26,431 99	1,343 01	
<i>Miscellaneous.</i>				
Grant to Parliamentary Library..... 7,000 00				
For purchase of books, advance on account of usual grant for 1881-82 3,500 00	10,500 00	10,500 00		
Amount required for re-adjustment of salaries of five Library Clerks..... 500 00				
Salaries of officers additional and contingencies of Library..... <i>h</i> 5,000 00				
Supplementary for salaries..... 50 00	5,550 00	4,988 54	561 46	
To defray extra expenses of service in making new catalogues..... 850 00		120 00	730 00	
Printing, binding and distributing the Laws..... 12,000 00		11,625 60	374 40	
Printing, printing paper and book-binding..... 70,000 00		52,309 59	17,690 41	
Salary of the Clerk of the Crown in Chancery..... 2,000 00		2,000 00		
Contingencies of the Clerk of the Crown in Chancery..... 1,200 00		280 41	919 59	
To provide for abatement superannuation of Library officials..... 243 00		243 00		
Miscellaneous printing..... 2,000 00		1,072 93	927 07	
Carried forward.....	305,910 00	280,456 54	31,694 79	6,241 33

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*LEGISLATION—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Miscellaneous—Concluded.</i>				
Brought forward .....	305,910 00	280,456 54	31,694 79	6,211 33
To pay the families of the late Hon. James Shaw, Hon. D. Christie and J. S. Thompson, Esq., M.P., equivalent to sessional allowance in full, and of the late Joseph Keeler, Esq., M.P., and G. H. Connell, Esq., M.P., equivalent of sessional allowance and mileage from the dates of their decease to the date of prorogation.....	3,752 00	2,688 00	1,064 00	
	309,662 00	283,144 54	26,517 46	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
GEO. C. BOLTON.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

LEGISLATION—Continued.

SALARIES AND CONTINGENCIES OF THE SENATE.

SALARIES.

Name.	Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Robt. LeMoine.....	Clerk, Master in Chancery, Cashier and Accountant.....	3,400 00	3,400 00		
Fennings Taylor.....	Deputy Clerk, Clerk Assistant and Master in Chancery.....	2,800 00	2,800 00		
E. L. Montizambert..	Law Clerk, Clerk of Committees and English Translator.....	2,800 00	2,800 00		
Rev. Canon Johnson	Chaplain.....	400 00	400 00		
James Adamson.....	Second Clerk, Assistant Clerk of English Journals and First English Clerk.....	1,600 00	1,600 00		
Peter Miller.....	Second English Clerk and Clerk of Routine and Proceedings.....	1,400 00	1,400 00		
Neil W. McLean.....	Third English Clerk and Clerk of Private Bills.....	1,400 00	1,400 00		
A. A. Boucher.....	Third Clerk Assistant, Chief French Translator and Clerk.....	1,900 00	1,900 00		
Alfred Garneau.....	First French Translator and Clerk....	1,600 00	1,600 00		
J. D. St. D. LeMoine.	Clerk of French Journals, Second French Translator and Sergeant-at-Arms.....	1,200 00	1,200 00		
Ivanhoe Taché.....	Assistant Clerk of French Journals and Deputy Sergeant-at-Arms.....	900 00	900 00		
R. W. Stephen.....	Assistant Accountant and Clerk.....	1,200 00	1,200 00		
* Alexander Souter ..	Junior Clerk.....	800 00	900 00		100 00
R. E. Kimber.....	Gentleman Usher of the Black Rod ...	1,350 00	1,350 00		
J. B. Myrand.....	Postmaster.....	1,000 00	1,000 00		
Peter Dunne.....	Housekeeper.....	1,000 00	1,000 00		
Pierre Ratté.....	Doorkeeper.....	800 00	800 00		
S. J. Jones.....	News-room Keeper.....	800 00	800 00		
Charles Young.....	Speaker's Messenger.....	700 00	700 00		
James Doherty.....	Wardrobe and Assistant Doorkeeper.	600 00	600 00		
F. Gilbert.....	Bank Messenger.....	750 00	750 00		
Thos. Wheeler.....	Permanent Messenger.....	600 00	600 00		
John Dunne.....	do do.....	600 00	600 00		
André Gravelle.....	House Carpenter.....	600 00	600 00		
	Amount Voted.....	30,200 00			
	Amount Expended.....		30,300 00		
	Expenditure more than Voted.....				100 00

\* Mr. Souter's salary was increased by order of the Senate. See 4th Report of Contingent Committee, Session of 1880, May 4th and 5th.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
Auditor-General.

Examined,  
GEO. C. BOLTON.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*LEGISLATION--*Continued.*

## SALARIES AND CONTINGENCIES OF THE SENATE.

## CONTINGENCIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
5 Pages, at \$1.50 per diem..... 1	750 00	612 00	138 00	
7 Sessional Messengers, at \$2.50..... 2	1,750 00	1,750 00		
Charwomen and Servants..... 3	1,568 00	1,580 00		12 00
Stationery..... 4	5,570 00	5,824 16		254 16
Newspapers and advertising..... 5	2,090 00	1,709 63	290 37	
Postage and carriage of mails..... 6	700 00	729 03		29 03
Sundry tradesmen's accounts..... 7	3,500 00	2,801 90	698 10	
Senate Debates and Shorthand Writers..... 8	5,000 00	5,280 00		280 00
Unforeseen accounts.....	4,800 00	1,565 61	3,234 39	
Superannuation of Officers.....	454 00	454 00		
Total Grant.....	26,092 00		4,360 86	575 19
Total Expenditure.....		22,306 33		
Expenditure less than granted.....			3,785 67	

REVENUE—Private Bills Fees.....	\$1,106 04
Certified Copies of Acts.....	167 61
Total.....	1,273 65

I certify that this account has been examined under my directions and is correct.

Examined,  
GEO. C. BOLTON.

J. L. McDOUGALL,  
Auditor-General.

THE SENATE,  
OTTAWA, 3rd November, 1881.

*Statement showing Reasons for Differences between Appropriations and Expenditures.*

1. Only 4 Pages employed.
2. Over-expenditure caused by lengthened Session.
3. Under-estimated.
4. Over-estimated, caused by reduction in number of newspapers, amount of advertising and telegraphing.
5. Over-expenditure caused by lengthened Session.
6. Over-estimated.
7. Under-estimated.
8. Over-estimated.

J. L. McDOUGALL, Esq.,  
Auditor-General.

ROBT. LEMOINE,  
Clerk of the Senate.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

LEGISLATION—Continued.

(c) SALARIES of the House of Commons.

Name.	Service.	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated	More than Estimated
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	
A. Patrick.....	Clerk of the House (5 months)	1,416 66				
J. G. Bourinot.....	do 7 do	1,983 34				
*Henry Hartney....	Accountant.....		3,400 00	3,400 00		
J. G. Bourinot.....	Clerk Assistant (5 months)....	833 32	2,600 00	2,800 00		200 00
*J. P. Leprohon.....	do 7 do	1,166 68				
do	2nd Clerk Assistant (5 months).....		2,000 00	2,000 00		
*D. W. Macdonell.	Sergeant-at-Arms .....		1,800 00	750 00	1,050 00	
H. R. Smith.....	Deputy do .....		2,000 00	2,400 00		400 00
G. W. Wicksteed..	Law Clerk .....		1,200 00	1,200 00		
W. Wilson.....	Assistant Law Clerk, &c. ....		3,400 00	3,400 00		
T. G. Coursolles ..	do do .....		2,000 00	2,000 00		
J. R. E. Chapleau.	Translator of Votes, &c.....		2,000 00	2,000 00		
F. B. Hayes.....	Assistant English Translator.....		1,800 00	1,800 00		
A. F. Gingras.....	do French do .....		1,600 00	1,600 00		
A. Frechette.....	do do do .....		1,700 00	1,700 00		
R. J. Wicksteed....	do English do .....		1,200 00	1,200 00		
J. A. Genand.....	do French do .....		1,200 00	1,200 00		
A. Gelinas.....	do do do .....		1,400 00	1,400 00		
*L. Laframboise....	do do do .....		1,200 00	1,200 00		
E. Query.....	do do do and Proof		1,000 00	1,100 00		100 00
R. Brewer.....	Reader .....		800 00	800 00		
F. McGillvary.....	Book-keeper, &c.....		1,200 00	1,200 00		
H. B. Stuart.....	Clerk of Routine, &c.....		1,400 00	1,400 00		
R. Romaine.....	English Engrossing Clerk.....		1,200 00	1,200 00		
I. B. Taylor.....	Proof Reader, &c.....		1,000 00	1,000 00		
C. Panet.....	Indexing Clerk.....		1,000 00	1,000 00		
Walter Todd.....	Clerk of Private Bills, &c. ....		1,200 00	1,200 00		
E. McG. Moffatt ..	Assistant do .....		800 00	800 00		
E. P. Hartney.....	Clerk of Railway Committee.....		1,200 00	1,200 00		
Elie Tassé.....	Clerk of Public Accounts Committee..		1,200 00	1,200 00		
F. X. Blanchet.....	Principal Clerk of Committees .....		1,450 00	1,450 00		
H. Poetter.....	Assistant do .....		1,200 00	1,200 00		
W. C. Bowles.....	Clerk of Votes and Proceedings .....		1,700 00	1,700 00		
W. B. Ross.....	Assistant do .....		1,450 00	1,450 00		
A. D. G. Taylor....	English Journal Clerk .....		1,800 00	1,800 00		
W. F. Costigan....	Assistant do &c.....		1,300 00	1,300 00		
Pierré Rivet.....	Clerk of Sessional Papers.....		1,000 00	1,000 00		
J. H. Blais.....	French Journal Clerk.....		1,500 00	1,500 00		
P. Poirier.....	Assistant do .....		1,000 00	1,000 00		
F. Falardeau.....	Postmaster .....		1,000 00	1,200 00		
E. Pelletier.....	Assistant Postmaster.....		800 00	800 00		
J. Dalton.....	do do .....		900 00	900 00		
	Junior Clerk.....		600 00	600 00		
	Total Grant.....		58,400 00			
	Total Expenditure.....			58,050 00	1,050 00	700 00

\* Mr. Hartney received \$390.00 as Clerk of Printing Committee, besides his salary as Accountant. Mr. Leprohon received \$300.00 as Secretary to Mr. Speaker, with his salary as Clerk Assistant. Mr. Hartney received more than voted, \$200.00; D. W. Macdonell, \$400.00; and L. Laframboise, \$100.00. The increases were authorized by a resolution of the Internal Economy Commission: see letter of Mr. Hartney annexed.

I certify that this account has been examined under my directions and is correct.

Examined, GEO. C. BOLTON.

J. L. McDOUGALL, Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**LEGISLATION—Continued.**

*(d) EXPENSES of Committees, Extra Sessional Clerks, &c.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Speaker's Secretary.....	300 00	300 00		
5 Permanent Sessional Clerks.....	2,000 00	1,600 00	400 00	
25 Sessional Clerks at \$3.00 per diem, Witnesses and Shorthand Writers.....	8,000 00	8,285 99		285 99
5 Sessional French Translators at \$4.00 per diem..	2,000 00	2,920 00		920 00
Total Grant.....	12,300 00		400 00	1,205 99
Total Expenditure.....		13,105 99		400 00
Expenditure more than Grant.....				805 99

*(e) CONTINGENCIES.*

Superannuation Officers.....	1,100 00	946 32	153 68	
Stationery.....	\$7,000 00			
Supplementary.....	1,500 00			
	8,500 00	8,633 09		133 09
Postage.....	500 00			
Supplementary.....	700 00			
	1,200 00	1,469 49		269 49
Newspapers and advertising.....	3,000 00	1,539 15	1,460 85	
Miscellaneous.....	4,000 00	2,743 67	1,256 33	
Unforeseen expenditure, by special order of the Board of Commissioners.....	4,000 00	758 34	3,241 66	
Total Grant.....	21,800 00		6,112 52	402 58
Total Expenditure.....		16,090 06	462 58	
Expenditure less than Grant.....			5,709 94	

REVENUE—Printing and binding.....	\$695 88
do do the Laws.....	163 44
Private bills fees.....	5,551 00
Total.....	6,410 32

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
GEO. C. BOLTON.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## LEGISLATION—Continued.

## (f) SALARIES—Sergeant-at-Arms.

Name.	Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated	More than Estimated
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
L. Dubé.....	Chief Messenger.....	1,200 00	1,200 00		
	Assistant do .....	900 00		900 00	
R. Harris .....	Door-keeper.....	300 00	300 00		
J. Lemonde.....	Permanent Messenger.....	800 00	800 00		
N. Turgeon.....	do .....	750 00	750 00		
E. Storr.....	do .....	700 00	700 00		
James Browne...	do .....	700 00	700 00		
O. Roberge.....	do .....	650 00	650 00		
M. Laffamme.....	do .....	650 00	650 00		
J. E. Asselin.....	do .....	600 00	600 00		
G. Lizotte.....	do .....	400 00	400 00		
T. Towers.....	do .....	325 00	270 83	54 17	
J. Boudreault....	do .....		50 00		50 00
J. Fitzsimmons .	Night Watchman .....	600 00	600 00		
G. Smith.....	do .....	600 00	600 00		
J. Sinclair.....	House Carpenter.....	700 00	700 00		
(g) Contingencies—Sergeant-at-Arms—Estimate—					
	35 Sessional Messengers at \$2.00 per diem.....	7,000 00	7,000 00		
	12 Pages at \$1.50.....	1,800 00	1,849 50		49 50
	4 Servants for wash-room and bath-rooms .....	600 00	609 00		9 00
	10 Permanent Charwomen.....	1,825 00	1,825 00		
	10 Sessional do .....	500 00	500 00		
	Contingencies Housekeeper's Department.....	750 00	689 12	60 88	
	Gasman, during Session.....	125 00	125 00		
	Tradesmen and others.....	5,000 00	4,988 54	11 46	
	Superannuation (Messengers).....	300 00	171 76	128 24	
	Total Grant.....	27,775 00		1,154 75	108 50
	Total Expenditure.....		26,728 75	108 50	
	Unexpended Balance.....			1,046 25	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined

GEO. C. BOLTON.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

LEGISLATION—*Continued.*

SALARIES — Library.

Name.	Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated	More than Estimated
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Alpheus Todd ...	Principal Librarian.....		3,200 00		
A. D. DeCelles..	Assistant do .....		2,400 00		
Aug. Leperrière.	Senior Clerk, French Division.....		1,700 00		
A. Hamlyn Todd	do English do .....		1,250 00		
James Fletcher..	Registry Clerk.....		950 00		
James Campbell	Junior Clerk, English Division.....		950 00		
L. P. Sylvain....	do French do .....		850 00		
E. S. Thayne ....	Extra Clerk .....		800 00		
L. J. Casault....	Senior Messenger.....		850 00		
J. H. Dunlop....	Messenger.....		700 00		
J. W. Ryan.....	do .....		700 00		
J. N. Ratté.....	do .....		700 00		
			15,050 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
GEO. C. BOLTON.



## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## LEGISLATION—Continued.

## MISCELLANEOUS—House of Commons.

	Grant.	Expenditure.	Expenditure compared with Grant.	
			More than Granted.	Less than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1 Salaries, Clerks' Estimates .....	58,400 00	58,050 00		350 00
2 Speaker's Secretary .....	300 00	300 00		
3 5 Permanent Sessional Clerks .....	2,000 00	1,600 00		400 00
4 25 Sessional Clerks, at \$3 per diem, Witnesses and Shorthand Writers .....	8,000 00	8,285 99	285 99	
5 5 Sessional French Translators .....	2,000 00	2,920 00	920 00	
6 Superannuation of Officers .....	1,100 00	946 32		153 68
7 Stationery .....	8,500 00	8,633 09	133 09	
8 Postage .....	1,200 00	1,469 49	269 49	
9 Newspapers and advertising .....	3,000 00	1,539 15		1,460 85
10 Miscellaneous .....	4,000 00	2,743 67		1,256 33
11 Unforeseen expenses, by Order of the Board of Commissioners .....	4,000 00	758 34		3,241 66
12 Publishing Debates .....	25,000 00	30,735 34	5,735 34	
13 Salaries, Sergeants-at-Arms' Estimates .....	9,875 00	8,970 83		904 17
14 35 Sessional Messengers, at \$2 .....	7,000 00	7,000 00		
15 12 Pages, at \$1.50 .....	1,800 00	1,849 50	49 50	
16 4 Servants for wash and bath rooms .....	600 00	609 00	9 00	
17 10 Permanent Charwomen .....	1,825 00	1,825 00		
18 10 Sessional do .....	500 00	500 00		
19 Contingencies, Housekeeper's Department .....	750 00	689 12		60 88
20 Gasman during Session .....	125 00	125 00		
21 Tradesmen and others .....	5,000 00	4,988 54		11 46
22 Superannuation, Messengers' .....	300 00	171 76		128 24
23 Printing, binding and distributing the Laws .....	12,000 00	11,625 60		374 40
24 do Printing paper and bookbinding .....	70,000 00	52,309 59		17,690 41
25 Clerk of the Crown in Chancery .....	2,000 00	2,000 00		
26 Contingencies Clerk of Crown in Chancery .....	1,200 00	280 41		919 57
27 Miscellaneous printing .....	2,000 00	1,072 93		927 07
28 Special Vote to pay Indemnity and Mileage to Families of Senators Shaw and Christie, and Joseph Keeler, Esq., M.P., J. S. Thompson, Esq., M.P., and G. H. Connell, Esq., M.P. ...	3,752 00	2,688 00		1,064 00
	236,227 00	214,686 67	7,402 41	28,942 72

OTTAWA, 28th December, 1880.

SIR,—I should be obliged by your referring to my report on the accounts of the last fiscal year, page 92.

If you agree with me, perhaps you will instruct the Clerk of the Senate to pay by one cheque the salary of each employee.

If the carrying out of the suggestion that the salary should be paid on the 27th of the month, would be found to work hardly, the course taken with the employés in the various Departments might be adopted, by the postponing the payment for three days in each successive month until the 27th would be reached.

You will observe that the resolution of the Senate under which the superannuation deductions of the employés of the Senate are paid from the contingencies of the Senate, is opposed to 33 Vic., cap. 4, sec. 9, and that it will be necessary either to amend the Act or discontinue the practice of paying the superannuation from the appropriation now made available for the purpose.

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

Hon. D. L. McPHERSON,  
Speaker of the Senate.

SENATE COMMITTEE ROOM,  
1st February, 1881.

The Select Committee appointed to examine and report upon the contingent accounts of the Senate for the present Session beg, leave to make their Second Report as follows:—

Your Committee have taken into consideration the subjects touched upon in the correspondence between the Auditor-General and the Clerk of the Senate, inserted in the Auditor-General's report on appropriation accounts of the year ended 30th June, 1880, printed for the information of Parliament.

And, in relation thereto, your Committee recommend that the Clerk of the Senate be instructed:—

1. To pay the salary or wages of each permanent officer, clerk or servant of the Senate who is paid monthly, by one cheque only and for each month.

2. To date and issue such cheques for the month of July next on Monday the 4th of that month, and those for the seven succeeding months three days later each, as nearly as Sundays and holidays may permit, so that the salaries and wages for the month of February, 1882, may be paid on the 27th of that month, and thereafter to pay the same on the 27th of each month, or, if that day be a Sunday or holiday, on the next day thereafter not being a Sunday or holiday.

3. To place in the estimates for each year, as a separate item of contingencies, the amount payable by him in such year to the superannuation fund, out of the contingencies of the Senate, under the Order of the 15th of May, 1873.

All which is respectfully submitted.

WM. MILLER,  
*Chairman.*

OTTAWA, 10th November, 1881.

SIR,—The parliamentary authority for the payment of the salaries of the Library staff has been supposed to be partly under Statute, and the remainder under appropriation. The appropriation is quite clear, but I have some doubt whether the provision under Statute, resting as it appears to do on 34 Vic., Cap. 21, has equal authority.

My reading of that Statute is that the salaries of the time and the placing of the future direction and control of everything connected with the Library under the Speakers of both Houses, &c., were determined by it. The 6th section "the salaries of the officers and servants of the Library of Parliament, and any casual expenses connected therewith, shall be paid out of funds to be provided by Parliament for that purpose," is, I think, intended to convey that there must be each year an appropriation for the expenses of the Library, including salaries.

I trust, therefore, that you will see your way to sending to the Deputy Minister of Finance, when the estimates are being prepared, a supplementary estimate for this year, to cover all your expected expenditure of this year which has not been voted, and for next year an estimate of the whole contemplated outlay in that year.

I shall be glad to know at your earliest convenience whether your views agree with mine.

I have the honor to be,

Your obedient servant,

ALPHEUS TODD, Esq.,  
Librarian of Parliament.

J. L. McDOUGALL,  
Auditor-General.

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REMARKS.

LEVIS, 26th November, 1881.

SIR,—In answer to your letter of the 25th October, and the accompanying statement of the expenditure of the House of Commons, for your information I beg to submit as follows:—

The Estimates are prepared in two parts: the *first*, by the Clerk of the House, covering certain services; and the *second*, by the Sergeant at Arms, also covering certain other services; and as both those estimates are prepared some months before the services are to be performed, there is nothing to guide in their preparation except those of preceding years. Circumstances, therefore, may in any Session, cause the items voted to be either too large or too small. In the table of expenditure submitted you, I have numbered the items for the sake of reference.

1. The decrease is caused by the office of Second Assistant Clerk not having been filled up. The salaries of two officers were increased, thus reducing the decrease to \$350.

3. Decrease caused by a vacancy.

4, 5, 7, 8, 15, 16. Increase caused by the length of the Session being greater than had been estimated for.

6, 22. *Superannuation Premium*.—I cannot say why the estimation was larger than the expenditure, being the usual vote.

9. Formerly newspapers sent in their accounts very irregularly, some only once in several years, involving a large expenditure in that year; hence, doubtless, the necessity for a larger grant. This is now obviated by all subscriptions being in advance, early in the year, and the circulation of advertising being curtailed; consequently this grant may in future be decreased safely by \$1,000.

10. *Miscellaneous*.—The expenditure under this vote must of necessity vary very much. It would not be wise to reduce the grant.

11. *Special Vote*.—Subject to the order of the Commissioners.

12. *Debates*.—An exceptional Session, one volume being estimated for and two being required, owing to the length of the debate on the Canadian Pacific Railway. A further sum of \$5,000 was asked for by the Committee on the Debates, and their report concurred in, but the sum mentioned was not placed in the Supplementary Estimates.

13. The decrease caused by the office of Assistant Chief Messenger being vacant, since filléd.

19, 20. Both decreases, but an estimate cannot always be exact, particularly in contingencies account and that of trades-men.

23, 24, 25, 26, 27. Are not under my control or the control of the Commissioners.

28. A portion of this vote applies to the House of Commons, viz.: to the families of Messrs. Keeler, Thompson and Connell. Those of Keeler and Connell were paid, but that of Thompson was not, there being apparently a dispute in the family. Thus the vote, \$1,000, for this purpose has lapsed.

I have the honor to be, Sir,

Your most obedient servant,

J. G. BLANCHET,

*Speaker, House of Commons.*

JOHN L. McDOUGALL, Esq.,

Auditor-General,

Ottawa.

OTTAWA, 13th November, 1880.

SIR,—With reference to the accounts of last year, I would request your consideration of the following observations, which the examination of those accounts appear to me to warrant.

*Indemnity and Mileage to Members.*

I observe the full indemnity is paid when Members do not remain in attendance on the last day of the Session, though the words of 31 Vic., Cap. 3, and 36 Vic., Cap. 31, seem to forbid this mode of payment. The Accountant does not follow the usual practice of giving a cheque to each person and payable to his order, but draws large sums and pays in bank bills. I learn from the Accountant that the chief objection to adopting a system which elsewhere prevails, and is admitted to be generally preferable to that now practiced, is, that members find it inconvenient. There does not appear to be any inconvenience which could arise to Members of the Commons, and which would not be of equal effect with Senators, and yet the Clerk of the Senate pays nothing except by cheque, and reports that no objection is raised to this mode of payment.

*Employés of the House.*

I should like to have a statement of the authority on which each person receives the salary which is paid to him. The monthly salary is sometimes paid by several cheques, and the cheques are generally dated on the first day of each month. In the absence of any authoritative regulation to the contrary, I should like the salary to be paid to the order of the employé by one cheque, and dated not earlier than the 27th of the month for which it is given.

*Superannuation.*

I also remark that there is no superannuation deduction made from the salary of any of the employés. Please state the reason for the difference in this respect from the mode of dealing with the salaries of the staff of a Department.

*Contingencies.*

The Chief Messenger, who received \$3,074.11 during the year for disbursements, does not seem to have given details of his expenditure. Mr. A. Audet, Translator,

was paid, in addition to his salary, \$328 for extra services. Please explain the reason for the unusual payment.

Mr. H. J. Morgan, of the Secretary of State's Department, received as an advance on account of advertising, \$110. It not being customary to make advances, I would suggest that the practice be discontinued.

It may be that some of the above matters are governed by regulations made by the Commissioners for the management of the Internal Economy of the House of Commons, and, of course, if such is the case, I shall be perfectly satisfied by receiving a copy of the Minute of such action.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

Hon. J. G. BLANCHET,  
Speaker of the House of Commons.

The foregoing letter was inserted in last year's Report, but the reply not being received until after it was issued, it is repeated in this, in order that the reply may be better understood.

SPEAKER'S CHAMBERS,  
OTTAWA, 22nd January, 1881.

DEAR SIR,—I have taken into consideration the several matters mentioned in your letter of the 13th November last, and I have the honor to offer the following remarks:—

*Indemnity and Mileage to Members.*

The full indemnity is paid one or two days before the last day of the Session when the work of the Session is virtually done in the House of Commons, which is only waiting for the action of the Senate. That practice has prevailed every Session.

It will be my duty to see that the provisions of the Statutes 31st and 36th Vic. are carried out.

The system of paying Members by cheques has been tried, but has been found very inconvenient. After consideration the Board of the Internal Economy of the House have decided to follow the former practice of paying by cheques or by cash as the Members may desire.

I hereby enclose a copy of the resolution to that effect.

*Resolved*,—That the system of paying the Members of this House by cash or by cheques, as they desire, heretofore followed in previous sessions, be continued hereafter.

*Employés of the House.*

I have given instructions to the Accountant to bring the payment of the salaries of the employés of the House to its normal condition—that is, do away with the system of paying salaries in advance.

*Superannuation.*

As the officers and servants of the House do not fall under the provisions of the Civil Service Act the Commissioners of the Internal Economy adopted the following resolution, the 18th of June, 1872:—

*Resolved*,—That all the salaries shall be paid to the officers and servants respectively, without any reduction for the superannuation fund, and that the charge of

4 per cent. per annum required for that fund shall be paid by the Accountant, extra the pay.

Since that time the superannuation has been paid by the House, and a vote put in the Appropriation Act every year to that effect.

*Contingencies.*

Instructions have been given to the Chief Messenger to keep a detailed account of his disbursements. He has commenced doing so on the 1st day of January, inst.

Mr. A. Audet was employed during the recess doing some work of translation. His services were necessary, and the practice of giving temporary assistance during recess to the permanent staff of translators has prevailed for many years.

In conclusion, let me assure you that it is my desire to put the accounts on a proper and efficient system, and to carry out the instructions of the House.

I have the honor to be, Sir,  
Your most obedient servant,

J. G. BLANCHET,  
*Speaker, House of Commons.*

JOHN L. McDOUGALL, Esq.,  
Auditor-General, Ottawa.

OTTAWA, 31st December, 1880.

SIR,—I have to suggest to you the necessity of taking all your receipts in duplicate, as the vouchers forwarded to me by which we are enabled to check your statements, will require to remain deposited in this office in the same manner as those sent me from the various Departments.

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

HENRY HARTNEY, Esq.,  
Accountant, House of Commons.

HOUSE OF COMMONS,  
OTTAWA, 5th January, 1881.

SIR,—In answer to your communication of the 31st ult., I am directed to state that the system of taking receipts in duplicate will be looked into, and as soon as practicable. I am further directed to state that the question of the final disposition of the vouchers will be taken into consideration at a future time.

Your obedient servant,

HENRY HARTNEY,  
*Accountant, House of Commons.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

OTTAWA, 24th February, 1881.

DEAR SIR,—Will you kindly furnish, for the information of the Committee on Public Accounts, so far as the officials in your House are concerned,—

A statement in detail showing the names of the officers appearing in the Public Accounts, now before the Committee, who have received more than one salary or any

sum in addition to their salaries for any service during the fiscal year, with the sums received by such officers, and the vouchers and authority therefor.

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

HENRY HARTNEY, Esq.,  
Accountant, House of Commons.

OTTAWA, 25th February, 1881.

DEAR SIR,—I submitted your letter of yesterday's date, asking for information for the Public Accounts Committee "A statement shewing the names of the officers appearing in the Public Accounts now before Committee, &c. to His Honor the Speaker (as well as a copy of the Resolution of the Committee)" and, in reply, I am directed to state that, as the names of the officials of the House do not appear in the Public Accounts the Resolution of the Committee does not apply to this Department.

Your obedient servant,

HENRY HARTNEY,  
*Accountant, House of Commons.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

OTTAWA, 19th February, 1881.

SIR,—Having submitted your letter of this morning to His Honor the Speaker, I am directed in reply to state that the Order of the Public Accounts Committee being: "That the officers having custody of the vouchers, and other papers connected with the following items appearing in the appropriation accounts, do produce them at the next meeting of the Committee," he has given directions to me as Accountant of the House and custodian of those documents, to lay the same before the Public Accounts Committee.

You had the whole of the vouchers for last year, and returned them to this office in accordance with the order of the Commissioners; we have no balance to send.

Your obedient servant,

HENRY HARTNEY,  
*Accountant, House of Commons.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

OTTAWA, 11th May, 1881.

SIR,—With reference to the case of overpayment made to Members, on account of mileage, I beg to call your attention to the fact that the mode of ascertaining the number of miles on which the calculation is based must be defective, and to request that you will be good enough to call attention to the matter at the proper place for the purpose of having a correct method substituted.

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

HENRY HARTNEY, Esq.,  
Accountant, House of Commons.

OTTAWA, 28th February, 1881.

SIR,—Will you be good enough to make such provision as will permit my being allowed to retain all statements, bank cheques and vouchers connected with your expenditure, and which are sent to me for audit.

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

HENRY HARTNEY, Esq.,  
Accountant, House of Commons.

OTTAWA, 17th May, 1881.

SIR,—I have, for the reasons given in Mr. Hartney's letter, sent you a copy of correspondence between him and me.

I shall be obliged by your defining the kind of communication which may be sent to the Accountant, and that which you wish to have addressed to yourself.

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

Hon. Dr. BLANCHET,  
Speaker, House of Commons.

LÉVIS, 6th June, 1881.

DEAR SIR,—I am not aware of any over-payment made to Members on account of mileage; would you kindly specify those cases which, in your opinion, require explanation.

All communications relating to the audit of the accounts of the House must be addressed to me, except small matters of detail, which come under the direct control of the Accountant.

Yours, very truly,

J. G. BLANCHET.  
*Speaker, House of Commons.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

OTTAWA, 20th June, 1881.

SIR,—Mr. Hartney, the Accountant of the House of Commons, has applied for power to withdraw from the bank \$5,551, amount of private bills fees deposited by him. I have given him the credit, and hope that you will procure the authority of Parliament for the disposal of these fees in future.

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

Hon. Dr. BLANCHET,  
Speaker, House of Commons.



LÉVIS, 27th June, 1881.

DEAR SIR,—We will try to regulate the disposal of the private bills fees during next Session of Parliament.

Yours respectfully,

J. G. BLANCHET.

*Speaker, House of Commons.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

OTTAWA, 21st June, 1881.

DEAR SIR,—The Bank is being advised to cancel your credit to the extent of \$8,245.74. The cancellation will have the effect you desire, as you asked, except so far as the credit for the private bills fees is concerned. I shall not issue that credit until you find that you require it, as you will observe the \$100 error has been corrected.

Yours truly,

J. L. McDOUGALL.

*Auditor-General.*

H. HARTNEY, Esq.,  
Accountant, House of Commons.

OTTAWA, 13th September, 1881.

DEAR SIR,—When examining your pay sheets for salaries of officers of the House of Commons, I found that some of the officers had received more than was estimated or voted for them, the following being the cases of overpayment:—

Henry Hartney.....	\$200 00
D. W. McDonnell.....	400 00
J. P. Leprohon.....	416 68
L. Laframboise.....	100 00

If you will kindly explain how the differences arose I will feel much obliged.

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

HENRY HARTNEY, Esq.,  
Accountant, House of Commons.

OTTAWA, 14th September, 1881.

DEAR SIR,—In answer to your letter of the 13th instant, I beg to say that the sums therein mentioned as having been paid to Henry Hartney, D. W. McDonnell, over and above what was estimated and voted, viz., \$200 to the former and \$400 to the latter, were paid by the order of the Honorable the Commissioners of Internal Economy of the House, as those sums were formerly included in the salaries of those gentlemen, but withheld for a time and now restored. You will perceive they are estimated for and voted in the service of 1881-82.

*Mr. Leprohon's Case.*

This is an exactly similar case to that of Mr. Bourinot—but to which you have not drawn attention. In neither case was any sum voted for the individual, but for the offices they respectively held up to December last. Mr. Bourinot received a salary

of \$2,000 as First Assistant Clerk, but being then appointed the "Clerk of the House," he received by order the salary voted for the clerk, viz., \$3,400; up to December last, Mr. Leprohon received a salary of \$1,800 as Second Assistant Clerk, being the sum estimated and voted for that office, but at that time the office of First Assistant Clerk having become vacant, by the appointment of Mr. Bourinot to the clerkship, he was promoted to be the First Assistant Clerk, and by order received the salary voted for that office, viz., \$2,000.

There was also an estimate and vote for \$300 for a Secretary for the Honorable the Speaker, and Mr. Leprohon having been appointed to perform the duty, that sum was included in his salary, and so paid him.

Mr. Laframboise received an increase of salary at the rate of \$200 per annum to date, from the 1st of January last, by order of the Honorable the Speaker of the House.

Your obedient servant,

HENRY HARTNEY,

*Accountant, House of Commons.*

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 14th September, 1881.

SIR,—In your letter of yesterday you mention the sum of \$416.68 was paid Mr. Leprohon more than was estimated or voted for him—is that sum correct? Please answer.

Yours, &c.,

H. HARTNEY.

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 14th September, 1881.

SIR,—The amount \$416.68, stated in my letter of yesterday as having been overpaid to Mr. Leprohon as Second Clerk Assistant of the House of Commons is correct.

There is a sum of \$300 voted for the Speaker's Secretary; if Mr. Leprohon acted as such you may have included that amount in your pay list receipts, which would reduce the overpayment to \$116.68 or an increase of \$200 per annum since the 1st of December. Please explain why you have done so.

Your obedient servant,

J. L. McDougall,

*Auditor-General.*

HENRY HARTNEY, Esq.  
Accountant, House of Commons.

OTTAWA, 25th October, 1881.

SIR,—I have the honor to enclose herewith a statement of your Parliamentary grants and the expenditures under them for the last fiscal year.

Be good enough to send me at your earliest convenience your explanations for the differences between the several appropriations and the disbursements under them as well when the outlay is greater as when it is less.

I wish to have your explanatory statement for the purpose of submitting it with my report.

Your obedient servant,

J. L. McDougall,

*Auditor-General.*

Hon. J. G. Blanchet,  
Speaker, House of Commons.

OTTAWA, 1st December, 1881.

SIR,—I have the honor to return herewith the statement of your expenditure during the fiscal year ended 30th June, 1881, on account of indemnity and contingencies of the House of Commons.

Your statement is correct in so far as the amount of your expenditure goes, and will differ from my report only in the classifications.

Yours respectfully,

J. L. McDOUGALL,  
*Auditor-General.*

HENRY HARTNEY, Esq.,  
Accountant, House of Commons.

OTTAWA, 1st December, 1881.

SIR,—I have the honor to send herewith the statement of your expenditure during the fiscal year ended 30th June, 1881, on account of Parliamentary printing, and beg to offer the following observations :

The expenditure shown by your statement is \$50,155.63, and the actual disbursements of cash during the year as shown by my report, is \$52,309.59. The difference is explained by the following statement :

Total cost of Parliamentary printing, as per Auditor's Report.....	\$52,309 59
Paper in stock beginning of year.....	\$2,158 37
"    "    close of year.....	3,616 45
	1,458 08
	\$50,851 51
Amount treated as casual revenue in Receiver-General's account but as refund in your statement.....	695 88
	\$50,155 63

Yours respectfully,

J. L. McDOUGALL,  
*Auditor-General.*

HENRY HARTNEY, Esq.,  
Accountant, House of Commons.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**ARTS, AGRICULTURE AND STATISTICS.**

**ACCOUNT** of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each Vote.

Vote.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To meet expenses in connection with the care of Public Archives.. a	.....	5,000 00	4,248 25	751 75	
To meet expenses in connection with Patent Record— Supply Act, 1880-81..... b	7,200 00				
Unexpended Balance of Appropriation of 1879-80, carried forward by O.C., 16th June, 1880.....	\$3,621 61				
Less—Lapsed 30th September, 1880, not having been then expended.....	2,481 95				
	1,139 66	8,339 66	8,244 95	94 71	
To meet expenses in connection with preparation of Criminal Statistics— Supply Act, 1880-81..... c	5,000 00				
Unexpended Balance of Appropriation of 1879-80, carried forward by O.C., 16th June, 1880.....	\$771 65				
Less—Lapsed 30th September, 1880, not having been then expended.....	670 80				
	100 85	5,100 85	2,960 54	2,140 31	

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

H. G. DUNIEVIE.

## REMARKS.

OTTAWA, 30th November, 1881.

a. SIR,—In answer to your letter of the 21st instant, respecting the balances remaining unexpended at the close of the last fiscal year on which you ask information, I have to state that the amount, \$751.75, on Public Archives account, was unexpended owing to the fact that the copying of historical documents, for which the grant was principally voted, has not proceeded as rapidly as expected, and, therefore, the expenditure was smaller than estimated.

b. The balance of \$94.71 unexpended on Patent Record account is owing to the fact, that to avoid over-expenditure, the estimates were made for a certain number of patents over the actually expected number.

c. As regards Criminal Statistics the unexpended balance is due to the printed forms of the previous year being almost sufficient to carry on the operations of the past year

\* \* \* \* \*

I have the honor to be, Sir,

Your obedient servant,

J. C. TACHÉ,

*Deputy Minister of Agriculture.*

J. L. McDougall, Esq.,  
Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**ARTS, AGRICULTURE AND STATISTICS—Continued.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each Vote.

Vote.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To meet expenses in connection with the Census— Supply Act of 1880-81 .....	200,000 00				
Unexpended balance of Appropriation of 1879-80, carried forward by Order in Council, 16th June, 1880 .....	1,126 85				
		201,126 85	127,033 56	74,093 29	
To provide grant to assist in giving to the forthcoming Quebec Exhibition (to be held at Montreal), a Dominion character; the distribution of the grant, or any part thereof, to be applied and apportioned in such way as to satisfy the Minister of Agriculture.....		5,000 00	5,000 00		
To meet expenses in connection with the Paris Exhibition— * Unexpended balance of Supplementary Vote of 1879-80, carried forward by Order in Council, 16th June, 1880.....	23,377 49				
Less lapsed, 30th September, 1880, not having been then expended....	23,157 10				
		220 39	220 39		

\* NOTE.—After the balance available on this appropriation had lapsed, the sum of \$1,762.60 was paid Mr. Keefer for balance of his expenditure, and charged to Unforeseen Expenses, by Order in Council, 17th June, 1881.

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

H. G. DUNLEVIE.

## REMARKS.

OTTAWA, 5th December, 1881.

SIR,—In relation to the productions of the Census accounts, and the auditing thereof, I think it would be almost impossible to effect it for the year 1880-81, for the simple reason that, apart from the pay-list of persons employed on Census work in the Department, the rest of the accounts were not settled on the 30th June last. Some accounts had been rendered, others had not been yet presented, others are for works not then furnished, and others were a subject of correspondence.

The reason of the old grant of the Census not being expended, arises from the fact that considerable savings were made on various heads of expenditure, as compared with the Estimates based on the expenses of the last Census.

I have the honor to be, Sir,

Your obedient servant,

J. C. TACHÉ,

*Deputy Minister of Agriculture.*

J. L. McDougall, Esq.,

Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.***ARTS, AGRICULTURE AND STATISTICS—Concluded.**

ACCOUNT of sums expended, compared with the sums estimated under Statute, for the Fiscal Year ended 30th June, 1881.

Service.	—	Expenditure.	Expenditure compared with Grant.	
			Less than Grant.	More than Grant.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Registration of Marriages, Baptisms and Burials, Province of Quebec.....	.....	1,734 00	.....	1,734 00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
H. G. DUNLEVIE.

OTTAWA, 18th November, 1881.

SIR,—I am directed by the Minister of Agriculture to return to you herewith the Appropriation Accounts transmitted to this Department in your letters of 31st October last and of the 3rd instant, with the following remarks thereon.

2.—*Registration, Quebec.*

The expenditure under this heading is not paid by this Department, but by the Finance Department, in accordance with the Statute authorizing it. This Department only certifies to the receipt of one copy of the Returns.

\* \* \* \* \*

I have the honor to be, Sir,  
Your obedient servant,

H. B. SMALL,  
*Acting Secretary, Department of Agriculture.*

J. L. McDOUGALL, Esq.,  
Auditor-General.



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**IMMIGRATION AND QUARANTINE.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries of Immigration Agents and employés. <i>a</i>	16,550 00	19,471 46	.....	2,921 46
Clerks and Messengers in London, Eng., Office <i>b</i>	7,000 00	8,339 17	.....	1,339 17
Salaries of Special Agents in Europe..... <i>c</i>	5,200 00	5,778 43	.....	578 43
Contingencies of Canadian and other agencies <i>d</i>	24,000 00	11,828 76	12,171 24	
Travelling expenses of Travelling Agents in Europe..... <i>e</i>	7,000 00	13,590 61	.....	6,590 61
Towards assisting Immigration and Immigration Expenses, Supply Act of 1880-81 <i>f</i> \$100,000 00				
Portion of unexpended balance of Appropriation of 1879-80, carried forward by O.C., 16th June, 1880..... 14,261 66	114,261 66	136,107 94	.....	21,846 28
Towards settling accounts for Immigration Commission, outstanding since 1876..... <i>g</i>	8,000 00	.....	8,000 00	
Amount required to recoup, in part, the large expenditure for Immigration in 1874-75 made by the Government of New Brunswick, carried forward from Supplementary Appropriation of 1879-80 by O.C., 5th July, 1880..... <i>h</i>	10,000 00	10,000 00		
To pay Intercolonial Railway for transport of immigrants arrived at Halifax during the winter of 1879-80, not contemplated nor provided for in the ordinary Vote for Immigration.....	9,134 68	9,134 68		
Total Grant.....	201,146 34	.....	20,171 24	33,275 95
Total Expenditure.....	.....	214,251 05	.....	20,171 24
Over-expended.....	.....	.....	.....	13,104 71

Revenue—Immigration ..... 1,500 00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

H. G. DUNLEVIE.

## REMARKS.

DEPARTMENT OF AGRICULTURE,  
OTTAWA, 15th December, 1881.

Sir,—I have an instruction from the Minister of Agriculture to inform you that the expenditure under the heading of "Immigration" has actually exceeded the grant of Parliament by \$13,104.71. But an anticipated refund of a two-thirds proportion of inland transport by the Ontario Government, which was taken into account when the estimates were made and submitted to Parliament, will, if it is paid, cover the excess.

In the event, however, of non-payment by the Ontario Government, either in whole or in part, a Governor General's warrant will be applied for to cover the deficiency.

I have the honor to be, Sir,

Your obedient servant,

JOHN LOWE,

*Secretary, Department of Agriculture.*

J. L. McDOUGALL, Esq.,

Auditor-General.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## IMMIGRATION AND QUARANTINE—Continued.

## (a) SALARIES of Immigration Agents and Employés.

Agency.	Names of Staff.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Quebec .....	L. Stafford, Agent, 12 months .....	1,500 00	1,500 00		
	P. Doyle, Assistant .....	1,000 00	1,000 00		
	L. Stein, Clerk .....	1,000 00	1,000 00		
	W. Anderson, Interpreter .....	450 00	450 00		
Montreal .....	J. Lilly, Messenger .....	200 00	200 00		
	J. J. Daley, Agent .....	1,200 00	1,200 00		
Ottawa .....	Wm. McNichols, Assistant .....		912 50		912 50
	J. Quinn, Messenger .....		365 00		365 00
Kingston .....	W. J. Wills, Agent .....	1,200 00	1,200 00		
	H. Maas, Interpreter .....		365 00		365 00
Toronto .....	R. Macpherson, Agent .....	1,100 00	1,100 00		
	H. Hitchin, Messenger .....		365 00		365 00
Hamilton .....	J. A. Donaldson, Agent .....	1,400 00	1,400 00		
	A. Gaunt, Messenger .....		365 00		365 00
London, Ont. ....	J. Smith, Agent .....	1,100 00	1,100 00		
	R. Russman, Interpreter .....		365 00		365 00
Halifax .....	Andrew Ross .....		49 00		49 00
	A. G. Smyth, Agent .....	800 00	799 96	0 04	
St. John, N.B. ....	J. Hunter, Messenger .....		365 00		365 00
	E. Clay, Agent .....	1,000 00	1,000 00		
Manitoba .....	Wm. Anderson, Interpreter .....		180 00		180 00
	S. Gardner, Agent .....	1,000 00	1,000 00		
N.-W. Territories	W. Hespeler do .....	2,400 00	1,400 00	1,000 00	
	Alex. Sims, Messenger .....		240 00		240 00
	J. E. Tétu, Agent .....	1,200 00	1,000 00	200 00	
	C. P. Gaudet, Caretaker .....		550 00		550 00
	Total Grant .....	16,550 00			
	Total Expenditure .....		19,471 46	1,200 04	4,121 50
	Over-expended .....				2,921 46

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

H. G. DUNLEVIE.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

IMMIGRATION AND QUARANTINE—*Continued.*

(b) CLERKS and Messengers in London, Eng., Office.

Name.	Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	£ s. d.	\$ cts.	\$ cts.
Hon. Wm. An-	6 months' salary and allowance.....		585 19 0		
nand.....	12 do as Accountant.....		513 13 0		
F. S. Dore.....	12 do Clerk.....		122 5 0		
E. W. A. Dixon.....	Salary from 24th March, 1880, to 30th				
J. Colmer.....	June, 1881, as Private Secretary.....		278 4 7		
C. Howard.....	4½ months' salary as Clerk.....		37 12 0		
C. F. Just.....	3 do do.....		31 5 0		
M. Pope.....	12 do Messenger.....		54 12 0		
S. J. Wilkinson.....	13½ do do.....		90 0 0		
			1,713 10 7		
	Total Grant.....	7,000 00			
	Total Expenditure.....		8,339 17		
	Over expended.....				1,339 17

(c) SALARIES of Special Agents in Europe.

John Dyke.....	12 months' salary, agent at Liverpool..		369 16 0		
Thos. Graham ...	do do Glasgow ..		246 11 0		
Chas. Foy.....	do do Belfast ..		205 10 0		
Thos. Connolly..	do do Dublin ..		205 10 0		
J. W. Down.....	do Travelling Agent.....		100 0 0		
Dr. Otto Hahn...	Allowance .....		60 0 0		
			1,187 17 0		
	Total Grant.....	5,200 00			
	Total Expenditure.....		\$5,778 43		
	Over expended.....				578 43

I certify that these accounts have been examined under my direction and are correct.

J L. McDOUGALL,

*Auditor-General.*

Examined

H. G. DUNLEVIE.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## IMMIGRATION AND QUARANTINE—Continued.

## (d) CONTINGENCIES of Canadian and other Agencies.

Agency.	Agent.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Quebec .....	L. Stafford, Contingencies.....		2,635 16		
Montreal.....	J. J. Daley do .....		2,048 79		
Ottawa.....	W. J. Willis do .....		1,497 89		
Kingston.....	R. Macpherson do .....		643 39		
Toronto.....	J. A. Donaldson do .....		1,652 68		
Hamilton.....	J. Smith do .....		472 63		
London, Ont.....	A. G. Smyth do .....		482 20		
Halifax.....	E. Clay do .....		575 85		
St. John, N.B.....	S. Gardner do .....		186 25		
Manitoba.....	W. Hespeler do .....		803 59		
N.W. Territories	J. E. Tétu do .....		830 33		
	Total Grant .....	24,000 00			
	Total Expenditure .....		11,328 76		
	Balance unexpended.....			12,171 24	

## (e) TRAVELLING Expenses of Travelling Agents in Europe.

			£ s. d.				
Liverpool.....	John Dyke .....		859	7	8		
Glasgow.....	Thomas Graham.....		673	9	7		
Belfast.....	Chas. Foy.....		551	19	10		
Dublin.....	Thos. Connolly.....		280	11	10		
Travelling Agent	J. W. Down.....		326	16	3		
do	Angus Nicholson.....		100	6	8		
			£2,792 11 10				
	Total Grant .....	7,000 00					
	Total Expenditure .....		\$13,590 61				
	Over-expended .....						6,590 61

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

H. G. DUNLEVIE.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## IMMIGRATION AND QUARANTINE—Continued.

## (f) TOWARDS assisting Immigration and Immigration Expenses.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Transport of Immigrants.....		46,321 84		
Contingencies of London, England, Office, £5,475 17s. 11d. ....		26,649 36		
Salaries of regular Travelling Agents. ....		7,033 32		
Travelling expenses do .....		7,610 20		
Services and expenses of special Travelling Agents. ....		5,646 72		
Travelling expenses of Minister and officers of the Department .....		1,359 53		
Services of Extra Clerks employed in the Depart- ment.....		2,060 50		
Special services outside of Department.....		2,538 96		
Services of Mail Clerks on Ocean Steamers.....		800 00		
Commission on Immigrants.....		935 00		
Meals to Immigrants.....		4,460 23		
Guardians at Point Lévis.....		874 00		
Tenant Farmer's Delegates .....		6,110 70		
Printing, advertising, &c. (not including expendi- ture in England).....		22,772 95		
Miscellaneous.....		934 63		
Total Grant.....	114,261 66			
Total Expenditure.....		136,107 94		
Over-expended.....				21,846 28

## (h) Amount required to recoup, in part, the large expenditure for Immigration in 1874-75, made by the Government of New Brunswick.

Repaid to the Province of New Brunswick.....		8,500 00		
Retained in payment of Province of New Brun- swick's share of expenses of London, (England,) Office in 1876-77. ....		1,500 00		
Total Grant.....	10,000 00			
Total Expenditure.....		10,000 00		

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,  
Auditor-General.

Examined,  
H. G. DUNLEVIE.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**IMMIGRATION AND QUARANTINE—Continued.**

**Summary of Expenditure.**

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>In Canada.</i>				
Salaries of Immigration Agents and Employés.....		19,471 46		
Contingencies of Canadian and other Agencies.....		11,828 76		
Towards assisting Immigration and Immigration expenses.....		118,593 26		
Recouped to Province of New Brunswick.....		10,000 00		
			159,893 48	
<i>In England.</i>				
Clerks and Messengers in London, (England,) Office.....		8,339 17		
Salaries of Special Agents in Europe.....		5,778 43		
Travelling expenses of Travelling Agents in Europe.....		13,590 61		
Contingencies of London, England, Office.....		26,649 36		
			54,357 57	
Total Expenditure.....				214,251 05

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

H. G. DUNLEVIE.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## IMMIGRATION AND QUARANTINE—Continued.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
<i>Quarantine.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Medical Inspection, Quebec..... a		1,300 00	1,299 96	0 04	
Quarantine, Grosse Isle..... b		9,566 00	8,364 14	1,201 86	
do St. John, N.B..... c		2,400 00	1,905 90	494 10	
do Pictou, N.S..... d		800 00	737 85	62 15	
do Halifax, N.S..... e		3,200 00	2,504 92	695 08	
do Charlottetown, P.E.I. f		1,000 00	865 81	134 19	
Towards assisting in the maintenance of the Tracadie Lazaretto .... g		3,000 00	2,698 11	301 89	
To meet expenses of precautionary measures for Public Health... h	5,000 00				
Cattle Quarantine.....	10,000 00				
Part of unexpended balance of Appropriation of 1879-80, carried forward by Order in Council.....	295 94				
		15,295 94	18,185 25		2,889 31
Total Grant.....		36,561 94		2,889 31	2,889 31
Total Expenditure.....			36,561 94		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
Auditor-General.

Examined,  
H. G. DUNLEVIE.



## REMARKS.

OTTAWA, 18th November, 1881.

SIR,—I am directed by the Minister of Agriculture to return to you herewith the Appropriation Accounts, transmitted to this Department in your letters of 31st October last, and of the 3rd instant, with the following remarks thereon.

\* \* \* \* \*

*(b.) Quarantine—Grosse Isle.*

The grant for this as a whole is not exceeded, but the sub-heads of expenditure vary from one year to another, according to circumstances and requirements. In the present statement there are extra payments for wintering party, and for two extra months of April and November, beyond the ordinary quarantine period of six months estimated for. The opening and closing of Quarantine at Grosse Isle depends in a great measure on the season of navigation, subject, however, to the orders of the Minister of Agriculture.

I have the honor to be, Sir,

Your obedient servant,

H. B. SMALL,

*Acting Secretary, Department of Agriculture.*

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 30th November, 1881.

SIR,—In answer to your letter of the 24th November, I have to state that the balances remaining unexpended of the grants for the maintenance of the Quarantine at (c.) St. John; (d.) Pictou; (e.) Halifax; (f.) Charlottetown, have been so saved through the absence of disease at these stations.

\* \* \* \* \*

I have the honor to be, Sir,

Your obedient servant,

J. C. TACHÉ,

*Deputy Minister of Agriculture.*

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 5th December, 1881.

SIR,—The reason why the grant for the Tracadie Lazaretto was not altogether expended during the past Fiscal Year comes from the fact that, although all the salaries for that year were paid from that grant, a small portion of the maintenance had been provided for by the New Brunswick Government previous to the transfer.

I have the honor to be, Sir,

Your obedient servant,

J. C. TACHÉ.

*Deputy Minister of Agriculture.*

J. L. McDougall, Esq.,  
Auditor-General.

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DEPARTMENT OF AGRICULTURE,  
OTTAWA, 15th December, 1881.

SIR,—I have an instruction from the Minister of Agriculture to inform you, in reference to the expenditure for "Public Health and Cattle Quarantine," that the monthly statements of expenditure, rendered by this Department to you, amounted to \$18,185.25. This expenditure was caused by necessity for immediate construction of cattle sheds, owing to the arrival, unexpectedly, of large numbers of valuable cattle imported for breeding purposes.

If, however, the Vote for 1880-1 is supplemented by \$295.94 from the unexpended balances on these sub-heads from the previous year, carried forward by Order in Council of 16th June, 1880, there will not be any over-expenditure.

I have the honor to be, Sir,

Your obedient servant,

JOHN LOWE,

*Secretary, Department of Agriculture.*

J. L. McDougall, Esq.,

Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**IMMIGRATION AND QUARANTINE—Continued.**

**(a) MEDICAL Inspection, Quebec.**

Name.	Quarantine.	Grant.	Expenditure.	Expenditure, compared with Grant.	
				Less than Granted.	More than Granted.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
A. Rowand, M.D.	Medical Inspector, 12 months.....	900 00	900 00		
do	Boat service do .....	400 00	399 96	0 04	
	Total Grant.....	1,300 00			
	Total Expenditure.....		1,299 96		
	Balance unexpended.....			0 04	

**(b) QUARANTINE, Grosse Isle.**

F. Montizambert.	Medical Superintendent, 8 months.....	1,200 00	1,600 00		400 00
M. McKay .....	Hospital Steward, 7½ do . . . . .	450 00	562 50		112 50
A. Andrews .....	Norwegian Interpreter, 7½ do . . . . .	300 00	475 00		175 00
W. Brantigan....	Asst. Hospital Steward, 7½ do . . . . .	200 00	350 00		150 00
Come Langlois..	Boatman, 7½ do . . . . .	210 00	392 50		182 50
Geo. Daucause...	do 7½ do . . . . .	210 00	362 50		152 50
Xavier Turcotte.	do 7½ do . . . . .	180 00	325 00		145 00
John Turcotte....	do 7½ do . . . . .	180 00	325 00		145 00
Edward Mason....	Baker, carter, &c. 7½ do . . . . .	300 00	525 00		225 00
Rev. E. Jones....	Chaplain.....		200 00		200 00
Rev. J. B. Bolduc	do .....		200 00		200 00
	Transport boat and steam service .....	1,200 00	1,200 00		
	Food and medicine.....	1,600 00	267 85	1,332 15	
	Contingencies and unforeseen expenses	3,536 00	1,578 79	1,957 21	
	Total Grant.....	9,566 00		3,289 36	2,087 50
	Total Expenditure.....		8,364 14	2,087 50	
	Balance unexpended.....			1,201 86	

**(c) QUARANTINE, St. John, N.B.**

W. S. Harding, M.D. ....	Inspecting Physician .....	1,000 00	1,000 00		
C. Doherty .....	Hospital Stewardess .....	300 00	300 00		
W. S. Harding, M.D. ....	Boat service.....	600 00	600 00		
do	Contingencies.....	500 00	5 90	494 10	
	Total Grant .....	2,400 00			
	Total Expenditure.....		1,905 90		
	Balance unexpended.....			494 10	

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## IMMIGRATION AND QUARANTINE—Continued.

## (d) QUARANTINE, Pictou, N.S.

Quarantine.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
H. Kirkwood, M.D. Inspecting Physician.....	400 00	400 00		
M. McKenzie..... Steward .....	300 00	300 00		
H. Kirkwood, M.D. Fittings, bedding and contingencies.....	100 00	37 85	62 15	
Total Grant.....	800 00			
Total Expenditure.....		737 85		
Balance unexpended.....			62 15	

## (e) QUARANTINE, Halifax, N. S.

W. W. Wickwire, M.D. ....	Inspecting Physician.....	1,000 00	1,000 00		
Rev. John Woods	Chaplain.....	100 00	99 96	0 04	
	do .....	100 00		100 00	
John Devlin	Steward.....	569 00	560 00		
Mary Devlin	Matron .....	150 00	150 00		
W. W. Wickwire, M.D. ....	Boat service.....	600 00	600 00		
Sundry persons..	Contingencies.....	690 00	94 96	595 04	
	Total Grant.....	3,200 00			
	Total Expenditure.....		2,504 92		
	Balance unexpended .....			695 08	

## (f) QUARANTINE, Charlottetown, P. E. I.

W. H. Hobkirk, M.D. ....	Inspecting Physician.....	400 00	400 00		
Thomas Cullen...	Steward.....	300 00	300 00		
Sundry persons.	Contingencies.....	300 00	165 81	134 19	
	Total Grant.....	1,000 00			
	Total Expenditure.....		865 81		
	Balance unexpended.....			134 19	

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.***IMMIGRATION AND QUARANTINE—Continued.****(g) Tracadie Lazaretto.**

	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Tracadie Lazaretto.....	3,000 00				
Salaries—					
Rev. Sister Brault .....		800 00			
A. C. Smith, M.D.....		200 00			
Rev. J. A. Babineau.....		100 00			
Maintenance .....		1,532 04			
Insurance .....		66 07			
Total Expenditure.....			2,698 11		
Balance unexpended.....				301 89	

**(h) Public Health and Cattle Quarantine.**

Public health.....	5,000 00				
Medical services.....		1,166 15			
Pamphlets.....		722 50			
Sundry expenses.....		170 34			
Cattle Quarantine.....	10,000 000		2,058 99	2,941 01	
Part of unexpended balance of Appropriation of 1879-80 carried forward by Order in Council, 16th June, 1880.....	295 94				
Salaries of Inspectors and others.....		4,953 53			
Expenses do do .....		2,299 12			
Telegraphing, travelling and other expenses .....		475 11			
Professional services.....		70 00			
Rent of field and lot, Point Lévis.....		70 00			
Erection of sheds and fencing, Point Lévis.....		8,258 50			
			16,126 26		
Total Grant.....	15,295 94			2,941 01	5,830 32
Total expenditure.....			18,185 25		2,941 01
Over-expended .....					2,889 31

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

*auditor-General.*

Examined,

H. G. DUNLOVIE.

AUDITOR-GENERAL'S OFFICE,  
OTTAWA, 31st January, 1881.

SIR,—I have the honor to submit the following observations on the appropriation accounts of your Department, for the first four months of the current fiscal year.

*Classification on Statement.*

In reference to this point, I have already, in previous letters, called your attention to charges which, in my opinion, were not placed under their appropriate sub-heads, such as salaries of Assistant Agents and Messengers, salaries of Chaplains and of Staff at Gross Isle, for the time over six months that they are engaged. I observe that the same classification is still followed

The estimates for the current year provide a sum for the "Travelling Expenses of Travelling Agents in Europe," but no amount is provided for the travelling expenses of Travelling Agents on this Continent, which are charged to General Expenditure.

The expenditure in connection with the transport to St. John, N.B., and other charges on Manitoba exhibits, amounting to \$234.72 has been charged to General Expenditure, Immigration, instead of to Arts, Agriculture and Statistics. It would be better that sufficient to cover the whole expenditure in connection therewith, if there is any more than that stated, be provided for in the Supplementary Estimates, and a transfer of the expenditure be made.

*Vouchers.*

I have observed in a few cases, that accounts bear the signature of Mr. Lowe. I would very much like, if it were made the rule, to have all accounts certified by some person in your Department.

The Grand Trunk Railway transport accounts should be procured in duplicate, so that you may have a copy, and furnish one to this office. You will please note, that all I require is a summary of the accounts as paid, certified as correct by the Department, and receipted by the Grand Trunk Railway Company.

I have observed that a per diem allowance for expenses is made to many of the travelling agents on this Continent, of which no details whatever are given.

The agents in Europe, though paid a per diem allowance, are required to furnish details of their expenditure, and as much as possible vouchers in support thereof. They add a certificate or declaration that the expenditure was actually made, and for the benefit and in the service of the Government. Could a like course not be followed on this Continent? You will please furnish me with a list of those agents to whom such allowance is made, stating amounts to each, and the authority on which it is made. Why are some allowed an extra amount for telegrams, postage, &c.

\* \* \* \* \*

Voucher 173, J. Jobin, \$2,422.75, construction of cattle sheds, Pt. Levis. Was this work done under contract? If not, details should be given, and in either case a certificate of an officer of the Department as to the satisfactory completion of the work should be attached. Why was this work not done as usual under the supervision of the Department of Public Works?

\* \* \* \* \*

As to the salary and allowance to Dr. Montizambert, to which I have previously referred, I may say that his salary, by Order in Council, as well as by the estimates, is fixed at \$1,200. When examining the accounts of 1878-79 and on pointing out that

he was paid \$1,600 on the pay lists, instead of \$1,200, the difference was explained as an allowance to Dr. Montizambert for rations and horse hire, the fact that this allowance was paid him through contingencies having been at that time overlooked; when, on examining and reporting on the accounts of 1879-80, it was found that he had been paid \$1,600, as well as an allowance of \$144, and explanation was asked for. You state, in reply, in your letter of 22nd November last, that a full explanation had been made the previous year.

As that explanation only covered a salary of \$1,200 and an allowance of \$400, I have yet to ask the reason why he was paid \$1,600 and an allowance of \$444.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

J. C. TACHÉ,  
Deputy Minister of Agriculture.

OTTAWA, 1st April, 1881.

SIR,—In my examination of your appropriation statement for January, I find that D. McEachran was paid the sum of \$125, salary for the month; whereas all previous payments were \$83.33.

Please explain, and be good enough to quote the Order in Council, or other authority, for the increase of this gentlemen's salary.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

Dr. J. C. TACHÉ,  
Deputy Minister of Agriculture.

AUDITOR GENERAL'S OFFICE,  
OTTAWA, 30th May, 1881.

SIR,—

\* \* \* \* \*

I would beg leave to submit the following observations on the statements and vouchers furnished in support of expenditure at London, England, office, for the nine months ended 31st March, 1881.

\* \* \* \* \*

*Agent's Expenditure.*

3rd. I would draw your attention to the allowance of \$4 per diem, made the agents in Europe, for travelling expenses.

Mr. Dyke, the Agent at Liverpool, expends his allowance in paying a clerk, telegrams to papers, entertaining emigrants and capitalists, and for travelling and incidental expenses; and he attaches a certificate to his statement, that he has expended it in the interest of the Government of Canada.

Mr. Graham, the Agent at Glasgow, returns the whole of his allowance as for travelling expenses, gives no details, nor adds a certificate. He also makes a separate charge for his clerk.

Mr. Foy, the Agent at Belfast, does not state for what purpose his allowance has been expended, nor does he add any certificate. He is allowed for his clerk in addition.

As these agents are now located at particular cities, at which they have established offices, would it not be possible, without taking from the efficiency of their duties, to stop the allowances? This kind of payment is contrary to the spirit of the Audit Act, which contemplates the production of details and vouchers for all expenditure. It seems sufficiently easy in their case, as in those of other public servants, to provide evidence of actual and necessary expenditure.

\* \* \* \* \*

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

Dr. J. C. TACHÉ,  
Deputy Minister of Agriculture.

QUARANTINE STATION,  
GROSSE ILE, 19th July, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter, dated the 16th inst., asking me to explain for the Auditor-General the salary and allowances of my office.

All the quarantine staff here used to be engaged each spring for the six months from 1st May to 31st October at so much per day, or per month each. The Medical Superintendent then received \$300 a month salary, \$1,800 for the six months. This was afterwards reduced, at a time when reductions were made throughout the Civil Service, to \$200 a month, \$1,200 for the six months, and is one of the very few salaries that have not since been restored to their previous amounts. Later on, the staff became permanent, and their six months salaries were voted them, and have been so voted ever since. As ships began to arrive earlier in the spring it was found necessary to open their station before the 1st of May, and the staff were accordingly brought down each year at some uncertain day about the middle of April, and all paid per day, out of contingencies, at the rates of their salaries for these extra days in April. That was the position of affairs when I first became acquainted with the station in 1866.

In 1874, the Government decided, instead of closing the station at the end of October, to keep it open until the close of navigation, and I was instructed officially in October of that year. We have since that date been given extra pay, out of contingencies, for this extra month of November.

In 1877-78, I drew the attention of the then Minister of Agriculture to the inconvenience and loss to the men of the uncertain date at which we were liable to be called on duty in April, and he fixed the 15th of April as the day on which the most of the staff should come on pay; but in view of the fact that I have to work for some time previously, ordering, preparing and arranging about stores, uniforms, hospital provisions, &c., &c., he authorized my coming on duty and pay yearly from the 1st of April.

Accordingly, since those dates, I receive my six months salary of \$200 a month, \$1,200 as voted from 1st May to 31st October, and my extra pay, out of contingencies, for the extra months of April and November—\$200 each month—\$400, making my total salary for eight months service, \$1,600. Dr. Douglas, my predecessor, when living was much cheaper, received \$1,800 for six months' service.

The allowance of \$444 are made up as follows:—\$200 for expenses of horse, conveyance and man. This allowance has always been attached to the office. The station is a mile and a half long, and the Medical Superintendent has to pass many times a day, on duty, from one extremity to the other.

And \$244 in lieu of rations. All medical officers attached to this station, Superintendents and Assistants, permanent and temporary, have been allowed \$1



a day in lieu of rations. From April 1st to November 30th is 244 days, which, at \$1 a day, gives the \$244.

These two allowances have always been paid out of contingencies. The ration allowance was assured to me by the Minister at the time of my appointment, and the allowance for horse and conveyance, &c.. was re-assured to me by an official letter in 1869.

I have the honor to be, Sir,  
Your obedient servant,

FREDERICK MONTIZAMBERT, M.D., Edin.,  
*Medical Superintendent*

The Accountant,  
Department of Agriculture.

OTTAWA, 14th October, 1881.

SIR,—

\* \* \* \* \*

I am sending herewith two statements of the Bank of Montreal :—

1st. The expenditure from July, 1880, to February, 1881, £7,231 19s. 9d.

2nd. The letter of credit account, February to 30th June, 1881, £4,724 8s. 9d.

These statements were received from Mr. Fraser, of the Finance Department, and are now being returned to allow you to take a copy of them. None of the cheques as shown by Statement No. 1, nor those drawn by Mr. Annand against advances made to him during the early part of the year, have yet been received. I have previously asked for them, and would now request you to have them forwarded as soon as possible.

In my letter of the 30th May last, paragraph 3, I referred to agents' expenditure in England, and per diem allowances made to them. In Mr. Colmer's memorandum of the 29th June, he considers this as a matter to be determined by the Department. I would again beg to call your attention to the subject.

\* \* \* \* \*

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

Dr. J. C. TACHÉ,  
Deputy Minister of Agriculture.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## PENSIONS.

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
John Bright, Messenger.....	80 00	80 00		
<b>New Militia Pensions—</b>				
Mrs. Caroline McEachren and 4 children .....	238 00	238 00		
Janet Anderson.....	110 00	110 00		
Margaret McKenzie.....	80 00	80 00		
Mary Anne Richey and 1 child.....	288 00	288 00		
Mary Morrison.....	80 00	80 00		
Louise Prudhomme.....	110 00	110 00		
Virginie Charron and 4 children.....	150 00	150 00		
Paul M. Robbins.....	146 00	146 40		0 40
Charles T. Bell.....	73 00	73 20		0 20
Alexander Oliphant.....	109 50	109 80		0 30
Charles Lugsden.....	91 25	91 50		0 25
Thomas Charters.....	91 25	91 50		0 25
Charles T. Robertson.....	110 00	110 00		
Percy G. Routh.....	400 00	400 00		
Richard S. King.....	400 00	400 00		
George A. McKenzie.....	73 00	73 20		0 20
Edwin Hilder.....	146 00	146 40		0 40
Fergus Schofield.....	73 00	73 20		0 20
John Bradley.....	109 50	109 80		0 30
James Bryan.....	109 50	109 80		0 30
Ensign W. Fahey.....	200 00	200 00		
Mary Hodgins and 3 children.....	191 00	191 00		
John Martin.....	110 00	110 00		
* A. W. Stevenson.....	110 00	12 50	97 50	
Mrs. J. Thorburn.....	150 00	150 00		
† Mrs. P. T. Worthington and 3 children.....	378 00	356 66	21 34	
‡ Mrs. J. H. Elliott and children.....	130 00	120 00	10 00	
Ellen Kirkpatrick and 3 children.....	226 00	226 00		
Mrs. Geo. Prentice and children.....	352 00	352 00		
Mary Hannah Tempest and child.....	298 00	298 00		
J. Robinson.....	33 33	33 33		
Total Grant.....	5,166 33		128 84	‡2 80
Total Expenditure.....		5,040 29		
<b>Under authority of Vote—Pensions—</b>				
Veterans of War, 1812.....	30,000 00	25,160 00	4,840 00	
Compensation to Pensioners in lieu of land....	6,500 00	5,445 80	1,054 20	

\* A. W. Stevenson's pension paid to the date of his death only.

† Mrs. Worthington's pension was reduced owing to the death of one of her children.

‡ Mrs. Elliott's pension was reduced for the same reason as was that of Mrs. Worthington.

§ The several small amounts shown as paid over the estimate were for the additional day in Leap year, amounting to \$2.80.

I certify that this account has been examined under my directions and is correct.

Examined,

GEO. C. BOLTON.

J. L. McDOUGALL,

Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.***PENSIONS—Continued.**

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

Service.	Estimate.	Expenditure.	* Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Amount required to provide for the retiring allowances of five County Court Judges, B. Columbia</b>	<b>8,866 66</b>			
H. M. Ball, from 14th Jan. to 30th June, 1881.....		1,047 98		
E. H. Saunders do do .....		924 70		
A. F. Pemberton do do .....		750 03		
W. R. Spaulding do do .....		750 03		
P. O'Rielly do 1st March, 1881.....		258 05		
	<b>8,866 66</b>	<b>3,730 79</b>	<b>5,135 87</b>	
<i>Pensions to Judges authorized by Statute.</i>				
<b>Supreme Court—</b>				
Sir W. B. Richards.....	5,333 33	5,333 28		
Hon. J. T. Taschereau.....	4,666 66	4,666 56		
<b>Quebec—</b>				
Hon. C. D. Day.....	2,666 66	2,666 64		
A. Lafontaine.....	2,666 66	2,666 64		
T. J. J. Loranger.....	2,666 66	2,666 64		
J. C. Bruneau.....	2,133 33			
P. Winter.....	2,333 33	2,333 28		
D. Roy, from 1st to 30th July, 1880.....	1,866 66	150 53		
D. Duval, from 1st July, 1880 to 6th May, 1881.....	4,000 00	3,397 82		
L. T. Drummond.....	3,333 34	3,333 24		
W. Badgely.....	3,333 34	3,333 24		
P. A. Berihelot.....	3,333 34	3,333 24		
J. N. Bosse, from 9th Nov., 1880, to 30th June, 1881.....		1,718 50		
A. Polette, from 1st Sept., 1880, to 30th June, 1881.....		2,222 20		
<b>Late Province of Canada—</b>				
Sarah Ussher.....	400 00			
G. H. Ryland, late Clerk Executive Council... do Secretary Board of Jesuits' Estates.....	444 40		644 40	
	200 00			
<b>Ontario—</b>				
J. M. Lauder.....	1,600 00	1,598 76		
W. B. Wells, from 1st July 1880, to 8th April, 1881.....	1,600 00	1,235 52		
J. J. Burrows.....	1,600 00			
A. McDonald, from 24th Sept., 1880, to 31st March, 1881.....		969 60		
<b>Nova Scotia—</b>				
Hon. L. M. Wilkins.....	2,666 66	2,666 64		
J. G. Marshall.....	1,200 00			
Sir Wm. Young, from 14th May to 30th June, 1881.....		491 75		
<b>New Brunswick—</b>				
Ed. Williston, from 1st March to 30th June, 1881.....		577 76		
<b>Carried forward.....</b>	<b>48,044 37</b>	<b>46,006 24</b>		

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

PENSIONS—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	48,044 37	46,006 24		
Prince Edward Island— Sir R. Hodgson, from 1st July to 31st August, 1880.....	2,000 00	333 32		
Nova Scotia— Hon. J. S. Morris.....	1,200 00	966 66		
H. W. Crawley.....	1,200 00	1,200 00		
British Columbia— Captain P. J. Hankin, R. N., late Colonial Secretary.....	2,595 56	2,595 56		
<i>a</i>	55,039 93	51,101 78	3,938 15	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. SIMPSON.

*a.* Though apparently an over-estimation. in reality an unforeseen contingency arising from the deaths of Messrs. Hodgson, Duval, Morris, Bruneau, Marshall, Roy, Burrows, and Mrs. Ussher—the placing on the list of Messrs. Bossé, Polette, McDonald, Young and Williston, and the inequality of sum of monthly payments with annual allowance.

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*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*
**PENSIONS—Concluded.**

ACCOUNT of sums expended, compared with the sums estimated under Statute, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Militiamen and widows of militiamen, U C. War of 1812.....	7,000 00	5,280 00	1,720 00	
Militiamen and widows of militiamen, L.C. War of 1812.....	1,000 00	550 00	450 00	
For annual allowance to superannuated employés..	142,000 00	147,362 10	.....	5,362 10
Superannuation revenue.....				44,995 80

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
GEO. C. BOLTON.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**MILITIA.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Military Branch and District Staff.....	\$23,800 00			
Supplementary for D.A.G., Manitoba.....	300 00			
	24,100 00	22,124 84	1,975 16	
Salaries, Brigade Majors.....	17,400 00	15,289 48	2,110 52	
Allowance for Drill Instruction.....	40,000 00	39,974 55	25 45	
Ammunition.....	25,000 00	3,198 54	21,801 46	
Clothing.....	\$50,000 00			
Unexpended balance from last year....	5,324 63			
	55,324 63	53,977 47	1,347 16	
Military Stores.....	\$40,000 00			
Supplementary, special, North-West Territories.....	645 75			
	40,645 75	52,624 35		11,978 60.
Public Armories and care of Arms.....	52,000 00	51,884 00	116 00	
Drill pay and camp purposes.....	175,000 00	157,125 51	17,874 49	
Contingencies.....	\$46,000 00			
Supplementary.....	18,400 00			
	64,400 00	58,439 58	5,960 42	
Drill Sheds and Rifle Ranges.....	10,000 00	9,864 47	135 53	
Care and maintenance of Military Properties.....	8,000 00	7,975 92	24 08	
Royal Military College.....	59,000 00	58,690 69	309 31	
Military Schools and Drill Instruction in Colleges.....	14,000 00	2,821 58	11,178 42	
Pay, maintenance and equipment of "A" and "B" Batteries, Schools of Gunnery.....	115,000 00	114,909 53	90 47	
Pay and maintenance of Guards at Rideau Hall....	5,000 00		5,000 00	
Conversion of smooth-bore Ordnance. \$ 3,000 00				
Unexpended balance carried forward from last year.....	11,500 00			
	14,500 00	11,500 00	3,000 00	
	719,370 38	660,400 51	58,969 87	

Revenue from Militia, \$19,346.32.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General*

Examined,

GEO. C. BOLTON.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**MILITIA—Continued.**

**DETAILS of Salaries of Military Branch and District Staff, 1880-81.**

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<b>EXPENDITURE UNDER STATUTE.</b>				
<i>Military Branch.</i>				
1 General Officer Commanding .....	4,000 00	4,000 00		
Adjutant-General at Headquarters .....	2,600 00	2,600 00		
<b>EXPENDITURE UNDER VOTE,</b>				
<i>Military Branch.</i>				
1 Aide-de-Camp to General Officer.....	1,000 00	1,000 00		
12 Deputy Adjutants-General, at \$1,200 .....	\$14,400 00			
Supplementary for Deputy Adjutant-General, Manitoba.....	300 00			
	14,700 00	13,400 00	1,300 00	
1 District Paymaster.....	600 00	600 00		
1 Assistant Inspector of Artillery.....	1,200 00	800 00	400 00	
<i>Staff Contingencies.</i>				
Allowance to Adjutant-General at Headquarters...	600 00	600 00		
Allowance to 12 Deputy Adjutants-General, at \$500 each per annum .....	6,000 00	5,724 84	275 16	
Total Grant.....	24,100 00		1,975 16	
Total Expenditure.....		22,124 84		
Revenue as per Deposit Receipts.....		19,352 32		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
GEO. C. BOLTON.

DEPARTMENT OF MILITIA AND DEFENCE,  
OTTAWA, 17th November, 1881.

MILITIA EXPENDITURE, 1880-81.

Statement explanatory of the differences between the Militia Appropriations and the expenditure for 1880-81, as required by the Auditor-General of Canada for his annual report.

1. Salaries Military Branch and District Staff.  
Unexpended balance lapsed on 30th June, 1881, \$1,975.16. This balance is owing to a reduction of the strength of the district staff.
2. Brigade Majors.  
Unexpended balance lapsed 30th June, 1881, \$2,110.52. This expenditure was less than that estimated for, consequent upon a decrease of the strength of the staff of Brigade Majors by the resignation of one officer.
3. Drill Instruction.  
Unexpended balance lapsed 30th June, 1881, \$25.45.
4. Ammunition, Clothing and Military Stores.  
Unexpended balance, \$11,170.02. This balance was carried forward to 1881-82, available for three months, under authority of Order in Council of 17th June, 1881, in order to provide for the payment of ammunition, clothing and military stores, which had been previously contracted for in England, but which would not be delivered in Canada before the close of the financial year.
5. Public Armories and Care of Arms.  
Unexpended balance lapsed on 30th June, 1881, \$116.
6. Drill Pay and Camp Purposes.  
Unexpended balance, \$17,874.49. This balance was carried forward to 1881-82, under Order in Council, 17th June, 1881, being required for the payment of the annual drill of the militia 1880-81, not then completed.
7. Contingencies.  
Unexpended balance, \$5,960.42. This balance was carried forward to 1881-82, under Order in Council of the 17th June, 1881, being required to meet payments of militia services of 1880-81, provided for under Militia General Orders, but which could not be collected before the close of the financial year.
8. Drill Sheds and Rifle Ranges.  
Unexpended balance, \$135.53. This balance was carried forward to 1881-82, under Order in Council of 17th June, 1881, to be made available for payment of works in connection with drill sheds which could not be completed by the close of the financial year.
9. Care and Maintenance of Military Properties.  
Unexpended balance lapsed 30th June, 1881, \$24.08.
10. Royal Military College of Canada.  
Unexpended balance lapsed on 30th June, 1881, \$309.31.
11. Military Schools and Drill Instruction in Colleges.  
Unexpended balance lapsed on 30th June, 1881, \$11,178.42. This estimate provided for three military schools, which were duly opened under General Orders and Regulations, but the attendance of volunteer officers being under the number anticipated, the expense of the schools proved in consequence to be considerably within the estimate.
12. A and B Batteries Schools of Gunnery, Kingston and Quebec.  
Unexpended balance lapsed 30th June, 1881, \$90.47.
13. Pay and Maintenance of Guard at Rideau Hall.  
Unexpended balance, \$5,000.00; lapsed on 30th June, 1881, \$4,750.00. An amount of \$250 from this vote was carried forward to 1881-82, by Order in Council of 17th June, 1881, to provide for the payment of articles of equipment worn out by the Guard, and required to be replaced.



## 14. Conversion of Smooth-bore Ordnance.

Unexpended balance, \$3,000.00. This balance was carried forward under Order in Council of 17th June, 1881, to provide for work previously contracted for, but which could not be completed before the close of the financial year.

Certified,

C. HERBERT O'MEARA,  
Accountant.

C. EUG. PANET,  
*Deputy Minister of Militia and Defence.*

OTTAWA, 2nd November, 1881.

SIR,—In the accounts forwarded from your Department to me for examination, I find that several payments made on account of drill instruction have been charged to the appropriation for annual drill, as follows :—

Cheque 346, Paymaster Alger.....		\$210 00
“ 348 “ Amyraud.....		460 00
“ 349 “ De Bellefeuille.....		92 50
“ 350 “ Forrest.....		50 00
“ 378 “ Starrs.....		100 00
“ 159 “ Baird.....		20 00
“ 100 “ McDonnell.....		120 00
“ 94 “ Cropley.....		20 00

\$1,072 50

Will you kindly inform me why you charged these sums to annual drill ?

In your accounts for expenditures, under the grant for Brigade Majors, there is a payment of \$150 made to Major Worsley for removal expenses from Montreal to Kingston in 1875. Can you say why this payment was so long delayed ?

Be good enough to send me, at your earliest convenience, your explanations for the differences between the several appropriations and the disbursements under them, as well when the outlay is greater as when it is less. I wish to have your explanatory statement for the purpose of submitting it with my report.

I have the honor to be, Sir,  
Yours respectfully,

J. L. McDOUGALL,  
*Auditor-General.*

Lieut.-Col. PANET,  
Deputy Minister of Militia and Defence.

OTTAWA, 10th November, 1881.

SIR,—In reply to your communication received 7th instant, advertng to certain payments for drill instruction in the Militia expenditure for the financial year 1880-81, having been charged to the appropriation for annual drill,

I beg to inform you that the payments in question having been for drill instruction in connection with the annual drill of the year, were charged as stated, the vote entitled Drill Instruction having already been exhausted by the charges made upon it up to that period, the 1st April, 1881.

With reference to the item \$150 paid to Lieut.-Col. Worsley, Brigade Major, for removal expenses from Montreal to Kingston in 1875, I have to state that Col. Worsley's claim was not preferred until after the issue of the General Order of 15th October, 1881, covering removal expenses of Militia staff officers on the transfer of

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their headquarters. This will account for the long period which elapsed before the payment of the claim adverted to was made.

The statement explaining the Militia expenditure required for your report will be furnished as requested by last paragraph of your letter.

I have the honor to be, Sir,

Your obedient servant,

C. EUG. PANET,

*Deputy Minister of Militia and Defence.*

J. L. McDougall,  
Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**VOTE—INTERCOLONIAL RAILWAY—CAPITAL.**

ACCOUNT of sums expended, compared with sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Services.	Balances from 1879-80.		Grant.		Supplementary Grant.		Total Grant.		Expenditure Vide Public Accounts, Part II.		Expenditure.					
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.				
Track-laying and other improvements between Rivière du Loup and Hadlow.....	564	04	116,000	00	200,000	00	316,564	04	308,160	43	a	8,403	61			
Rolling stock, Rivière du Loup Division.....																
do of which lapsed under Audit Act, 30th September, 1880.....	87,189	08							224,940	24			7137,751	16		
Nut locks.....	7,202	17							7,202	17						
Halifax Extension.....									33,684	27			e	5,884	27	
do Land for station purposes.....													b	1,092	00	
do D. Macpherson, for land damages.....			1,092	60									b	500	00	
Deep-Water Terminus, St. John.....	5,454	35	30,000	00	500	00	35,454	35	10,373	15	a	25,081	20			
Legal expenses.....			3,000	00			3,000	00								
do D. O'Connor, professional services, <i>in re</i> Fairbairn Engine Co.....					143	00	143	00								
Salaries and expenses, Chief Engineer and Staff.....					12,000	00	12,000	00	11,958	12	c	41	88			
Completion of Line, balance from 1879-80.....																
do Lapsed under Audit Act, 30th September, 1880.....																
A. Forbes, award of Official Arbitrators for fencing 1873-76.....					172	18	172	18	1,637	60						
G. A. Girouard, for railway ties lost in transit 1872.....					2,640	00	2,640	00					d	2,640	00	
T. B. Smith, for fencing erected in 1872.....					1,894	50	1,894	50	1,894	50			b	1,500	00	
Jas. Wilson, for land at Miramichi.....			1,500	00			1,500	00					b	1,500	00	
Fees to Arbitrators, Milner case.....			650	00			650	00	645	00			c	5	00	
	100,409	64	152,242	00	245,149	68	497,801	32	608,732	80			39,263	69	150,195	17

Certified, THOMAS D. TIMS, Financial Inspector.

FINANCE DEPARTMENT, OTTAWA, September, 1881.

## REMARKS.

- a. Works unfinished. Improvements between Rivière du Loup and Hadlow, include \$393.97 outlay for surveying proposed loop line to Point Lévis.  
 b. Unsettled claims.  
 c. Over-estimated.  
 d. Paid in 1879-80, but voted in 1880-81.  
 e. Various outlays not covered by Parliamentary Grants.  
 f. Governor General's Warrant issued for \$270,000 to meet over-expenditure for rolling stock.

OTTAWA, 27th October, 1881.

SIR,—Enclosed I beg to hand you copy of a letter, addressed on the 24th instant, to Mr. Schreiber, Chief Engineer of Government Railways, with copy of that gentleman's reply explaining the causes of the differences existing between the expenditures and the appropriations for last fiscal year on capital account of the Intercolonial Railway, as shown by the accompanying statement.

I have the honor to be, Sir,  
 Your obedient servant,

J. L. McDougall, Esq.,  
 Auditor-General,  
 Ottawa,

THOMAS D. TIMS,  
 Financial Inspector.

OTTAWA, 24th October, 1881.

SIR,—The Intercolonial Railway Returns for fiscal year ended 30th June last, show the following expenditures on capital account in excess of the appropriations for the year:—

	Voted.	Expenditure.	Excess.
Halifax Extension.....	\$27,800 00	\$33,684 27	\$ 5,884 27
Legal Expenses.....	3,143 00	8,065 14	4,922 14
Completion.....	.....	1,637 60	1,637 60
Totals.....	\$30,943 00	\$43,387 01	\$12,444 01

exclusive of further outlays: (1) of \$393.97 for "Survey of Loop Line" charged to appropriation for improvements, &c., Rivière du Loup Branch; and (2) of \$28,501.35 which appears in the open accounts, 30th June, charged to "Extension to West's Wharf," but for which there was no appropriation voted for the service of year 1880-81, under that head.

The returns further show that on the 30th June last, there were the following unexpended balances of appropriations on capital accounts of the year:—

	Voted.	Expended.	Excess.
Improvements, &c., Rivière du Loup Branch.....	\$316,564 04	\$308,160 43	\$ 8,403 61
Rolling Stock, " " ..	357,189 08	224,940 24	132,248 84
Halifax Extension.....	1,092 00	.....	1,092 00
" " Land Damages.....	500 00	.....	500 00
Deep Water Terminus, St. John.....	35,454 35	10,373 15	25,081 20
Salaries, &c., Chief Engineer and Staff.....	12,000 00	11,958 12	41 88
G. A. Girouard .....	2,640 00	.....	2,640 00
James Wilson.....	1,500 00	.....	1,500 00
Fees in re Milner's Claim.....	650 00	645 00	5 00
Totals.....	\$727,589 47	\$556,076 94	\$171,512 53

I would feel obliged by your examining into the causes of the foregoing position of the capital accounts, and letting me have, at your earliest convenience, any explanations you may desire to make upon the subject, in order that they may be submitted with my annual reports to the Auditor-General.

I have the honor to be, Sir,  
Your most obedient servant,

THOMAS D. TIMS,  
*Financial Inspector.*

C. SCHREIBER, Esq., Chief Engineer,  
Government Railways in Operation,  
Ottawa.

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GOVERNMENT RAILWAYS IN OPERATION.  
OFFICE OF THE CHIEF ENGINEER,  
OTTAWA, 26th October, 1881.

DEAR SIR,—I desire to make the following explanation in reply to your letter of the 24th instant, upon the subject of the expenditure in certain cases on capital account on the Intercolonial Railway being in excess of the appropriations.

The over expenditure on the Halifax extension of \$5,884.27, is due to the amount estimated of the cost of constructing the new wharf at Richmond, and works in connection therewith, being insufficient to complete the work.

The over expenditure on the legal expenses of \$4,922.14, is due to the fact that when preparing the estimates to be submitted to Parliament, it was not known how many of the old claims in connection with the construction of the Intercolonial Railway might come up for trial, but it was believed a sum would be required, hence the amount of the appropriation.

The over expenditure on completion (old claims arising out of works of construction under the Commission) of \$1,637.60, arises from the fact that no amount was admitted to be due at the time the estimates were prepared for Parliament, hence no appropriation; but this sum, \$1,637.60, is to cover claims since found to be due.

Yours truly,

COLLINGWOOD SCHREIBER,  
*Engineer-in-Chief.*

THOMAS D. TIMS, Esq.,  
Financial Inspector.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**RAILWAYS AND CANALS—CAPITAL**

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		Grant.		Expenditure.	Expenditure compared with Grant.		
	\$	cts.	\$	cts.		Less than Estimated.	More than Estimated.	
Canada Central Extension (subsidized)—								
Amount of Appropriation, 1880-81 .....	370,506	00	570,000	00				
do brought from 1879-80 .....	225,479	00						
Less amount lapsed 30th September .....			145,027	00				
				715,027	205,627	00	509,400	00
Paid D. McIntyre & Co., subsidy .....								
Georgian Bay Branch—								
Amount brought from 1879-80 .....	789,069	48						
Less amount lapsed 30th September .....	789,069	48						
Fort William to English River—								
Amount of Appropriation, 1880-81 .....			65,000	00				
do brought from 1879-80 .....	24,567	25						
Less amount lapsed 30th September .....	24,317	25						
Supplementary Vote .....			11,000	00				
				76,250	68,800	00		
Paid Purcell & Ryan, work performed under contract .....					527	50		
G. H. Middleton, instruments destroyed by fire .....					1,135	08		
J. A. Macdonell, legal services .....					2,000	00		
Disbursements at Ottawa .....					72,462	58		
					2,485	62		
Less—Refunds .....					69,976	96	6,273	04

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued*

**RAILWAYS AND CANALS—CAPITAL—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		Grant.	Expendi- ture.	Expenditure compared with Grant.	
	\$	cts.			Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
English River to Eagle River—						
Amount of Appropriation, 1880-81.....	1,600,000	00				
do brought from 1879-80, available to 30th September.....	28,471	02	1,628,471	02		
Paid Purcell & Co, work performed under contract.....				689,600	00	
Northern Transportation Co., transport of rails.....				32,016	00	
Morton, Rose & Co., steel rails, &c.....				107,174	93	
Commission on rails.....				1,302	84	
Travelling expenses.....				66	50	
Stationery.....				177	91	
Instruments destroyed by fire.....				15	00	
Lithographing.....				15	00	
J. St. V Caddy's disbursements.....				56,519	87	
Disbursements at Ottawa.....				6,000	00	
Less—Refunds.....				892,888	05	
				656	00	
				892,233	05	
Eagle River to Keewatin—						
Amount of Appropriation, 1880 81.....	2,500,000	00				
do brought from 1879-80.....	506,466	26				
Less amount lapsed 30th September.....	302,545	20	2,703,921	06		
Paid Manning, McDonald & McLaren, work performed under contract.....				1,048,800	00	
North-Western Transportation Co., transport of rails.....				83,300	00	
Cooper, Fairman & Co., spikes.....				5,350	00	
				736,237	97	

Morton, Rose & Co, steel rails.....	118,000 00			
do do Inspection, commission, &c.....	1,405 96			
Salaries.....	28,409 69			
Board.....	7,021 20			
Travelling expenses.....	2,101 83			
Supplies.....	1,649 38			
Freight.....	3,807 36			
Stationery.....	447 16			
Printing and advertising.....	106 60			
Canoes.....	227 72			
Constructing house.....	234 69			
Sleigh.....	90 00			
Stabling.....	82 50			
Lumber.....	48 81			
Revolvers.....	50 00			
Mail contract.....	92 00			
Mail bags.....	35 00			
Coal oil.....	65 17			
Fire extinguishers.....	30 00			
Furniture.....	23 70			
Castings.....	31 85			
Hardware.....	11 69			
Telegraphing.....	7 25			
Thermometer.....	844 25			
Commission on rails.....	319 86			
Wages, freight, postage, board and minor disbts, included in general accounts.....	7,000 80			
Disbursements at Ottawa.....	4,000 00			
do Winnipeg.....	1,313,504 84			
Less—Refunds.....	1,313,414 79			1,390,506 27
Kewatin to Selkirk—				
Amount of Appropriation, 1880-81.....	680,000 00			
do brought from 1879-80.....	169,031 22			
Less amount lapsed 30th September.....	60,066 23			
	108,964 99			788,961 99
Paid Toronto Bridge Co, bridge work.....				37,800 00
Joseph Upper & Co, proportion of freight.....				321 90
Salaries and Wages.....				294,019 02
Supplies.....				47,997 29
Freight.....				18,249 09
Carried forward.....				788,964 99



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**RAILWAYS AND CANALS—CAPITAL—Continued.**

ACCOUNT of sums expended, compared with the sum granted, on account of the CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$	cts.	\$	cts.	Gr nt.	Expendi- ture.	Expenditure compared with Grant.		
							\$	cts.	Less than Estimated.
Brought forward.....			788,964	99		368,387	30		
Keewatin to Selkirk—Continued.									
Cattle.....						13,438	24		
Lumber.....						3,412	97		
Wood.....						23,159	44		
Board.....						2,263	85		
Men's fares.....						5,989	85		
Wire.....						1,770	34		
Explosives.....						2,082	21		
Hardware.....						2,455	32		
Engine repairs.....						1,125	73		
Trestle work.....						4,181	37		
Hay.....						1,026	23		
Castings.....						4,746	45		
Printing and advertising.....						793	82		
Stationery.....						565	43		
Paint.....						405	25		
Oil.....						306	06		
Springs.....						680	51		
Waste.....						560	48		
Ties.....						103	10		
Commission.....						228	00		
Gratuities.....						160	00		
Coal.....						418	22		
Pile driver.....						138	25		
Wagon.....						111	00		
Harness.....						161	90		

<i>Chains and fixtures for excavator.....</i>				367 00
<i>Stores.....</i>				118 10
<i>Lime.....</i>				198 60
<i>Cleaning pit.....</i>				500 02
<i>Engine fittings.....</i>				445 51
<i>Velocipedes.....</i>				105 65
<i>Chains.....</i>				479 66
<i>Spikes.....</i>				149 78
<i>Wheels.....</i>				5 50
<i>Hand car.....</i>				40 00
<i>Chairs.....</i>				15 00
<i>Drugs.....</i>				96 55
<i>Telegraphing.....</i>				1,690 69
<i>Legal services.....</i>				174 00
<i>Rent.....</i>				62 50
<i>Customs duties.....</i>				637 60
<i>Telegraphic apparatus.....</i>				71 90
<i>Tent.....</i>				10 00
<i>Revolvers.....</i>				13 25
<i>Rollers.....</i>				3 00
<i>Patent oilers.....</i>				28 00
<i>Mail contract.....</i>				478 00
<i>Hire of engines.....</i>				40 00
<i>Repairing machinery.....</i>				72 25
<i>Cutting down trestle bridge.....</i>				82 75
<i>Work on trestle bridge.....</i>				159 00
<i>Rebuilding bridge.....</i>				229 80
<i>Fitting up workshop.....</i>				93 85
<i>Lamps.....</i>				80 00
<i>Travelling expenses.....</i>				3,086 05
<i>Stationery, board cab-hire, lamps and minor disbursements, included in general account.....</i>				352 69
<i>Disbursements at Ottawa.....</i>				2,546 29
<i>do</i>				4,000 00
<i>Less—Refunds.....</i>				485,074 31
				9,587 00
				475,487 31
				313,477 68
<b>Pembina Branch—</b>				
Amount of Appropriation, 1880-81.....	86,000 00			
Supplementary Vote.....	15,500 00			
		101,500 00		
<i>Paid Toronto Bridge Co., bridge work.....</i>				7,000 00
<i>Subbs &amp; Co., wire.....</i>				8,000 00
<i>Joseph Upper &amp; Co., freight.....</i>				661 85
<i>do</i>				1,257 55
<i>do</i>				101,500 00
<i>do</i>				16,919 40
<i>Carried forward.....</i>				

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*  
**RAILWAYS AND CANALS—CAPITAL—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	\$ cts.	—	\$ cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
							Less than Estimated.	More than Estimated.
		\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$	cts.
Brought forward.....					101,500 00	16,919 40		
Pembina Branch—Continued.								
Merchants' Bank, interest.....						100 00		
Thos. White, land.....						20 00		
Legal services.....						72 00		
Salaries and wages.....						66,456 66		
Freight.....						11,581 24		
Hire of engines and cars.....						18,870 50		
Excavation.....						2,449 69		
Supplies.....						2,134 09		
Lumber.....						2,913 24		
Smithwork.....						453 17		
Furniture.....						222 30		
Semaphore.....						202 92		
Castings.....						161 07		
Frogs.....						100 00		
Repairing steam shovel and tools.....						401 62		
Board.....						571 42		
Bolts.....						241 44		
Gravel.....						137 86		
Posts.....						88 00		
Stores for blasting.....						100 50		
Track lifter.....						64 00		
Building telegraph line.....						1,200 00		
Outfit of engine.....						225 00		
Fitting room.....						35 00		
Coal oil.....						38 76		



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**RAILWAYS AND CANALS—CAPITAL—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of the CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$		cts.		Grant.	\$		cts.		Expenditure.	\$		cts.		Expenditure compared with Grant.
	Less than Estimated.	More than Estimated.	Less than Estimated.	More than Estimated.		Less than Estimated.	More than Estimated.	Less than Estimated.	More than Estimated.						
Brought forward.....					1,493,531 49		423,604 78								
<b>West of Red River, including bridge—Continued.</b>															
Hire of engines.....							1,032 90								
Blankets.....							287 28								
Keep of horses.....							768 57								
Wood.....							2,316 59								
Cattle.....							270 00								
Hand car.....							95 00								
Harness and robes.....							75 05								
Carts and waggons.....							193 00								
Tents.....							65 00								
Rent.....							610 00								
Lime.....							105 78								
Oil, &c.....							288 09								
Cleaning engines and guns.....							39 82								
Blocks.....							68 55								
Removal of building.....							138 00								
Medicine and medical services.....							52 91								
Abstracts of titles and drawing contract.....							179 50								
Wheelbarrows.....							85 60								
Locomotive fittings.....							177 15								
Repairing engine, transit car, &c.....							168 71								
Switches.....							460 10								
Tallow.....							66 72								
Mails.....							48 00								
Tent poles.....							20 00								
<b>Over.....</b>							47 06								

Camp table.....				4 50
Level, &c.....				5 50
Filter.....				4 00
Reflectors.....				20 00
Dogs.....				82 00
Drawing boards.....				10 00
Bags.....				3 00
Bricks.....				49 25
Hire of scrapers.....				9 50
Wedges.....				6 00
Track-levers.....				33 00
Mattresses.....				10 50
Sharpening saws.....				7 80
Cow and two steers killed.....				135 00
Telegraphing.....				239 95
Paint.....				10 50
Travelling expenses.....				2,514 05
Printing and translating.....				208 60
Stationery.....				182 92
Queen's Printer.....				222 64
Advertising.....				50 50
Plans for Red River bridge.....				208 00
Commission on steel rails.....				303 75
Travelling expenses, board, wages and minor disbursements, included in General Accounts.....				3,819 79
Disbursements at Ottawa.....				3,000 00
do do Winnipeg.....				3,631 40
Less—Refunds.....				446,007 40
				2,772 50
				443,234 90
				1,050,296 59
British Columbia: Emory's Bar to Savona's Ferry— Amount of Appropriation, 1880-81.....	1,000,000 00			
do brought from 1879-80.....	547,658 72			
Less—Amount lapsed 30th September.....	371,744 54			
	175,914 18			
		1,175,914 18		
Paid A. Onderdonk, work performed under Contract 60.....				31,700 00
D. O. Mills do do.....				553,300 00
do do do.....				7,800 00
do do do.....				88,100 00
do do do.....				6,000 00
John Irving, transport of rails.....				23,049 05
Morton, Rose & Co., steel rails.....				43,675 60
Carried forward.....		1,175,914 18		753,624 05

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**RAILWAYS AND CANALS—CAPITAL—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			1,175,914 18	753,624 05		
British Columbia : Emory's Bar to Savona's Ferry— <i>Continued</i>						
<i>Gazette</i> Printing Co., express charges on Minister's speech.....				428 88		
A. & G. C. Holland, copies of speech.....				438 90		
Salaries..... <i>c</i>				4,775 37		
Queen's Printer.....				556 05		
Stationery.....				828 14		
Tracing cloth.....				2 00		
Lithographing.....				18 00		
Postage.....				22 70		
Stamp.....				14 50		
Instruments destroyed by fire.....				189 00		
Sir Charles Tupper, travelling expenses to England.....				1,946 66		
Bank of Montreal, cheques of Rt. Hon. Sir John A. Macdonald for travelling expenses of self, colleagues and Col. Dennis to England				3,198 38		
Travelling expenses.....				4,190 38		
F. V. Bodwell's disbursements..... <i>d</i>				6144 551 93		
Disbursements at Ottawa.....				12,000 00		
				926,776 03		
				301 12		
LESS—Refunds.....						
Prince Arthur's Landing and Kaminitiquia Railway— Supplementary Vote.....			14,000 00		249,438 67	
Paid P.A.L. & K. Ry. Co., part purchase money.....						2,000 00

<b>Telegraph Lines and Roadway—</b>						
Amount of Appropriation, 1880-81.....	113,422 73	60,000 00				
Amount brought from 1879-80.....	112,463 95					
Less—Amount lapsed 30th September.....		8,600 00	958 78	69,558 78	14,666 03	
Supplementary Vote.....						
<b>Paid R. Fuller, maintenance of line</b> .....						
Oliver Davidson & Co., construction and operation of line, interest on drawback.....						
Slifton, Glass & Co., maintenance of line, interest on drawback, &c.....						
F. J. Bernard, per Mrs. Bernard, construction of telegraph lines.....						
F. N. Gisborne, half proportion of salary.....						
do Travelling expenses.....						
						74,986 71
<b>Station and Terminal Accommodation—</b>						
Amount of Appropriation, 1880-81.....	48,419 05	150,000 00				
Amount brought from 1879-80.....	43,862 87					
Less—Amount lapsed, 30th September.....		4,566 18		154,566 18		
<b>Paid Joseph Upper &amp; Co., station equipment,</b> .....						
do work done on bridge and building.....						
Wm. Gooderman, jun., Haggas water elevator.....						2,949 56
Fairbanks & Co., iron scales.....						3,281 54
Wm. Hazelhurst, turntables.....						6,589 53
Windmills, &c.....						1,350 00
Station houses.....						2,000 00
Erecting sheds.....						16,526 24
Lumber.....						3,650 00
Supplies.....						9,965 51
Freight.....						11,185 15
Piles.....						4,935 98
Castings.....						4,123 58
Piping.....						1,232 21
Hardware.....						1,267 13
Blacksmithing.....						752 91
Stores for engine house and water supply.....						632 50
Painting.....						312 25
Tanks.....						228 35
Letter presses.....						140 20
Bricks.....						92 15
Powder.....						84 00
Sawdust.....						63 40
Repairing pit driver and freight shed.....						45 00
Hose.....						70 00
						44 20
						23 36
Carried forward.....				154,566 18		71,639 95



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**RAILWAYS AND CANALS—CAPITAL—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of CANADIAN PACIFIC RAILWAY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		Grant.		Expend- ture.		Expenditure compared with Grant.	
	\$	cts.	\$	cts.	\$	cts.	Less than Estimated.	
							\$	cts.
Brought forward.....			151,566	18	71,639	95		
<b>Station and Termini Accomodation—Continued.</b>								
Boring well.....					37	00		
Laying floor.....					20	00		
Straw.....					16	00		
Stone.....					11	30		
Shingles.....					4	89		
Varnish.....					2	68		
Gratuities.....					75	00		
Travelling expenses.....					47	20		
Salaries and wages.....					32,078	29		
Advertising.....					102	94		
Less—Amount withheld from Dunlop & Rainie, contractors for snowploughs, on account of damage to station house.....					104,030	05		
					22	40		
<b>Rolling Stock—</b>					104,007	65		
Amount of Appropriation, 1880-81.....	82,418	23	600,000	00			50,558	53
Amount brought from 1879-80.....	4,840	84						
Less—Amount lapsed, 30th September.....			77,577	39				
Paid Moncton Car Co., cars, &c.....					50,900	00		
Ontario Car Co. do.....					77,024	08		
Joseph Upper & Co., balance on rolling stock.....					35,706	66		
John Ryan, engine and cars.....					33,960	00		
James Crossen, cars, snow ploughs, &c.....					42,827	49		

<i>Dunlop &amp; Rainnie, snow ploughs</i> .....				8,850 00
<i>Intercolonial Railway, 2 engines</i> .....				14,020 23
do sundry disbursements for services, travelling expenses, &c.....				352 21
Locomotive and car fittings.....				1,058 02
Air brakes.....				534 00
Photographic materials.....				178 71
Freight on cars.....				305 24
Travelling expenses.....				945 66
Salaries.....				3,847 74
Advertising.....				8,604 09
Queen's Printer.....				175 36
				279,307 40
				398,269 99
<b>Surveys—</b>				
Amount brought from 1879-80, available to 30th September.....			24,026 32	
Paid Sandford Fleming, balance of salary.....				30,300 00
332 copies <i>Mountain Prairie</i> .....				681 75
Hudson Bay Co., horse hire, &c.....				273 00
Salaries and wages.....				20,589 76
Travelling expenses.....				2,906 98
Supplies.....				3,892 51
Canoes, &c.....				272 30
Freight.....				241 59
Instruments.....				178 50
Repairing instruments.....				69 00
Lumber.....				13 80
Plan of Fort Simpson, &c.....				15 00
Leads and lines.....				11 80
Postage, telegraphing, labor, &c.....				38 50
Stationery.....				60 81
Fishing tackle, &c.....				7 30
Medicine.....				47 66
Tent, blankets, &c.....				27 60
Tracing paper.....				9 75
Gratuity.....				60 00
Board, freight and minor disbursements.....				217 33
				59,803 43
Less—Refunds.....			12,163 44	
Amounts advanced in 1879-80.....			5,789 07	
Amount advanced through E. V. Bodwell, charged to Pacific Railway, British Columbia.....			600 00	
				18,572 51
				41,235 92
				4,368 51
<b>Pacific Railway, General—</b>				
Paid advertising.....				17,209 60
				4,368 51

## RAILWAYS AND CANALS.

## RECAPITULATION of Expenditure on Canadian Pacific Railway construction, 1880-81 :

Canada Central Extension.....	\$205,627 00
Fort William to English River.....	69,976 96
English River to Eagle River.....	892,233 05
Eagle River to Keewatin.....	1,313,414 79
Keewatin to Selkirk.....	475,487 31
Pembina Branch.....	130,106 10
West of Red River.....	443,234 90
British Columbia.....	926,475 51
Prince Arthur's Landing and Kaministiquia R.R. . .	12,000 00
Telegraph Lines and Roadway.....	74,986 71
Station Houses and Terminal Accommodation.....	104,007 65
Rolling Stock.....	279,307 40
Surveys .....	41,235 92
Pacific Railway, General.....	4,368 51
	<hr/>
	\$4,972,461 81
Less—Refunds on account of expenditure made under appropriations in previous years for Pacific Railway, no similar appropriations now existing from which they can be deducted.....	3,957 88
	<hr/>
Total.....	\$4,968,503 93

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. LYNCH.

## REMARKS.

- a. Works in progress.
- b. Details not given owing to the lack of vouchers.
- c. Of the above sum \$2,499.96 was paid Hon. J. W. Trutch, who received \$2,499.96 from the Department of Interior, and \$900 from the Public Works Department, for his services, 1880-81.
- d. Details not given, owing to lack of vouchers.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*  
**RAILWAYS AND CANALS—CAPITAL—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		Grant.	Expenditure.	Expenditure compared with Grant.	
	\$	cts.			\$	cts.
Machine Canal— <i>a</i>						
Amount of Appropriation, 1880-81.....	781,130	26				
do brought from 1879-80.....	728,028	77				
Less amount lapsed 30th September.....			53,101	49		
			853,101	49		
Paid Wm. Davis & Sons, work performed under contract.....				126,900	00	
O'Brien, Gordon & Bergin do do .....				25,200	00	
J. Worthington & Co. do do .....				77,799	27	
O'Brien, Sullivan & Co. do do .....				3,780	00	
Walter H. Brown, timber.....				7,764	47	
John McDougall, superstructure of swing-bridge .....				7,624	79	
Geo. Dowker to pay resident engineers, &c do .....				26,743	77	
Heirs late Peter Jackson, land .....				1,147	96	
F. X. Jarry, land.....				1,522	65	
Edward Wilgress, land .....				2,516	80	
L. Bernier & Co, interest for land taken .....				7,116	68	
Use of land .....				264	94	
Travelling expenses.....				150	00	
Lithographing.....				625	35	
Salaries.....				284	05	
Stationery .....				171	63	
Advertising .....				130	49	
				4,962	86	
Less—Refund by the Bank of Montreal of amounts received to pay for land in 1876-77.....				294,505	81	
				2,340	30	
				292,165	51	
						560,935 98

*Appropriation Accounts for the Year ended 30th June, 1881—Continued.*

**RAILWAYS AND CANALS—CAPITAL—Continued.**

Account of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—		Grant.		Expendi- ture.		Expenditure compared with Grant.	
	\$	cts.	\$	cts.	\$	cts.	Less than Estimated.	More than Estimated.
Cornwall Canal—								
Amount of Appropriation, 1880-81.....	30,545	05	80,000	00				
do brought from 1879-80.....	13,427	02						
Less amount lapsed, 30th September.....			17,118	03	97,118	03		
Paid Gordon, Woodward & Chamberlain, work performed under contract.....						37,400	00	
do do labor and fittings.....						432	75	
Walter H. Brown, timber.....						7,446	24	
John E. Loney, castings.....						863	82	
Geo. N. Oill, do lumber, &c.....						527	14	
J. A. Phelan, to pay Resident Engineers, &c.....						3,682	24	
Mrs. D. W. Macdonell, portion purchase money for land.....						1,000	00	
Hugh McDonald, land.....						1,520	30	
Marsh estate, land and interest.....						432	61	
Legal services.....						467	92	
Travelling expenses.....						193	50	
Stationery.....						41	62	
						53,948	14	43,169 89
St. Lawrence Canals—								
Amount of Appropriation, 1880-81.....	70,785	44	80,000	00				
do brought from 1879-80.....	69,867	44						
Less amount lapsed, 30th September.....			918	00	80,918	00		

<b>Paid J. A. Phelan, to pay Engineers.....</b>					591 28
<b>J. Mayer, registering documents.....</b>					444 25
Salaries.....					6,487 20
Legal services.....					148 01
Travelling expenses.....					166 68
Stationery.....					20 69
Advertising.....					42 00
Painting, nails, iron stand, use of tools, &c.....					27 85
					<b>6,927 96</b>
<b>Welland Canal—b</b>					<b>73,990 04</b>
Amount of Appropriation.....					
do brought from 1879-80.....	747,075 25				
Less Amount lapsed 30th September.....	384,333 73				
		800,000 00			
		362,741 52			
		75,000 00			
Governor General's warrant.....			1,237,741 52		
<b>Paid Great Western Railway, diversion of track.....</b>					101,000 00
T. B. Townsend, lock gates.....					231,900 00
John Brown, per representatives, work performed under contract.....					169,446 77
Bannerman & Co., work performed under contract Section 33.....					110,200 00
F. B. McNamee & Co. do do 34.....					98,900 00
Hunter, Murray & Cleveland do do 35.....					70,200 00
do do do 27.....					39,100 00
P. Larkin do do 1.....					25,660 00
Usher & Battle, regulating weir and road bridge.....					28,335 17
Haney, Haney & Farry, work performed under contract Sections 19 and 20.....					
Ferguson, Mitchell & Symmes, work performed under contract section 28.....					19,800 00
John Carroll, work performed under contract Section 23.....					35,424 02
R. J. Campbell, per assignments, work performed under contract Sections 17 and 18.....					12,300 00
O'Brien, Gordon & Bergin, barges.....					
W. H. Brown, timber.....					34,100 00
Toronto Bridge Co., materials delivered.....					60,600 00
Welland Railway Co., diversion of track.....					24,800 00
Lobb, Dawson & Murray, work performed under contract Section 12.....					13,000 00
Dawson, Hart & Morrison do do.....					12,749 42
Robert Fowle, snubbing posts.....					9,500 00
A. Dobbie, iron, steel, brass, &c., for regulating weirs.....					9,100 00
C. F. Dunbar, work performed under contract section 24.....					6,100 00
J. Wilson, iron, steel, brass, &c., for regulating weirs.....					6,868 46
D. G. Rowan, trimming gate quoins, &c.....					2,750 00
J. Ham, Perry, services, &c., as Land Valuator.....					2,919 25
do do.....					2,444 00
H. Murna do do.....					2,519 75
			1,237,741 52		<b>1,136,616 64</b>

Carried forward.....

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**RAILWAYS AND CANALS—CAPITAL—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$	cts.	—	\$	cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.			
								Less than Estimated.	More than Estimated.		
	\$	cts.		\$	cts.		\$	cts.	\$	cts.	
Brought forward.....				1,237,741	52			1,136,616	84		
Welland Canal—Continued.											
Geo. N. Oill, castings, timber, &c.....								610	56		
Joseph Upper, land.....								500	00		
T. Nihan do.....								468	66		
E. McArdle do.....								1,200	00		
B. Anderson do.....								1,500	00		
Catharine Morrison, land.....								2,100	00		
J. & T. Conlon do.....								8,693	00		
Heirs of R. McKae do.....								5,871	00		
John McGilivray do.....								2,140	00		
James Clarke do.....								2,136	00		
Wm. Melanby do.....								199	40		
Oscar Upper do.....								1,000	00		
J. & E. F. Leidy do.....								30	00		
J. W. Johnson, land and damages.....								930	00		
B. F. Reynolds, land damages.....								2,650	00		
N. H. Martin do.....								115	00		
S. D. Woodruff do.....								240	00		
Rosannah Rae do.....								200	00		
L. McCallum do.....								200	00		
G. W. Miller do.....								75	00		
J. McDonagh, damages to crop.....								237	46		
James Nicholson do mill.....								317	50		
Stephea Beatty, for injury through insufficient water supply.....								926	50		
R. D. Dunn, to pay engineering staff.....								33,492	84		
do do repairs to banks.....								7,751	04		





*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*  
**RAILWAYS AND CANALS—CAPITAL—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of CANALS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	—	Grant.		Expendi- ture.	Expenditure compared with Grant.	
				\$	cts.		Less than Estimated.	More than Estimated.
Brought forward.....	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Carrillon Lock and Canal—Continued.					364,518 00			
Paid R. P. Cooke & Co., work performed under contract.....						125,800 00		
F. B. McNamee & Co. do .....						47,500 00		
Geo. Dowker, to pay Resident Engineers, &c. do .....						11,666 15		
do do labor.....						117 13		
D. R. Van Allen & Co., timber.....						5,110 93		
Salaries.....						924 99		
Travelling expenses.....						14 00		
Stationery.....						66 96		
Advertising.....						26 40		
						191,326 56	173,191 53	
Grenville Canal— <i>a</i>								
Amount of Appropriation, 1880-81.....	250,000 00							
do brought from 1879-80.....	121,762 42							
Less—Amount lapsed, 30th September.....	108,647 34							
					263,085 08			
Paid Heney, Stewart & Co., work performed under contract.....						81,300 00		
James Goodwin do .....						52,500 00		
Geo. Dowker, to pay Resident Engineers, &c. do .....						9,376 25		
A. Fleck, castings, &c. ....						778 98		
Lands purchased.....						35 55		
Salary.....						35 00		
Travelling expenses.....						26 00		



*Appropriation Accounts for Fiscal Year ended 30th June, 1881.—Continued.*

**RAILWAYS AND CANALS—CAPITAL—Continued.**

ACCOUNT of sums expended, compared with the sum granted, on account of CANALS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	10,000 00				
Miscellaneous Canals (Culbute)— <i>Concluded.</i>					
Paid Salaries and wages.....			987 37		
Rent of office.....			60 00		
Wood.....			26 25		
Shovels, spikes, screw-bolts, repairing wheels, &c.....			52 72		
Travelling expenses.....			10 50		
			1,136 84	8,863 16	

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN B. LYNCH.

- a. Works in progress.
- b. Under-estimated.
- c. Work completed under the estimate.
- d. Not required.

STATEMENT of Salaries charged in Welland and St. Lawrence Canals, Capital, for services in the Department of Railways and Canals, Ottawa.

<i>Welland Canal.</i>		\$	cts.	\$	cts.
G. A. Mothersill		1,350	00		
R. C. Douglas		1,641	00		
J. B. Spence		1,440	00		
C. Blackwell		1,333	28		
Gustave Smith		900	00		
J. H. McLeod		393	00		
J. W. Griffith		183	00		
C. Watson		116	00		
M. McKinnon		214	50		
H. LeB. Ross		122	00		
Chas. Costin		62	00		
J. Graham		46	50		
F. C. Borradaile		61	00		
A. Rouleau		72	00		
E. Bauset		60	00		
A. Johnston		58	50		
A. G. Beaudry		27	00		
E. L. Chevrier		24	00		
A. Chartier		18	00		
J. H. Fontaine		63	00		
O. Bonneville		31	00		
L. Duplessis		31	00		
Eugène Hamond		27	00		
					8,273 78
<i>St. Lawrence Canals.</i>		\$	cts.		
E. Bauset		420	00		
A. Hamel		523	50		
M. Desjardins		529	50		
D. A. McMillan		529	50		
P. Boulay		682	50		
O. Bonneville		152	00		
J. W. Griffith		91	50		
N. Hyndman		61	00		
W. Hyndman		36	00		
C. Watson		76	00		
H. LeB. Ross		62	00		
E. L. Chevrier		42	00		
L. Duplessis		31	00		
P. A. Hudon		21	00		
J. D. Van Buskirk		28	50		
James Battle		18	00		
T. Grenier		4	50		
					3,308 50
Total					11,582 28

## RAILWAYS AND CANALS.

## RECAPITULATION of Expenditure on Canals, Capital, 1880 81.

	\$	cts.
Lachine	292,165	51
Cornwall	53,948	14
St. Lawrence	6,927	96
Welland	1,242,943	37
St. Ann's Lock and Canal	69,042	76
Carillon Lock and Canal	191,326	56
Grenville	145,380	97
Culbute	4,721	62
St. Peter's	69,434	76
Miscellaneous	1,136	84
Total	2,077,028	49





OTTAWA, 11th October, 1881.

SIR,—A payment of \$49.00 was made to John Haverty, per cheque No. 152, dated 31st July last, for livery and board for Mr. Outram, while sick; this payment is charged in the statement of the 8th August.

Will you kindly explain why an account of this nature is paid for Mr. Outram.

I have the honor, &c.,

J. L. McDOUGALL,  
*Auditor-General.*

T. TRUDEAU, Esq.,  
Deputy Minister of Railways and Canals.

OTTAWA, 11th January, 1881.

SIR,—Referring to your letter of the 11th October last, wherein you ask for an explanation of the item of \$49 paid by a cheque, dated the 31st July, 1880, on account of Mr. J. Outram, for livery and board, I am directed to inform you that that gentleman has written here, in reply to a communication on the subject addressed to him by this Department on the 16th ult., stating that during the time when the bill in question was incurred he was suffering from so severe an attack of inflammatory rheumatism as to be unable to reach his office, where his presence was much needed at the time, and which is about a mile distant from his residence, without a conveyance, and that he therefore hired one from Mr. Haverty on the 3rd, 4th, 5th and 14th of June, and on another occasion of which he has not the date. The charge for board which forms part of the total of \$49, was made for dinners supplied him at Haverty's Hotel, which is adjacent to his office, during same illness.

I am, Sir,

Your obedient servant,

F. BRAUN,  
*Secretary.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

OTTAWA, 11th January, 1881.

SIR,—I have received your communication, No. 15,488, giving an explanation of a payment of \$49 to John Haverty on account of board and livery for Mr. J. Outram during the latter's illness.

Payments of such a nature appear to me to be irregular. I think that the above amount should be deducted from Mr. Outram's salary.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

T. TRUDEAU, Esq.,  
Deputy Minister of Railways and Canals.

OTTAWA, 27th January, 1881.

SIR,—Referring to your letter of the 11th instant, respecting payment to one John Haverty of the sum of \$49, for livery and board furnished to Mr. J. Outram, at Winnipeg, which sum you propose should be deducted from Mr. Outram's salary, I have the honor to inform you that it is the opinion of the Chief Engineer of the Pacific Railway that this expenditure having been incurred at a pressing time in order to enable Mr. Outram, incapacitated by rheumatism, to attend his office, should, as an exceptional case, be allowed. Instructions have been given that in future no expenditure of this nature is to be incurred without the authorization of the Department.

I have the honor to be, Sir,

Your obedient servant,

F. BRAUN,

*Secretary.*

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 31st December, 1880.

SIR,—I have examined the cheques and vouchers to the 30th November, in connection with D. S. Curry's expenditure on the Canadian Pacific Railway.

It is customary with Mr. Curry to draw cheques of very large amounts in his own favor, in order to pay the wages of men employed on the different contracts.

In each instance of this kind, I should be furnished with a certified pay list, covering the amount of the cheque and bearing the signature of each individual who receives money. Such pay-lists have not been sent me, although I have received several which are unsigned.

These latter will be exchanged with you for the required ones, which please forward immediately.

W. T. Jennings's July and September pay-lists, which are not certified by that engineer, will also be returned to you upon receipt of the certified ones.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDougall,

*Auditor-General.*

T. TRUDEAU, Esq.,  
Deputy Minister of Railways and Canals.

OTTAWA, 29th January, 1881.

SIR,—In reply to your letter of the 31st ultimo, whereby you request that the individual signature of all persons receiving money through Mr. Curry may be attached to the pay-rolls sent in by him, I have the honor to inform you that such a course with a large body of men, many of whom cannot write, and whose labor unfits their hands for properly using pen and paper, is not found to be practicable. The rule adopted, I am instructed to say, is to have all payments of laborers witnessed by two persons, whose initials are thereupon attached to the pay-lists.



With respect to the non-certification of Mr. Jennings's staff pay-rolls, to which you refer, instructions have been given for the furnishing of certified copies to replace those now in your hands.

I have the honor to be, Sir,  
Your obedient servant,

F. BRAUN,  
*Secretary.*

J. L. McDougall, Esq.,  
Auditor-General.

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OTTAWA, February, 1881.

SIR,—In reply to your communication, No. 15,651, of the 29th inst., stating the impracticability of obtaining individual signatures to Mr. Curry's pay-lists, I have the honor to inform you that I deem the mark of those unable to write, attested by a witness, as sufficient evidence that payment has been made.

With regard to the rule adopted of having two witnesses whose initials are attached to the pay-lists, I would request that their names be written in full.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDougall  
*Auditor-General.*

T. TRUDEAU, Esq.,  
Deputy Minister of Railways and Canals.

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OTTAWA, 3rd March, 1881.

SIR,—The charge of the salaries of the permanent and temporary employes in the Canadian Pacific Railway Office at Ottawa to various sub-divisions of the three votes for Canadian Pacific Railway construction seems to me irregular, and not conducive to clear account keeping.

I should be obliged by your opening a distinct sub-head in one of the three votes referred to, for the office expenditure here, making all the future charges to that sub-head, and transferring the past expenditure of this year to it.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDougall,  
*Auditor-General.*

T. TRUDEAU, Esq.,  
Deputy Minister of Railways and Canals.

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OTTAWA, 16th September, 1881.

SIR,—In my letter of the 3rd of March last suggesting the opening of a sub-head in one of the Pacific Railway votes to which the salaries of the temporary and permanent employes in the Canadian Pacific Railway Office at Ottawa might be charged, I requested that the past expenditure of the year would be transferred to it. A sub-head called "Head Office" was opened in March, and the expenditure of that and future months charged thereto. As you have not yet transferred the expenditure of the eight previous months to this sub-head, I would be obliged by your doing so as soon as possible.

Be good enough to let me know how much of the total expenditure of head office belongs to west of Red River.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

T. TRUDEAU, Esq.,  
Deputy Minister of Railways and Canals.

OTTAWA, 23rd August, 1881.

\* SIR,—The vouchers in connection with E. V. Bodwell's expenditure on the Canadian Pacific Railway in British Columbia for the year ended 30th June, 1881, have not yet reached this office.

Be good enough to forward them as early as possible, as I am anxious to examine and compare them with the cheques.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

T. TRUDEAU, Esq.,  
Deputy Minister of Railway and Canals.

OTTAWA, September 6th, 1881.

\* SIR,—Please forward to this office the vouchers in connection with John St. V. Caddy's expenditure on Canadian Pacific Railway construction for the year ended 30th June last.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

T. TRUDEAU, Esq.,  
Deputy Minister of Railways and Canals.

OTTAWA, 24th August, 1881.

SIR,—Some time ago I received your certificate, No. 698, asking the transfer of the advertising account of the year 1880-81 to various services.

In regard to the amount \$4,368.51, charged by your accountant to "Pacific Railway General," owing, as he states, to his being unable to distribute it to the various sections of the Canadian Pacific Railway, I beg to say that I have opened in the books of this office, a similar account against which I have placed the amount in question. If you have any further explanation to make it will be gladly received.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

T. TRUDEAU, Esq.,  
Deputy Minister of Railways and Canals.

\* These vouchers have not been received.

OTTAWA, February 10th, 1881.

SIR,—I have received your certificate, 422, in favor of George Dowker, to pay resident engineers on the canals for which he is paymaster. I notice that the salaries of E. Deniel, Engineer on the Grenville Canal, and Ernest Marceau, Engineering Secretary on St. Anne's, have been increased from \$90 and \$66.66 a month to \$166.66 and \$90 respectively, and that each is granted six months arrears of salary; in the former case amounting to \$459.66, in the latter \$140. How are the above increases and arrears granted? I should also like to be informed of any system or rule which may exist as to the power of the Department itself in making appointments and promotions without the concurrence of Council. The increases and arrears referred to in this letter are of such magnitude that unless there is some authority for the action being properly under the control of your Department alone, I should consider the endorsement of Council necessary.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

T. TRUDEAU, Esq.,

Deputy Minister of Railways and Canals.

OTTAWA, 14th February, 1881.

SIR,—In reply to your letter of the 10th instant, with reference to the increases of salary granted to Mr. E. Deniel and Mr. E. Marceau, Engineers, employed on the Grenville and St. Anne Canals respectively, I have the honor to inform you that the said increases, dating from the 1st July last, and amounting to the sums set down in the certificate, No. 422, to which you refer, have been granted by the Minister upon the recommendation of the Superintending Engineer of those works, and of the Chief Engineer of Government Canals, the two officers receiving increases being employed on works of construction and not in any way members of the permanent canal staff.

I have the honor to be, Sir,

Your obedient servant,

F. BRAUN,

*Secretary.*

J. L. McDOUGALL, Esq.,

Auditor-General.

OTTAWA, 25th November, 1881.

SIR,—I beg to inform you that the pay-lists, initialed according to the rule adopted by your Department, covering the advances made by D. S. Curry, in his own favor, have not yet reached this office.

Be good enough to forward them as speedily as possible.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

T. TRUDEAU, Esq.,

Deputy Minister of Railways and Canals.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—CAPITAL.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, OTTAWA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$ cts.	\$ cts.	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Eastern Block Departmental Buildings, for construction of fire and burglar proof vaults—						
Amount of Appropriation .....		8,000 00				
do Supplementary Grant.....		4,000 00	12,000 00			
Paid Wm. Toms, contractor .....	7,132 10					
J. & J. Taylor, for doors and lock .....	1,610 90					
Advertising..... <i>a</i>	79 98			8,823 98	3,177 02	
Western Block, Departmental Buildings, for finishing rooms in basement for Dead Letter Branch, Post Office Department—						
Amount of Appropriation .....		2,400 00				
Supplementary Grant for balance due to Messrs. Strachan, Beckett & Aspell, on final estimate in connection with their contract for joiner and carpenter work, plastering, painting, roofing, &c..... <i>b</i>		402 71	2,802 71			
By paid Strachan, Beckett & Aspell, balance due on contract.....	402 71					
Wm. Toms, contract .....	1,524 00					
Queen's Printer.....	0 51					
Advertising.....	81 66			2,008 88	793 83	
Carried forward.....			14,802 71	10,831 86		3,970 85

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—CAPITAL—Continued.**

ACCOUNT of sums expended, compared with the sum granted, on account of PUBLIC BUILDINGS, OTTAWA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$ cts.		Grant.	Expendi- ture.	Expenditure compared with Grant.	
	\$	cts.			Less than Estimated.	More than Estimated.
Brought forward.....			14,802 71	10,831 35		
Grounds—						
Balance brought from 1879-80.....	2,242	57				
Governor General's warrant.....	1,400	00				
	3,642	57				
Less Amount lapsed, 30th September.....	2,242	57	1,400 00	1,400 00		
By paid Marshal Wood, on account of claim for improvement of grounds.....			16,202 71	12,231 86		
						3,970 85

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

- a. Work executed for less than original estimate.
- b. The Vote was partly to provide against a claim, the settlement of which left a balance.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—CAPITAL—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of TELEGRAPHS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Land and cable telegraph lines, for the Sea Coast and Islands of the Lower River and Gulf of St. Lawrence, &c.....		200,000 00			
By Sub-marine cables and telegraph wire.....	125,024 63				
Telegraph poles.....	10,703 00				
Putting up telegraph poles, &c.....	11,768 83				
Erecting wires and building line.....	7,701 31				
Making trenches for cables.....	586 39				
Lanterns, laying cable and repairing.....	2,170 11				
Inspection of poles.....	624 23				
Building huts and houses.....	220 62				
Lumber.....	657 47				
Making and rigging flag staffs.....	716 39				
Mast and spars.....	146 50				
8 sets of flags.....	560 00				
1 ensign.....	10 00				
Erection of signal flags.....	247 10				
Pins, brackets, &c., for telegraph poles.....	478 30				
Insulators.....	614 25				
Transmitter.....	44 16				
Signal codes.....	273 03				
Charter of schooner.....	40 00				
Steam launch.....	900 34				
Premiums for insurance.....	1,200 00				
Purchase of horse and wagon.....	200 00				
Stores for signal station.....	79 25				
Telegraph material and sundries.....	1,466 23				
Salaries, services and labor.....	3,612 97				
Hardware.....	136 43				
Telescopes.....	221 18				
Fire brick.....	36 00				
Painting.....	29 50				
Advertising.....	284 16				
Printing.....	129 74				
Travelling expenses.....	1,481 83				
Stationery.....	46 08				
Telegraphing.....	752 77				
Freight.....	2,030 50				
Paid J. U. Gregory, for services.....	150 00				
	175,343 30				
LESS—Refund by T. N. Gisborne, on account of travelling expenses.....	205 29		175,138 01	24,861 99	
		200,000 00	175,138 01	24,861 99	

I certify that this account has been examined under my directions and is correct.

Examined,  
J. H. P. GIBSON.

J. L. McDOUGALL,  
Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—CAPITAL—Continued.**

RECAPITULATION of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Appropriations and Balances brought forward.	Balances lapsed 30th September, 1880.	Net Grant Available.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
East Block, Departmental Buildings.....	12,000 00	.....	12,000 00	8,822 98	3,177 02	
West Block do .....	2,802 71	.....	2,802 71	2,000 88	793 83	
Grounds .....	3,642 57	2,242 57	1,400 00	1,400 00		
Land and Cable Telegraph Lines.....	200,000 00	.....	200,000 00	175,138 01	24,861 99	
Totals.....	218,445 28	2,242 57	216,202 71	187,361 87	28,832 84	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$	cts.	Grant.	Expendi- ture.	Expenditure, compared with Grant.		
					\$	cts.	Less than Estimated.
Ottawa Drill Shed— <i>a</i>							
Amount of Appropriation.....							
do brought from 1879-80.....	3,000	00					
do Supplementary Grant.....	47	95	3,597	95			
	650	00					
By Ottawa Gas Co., supplying and laying gas-pipes.....	64	10					
City of Ottawa, excavating trenches and water-pipes.....	685	44					
Philip Veale, Contractor.....	1,497	84					
Gratton & Allard, for winter sashes.....	225	00					
H. G. Roche, for gas-fittings.....	522	21					
Making drain.....	15	00					
Grading grounds.....	100	00					
Repairing fence.....	83	05					
do chimney.....	6	80					
W. C. Travis, for injury and loss of time.....	10	00					
D. Smith, services as Clerk of Works.....	225	00					
Advertising.....	22	40					
Queen's Printer.....	5	89					
			3,442	73		155	22
Ottawa Geological Museum—							
Amount of balance brought from 1879-80.....	28,571	83					
do Supplementary Grant.....	9,250	00					
	37,821	83	37,704	86			
	116	97	41,302	81			
Less—Amount lapsed 30th September.....							155 22
Carried forward.....			3,442	73			



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1881, show the surplus or deficit upon each sub-head of Vote.

Service.	\$	cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			41,302 81	3,442 73	155 22	
Ottawa Geological Museum—Continued.						
By B. Dunning, construction of drain.....						
City of Ottawa, for water.....	131	90				
H. Meadows, rent of stoves, &c.....	52	25				
D. O'Connor, legal services re Clarendon Hotel.....	48	70				
Purchase of Clarendon Hotel.....	328	98				
Insurance premiums.....	20,000	00				
Thomas Askwith, contractor.....	116	25				
R. White, alterations.....	10,619	25				
D. Smith, Clerk of Works.....	6	93				
Advertising.....	227	50				
	99	20				
				31,610 96	6,093 90	
Ottawa Post Office—						
Amount appropriated for balance of purchase of land.....			5,042 06			
By Heirs estate of late J. Egan.....						
Balance due on Post Office site.....						
Bellefleur Public Buildings (site).....			6,000 00			
By D. O'Connor, legal services re purchase of site.....	125	31				
Thomas Willis, purchase of land.....	5,500	00				
Evans & Bolger, survey of site.....	12	00				
				5,637 31	362 69	
St. Catharines Post Office.....			6,000 00			
By P. McCarthy, legal services re purchase of land.....	90	35				
Henry A. King, for land purchased.....	3,250	00				
W. L. Copeland do.....	2,750	00				
				6,090 35		
						90 35



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sum granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$	cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			80,719 87	62,406 54	8,461 62	148 29
Kingston Military College— <i>Continued.</i>						
S. T. Drennan, combined desk.....		87 50				
R. Muller, for instructing Operator.....		50 00				
City Treasurer, Kingston, fire-alarm telegraph.....		14 00				
Hardware, smithwork, plumbing, &c.....		169 21				
John Drysdale, services as Engineer.....		291 00				
Advertising.....		69 30				
Queen's Printer.....		6 90				
Kingston Fortifications— <i>f</i>				2,017 90	7,982 10	
Amount of Appropriation.....	6,000 00					
do Balance brought from 1879-80.....	414 54					
do Supplementary grant to pay John Waddell for extra work performed in 1877 in connection with his contract for stables at Tête du Pont Barracks.....	416 53					
	6,831 07					
	98 25		6,732 82			
Loss—Amount lapsed, 30th September, 1880.....						
By Power & Son, to pay labor.....	635 00					
do for services as Architects.....	395 00					
Thos. McMahon, painting.....	1,008 93					
R. M. Horsey, wire window guards.....	119 44					
W. B. & S. Anglin, pine timber.....	42 87					
J. Muckleston & Co., hardware.....	17 41					
Geo. Newlands & Son, repairs, &c.....	540 49					

W. Allen, plumbing.....	190 16			
John Waddell, in full of all claims on his contract.....	416 63			
Thos. Overend, Contractor.....	2,261 00			
John McMahon, repairs, &c.....	754 09			
John McMahon, repairing furniture.....	40 35			
S. T. Drennan, for lumber.....	110 83			
do do hardware.....	70 13			
do do labor.....	48 25			
do do plumbing.....	55 66			
	6,706 24		26 58	
<b>Kingston Penitentiary—</b>				
Amount of Appropriation.....	11,500 00			
do balance brought from 1879-80.....	5,993 07	16,732 82		8,008 63
		17,493 07		
By J. Muckleston & Co., galvanized iron and castings, &c.....	6,457 37			
John Bowes, salary and travelling expenses as architect.....	1,262 30			
W. B. & S. Anglin, lumber.....	824 40			
Joseph Jamieson, steam fitting and plumber fitting.....	399 30			
Wm. McRossie, lumber.....	3,701 38			
Johnson Day, bricks.....	450 00			
Glen & Morse, 1 hand power elevator.....	100 00			
L. B. Spencer, 2 new boilers for new asylum.....	500 00			
James Yanarder, 404 loads of sand.....	303 00			
McMahon Bros., cement, &c.....	81 90			
Folger & Haney, freight.....	8 46			
A Parent, copying.....	21 60			
	14,109 11			3,383 96
<b>Kingston Military Buildings (repairs).....</b>				
By Advances to Power & Son, to pay labor, &c., on Kingston Military College.....	660 00	4,000 00		
Power & Son, professional services as Architects on Kingston Military College.....	775 00			
John McMahon, building ice, meat and fuel house.....	733 00			
H. R. Worthington, 1 steam pump.....	300 00			
John Waddell, for work upon boiler house.....	425 00			
R. M. Horsey, plumber work.....	35 24			
Wm. Allen, do.....	144 08			
Wm. McRossie, lumber.....	88 82			
Thos. McMahon, painting.....	69 60			
J. Muckleston & Co., hardware.....	12 91			
W. B. & S. Anglin, lumber.....	39 46			
J. G. Baston, labor, &c., repairing water pipes and heating.....	70 12			
Carried forward.....	3,353 23	21,93 07	14,109 11	3,383 96

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, ONTARIO, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.		Expendi- ture.	Expenditure compared with Grant.	
	\$	cts.		Less than Estimated.	More than Estimated.
Brought forward.....	\$	cts.	\$	\$	cts.
Kingston Military Buildings (repairs) — <i>Continued.</i>	3,353	23	14,109	3,353	96
G. Newlands & Sons, labor, &c, mason work.....		58 29			
Folger & Hanley, steam pump, &c.....		9 75			
McMahon Bros., hardware.....		1 41			
R. Bunt, plumber work.....		6 45			
W. M. Dreunan, hardware.....		6 82			
Chown & Cunningham, castings.....		4 70			
J. Brokenshire, 1 new pump.....		8 80			
Davidson, Doran & Co., repairing boilers.....		49 26			
J. F. McDermot, shafts for carts.....		2 50			
L. B. Spencer, store grate.....		1 20			
W. McKay, painting.....		32 00			
J. Drysdale, services as engineer.....		450 00			
do travelling expenses.....		11 70			
Queen's Printer.....		2 40	3,998 51	1 49	
Windsor Post Office and Custom House— <i>h</i>					
Amount of Appropriation.....	18,000	00			
do Supplementary Grant.....	1,800	00			
	19,800	00			
By E. Chanteloup, brass box fronts.....	1,408	00			
Bailey & Walker, fittings.....	3,746	80			
Bennett & Wright, heating apparatus.....	2,630	10			

Desisle & Parent, sidewalks and fencing.....	388 00		
J. H. Harris, painting, &c.....	64 40		
E. T. Barnum, iron railing.....	138 10		
Thos. Jones, sodding, making roads and planting trees.....	339 55		
Curry Bros., furniture.....	20 75		
Zabraskie & Thorpe, brass plates.....	29 05		
Drake & Joyce, furniture supplied.....	2,630 50		
Charles Young, gas-fittings.....	700 00		
Wm. G. Nutson, alterations.....	115 00		
St. Louis & Bourke, carpets and blinds.....	582 91		
Wm. Toms, contractor.....	4,620 45		
Wm. Scott, professional services as Architect.....	1,349 25		
John Hannon, sundry services.....	160 34		
Canadian Express Co., express charges.....	5 20		
Canadian Steam Users Co., inspecting boiler.....	10 00		
Windsor Gaslight Co., gas pipes.....	15 77		
Neveaux Bros., tools and solder.....	8 35		
Detroit Sash Works Co., cleaning bolts and locks.....	6 50		
W. Shoreland, Clerk of Works.....	375 00		
Advertising.....	108 59		
		41,293 07	
		19,522 61	277 39
		37,660 23	3,662 84

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,  
Auditor-General.

Examined,  
J. H. P. GIBSON.

- a. Work not all completed.
- b. Cost of site less than amount of appropriation therefor.
- c. Cost of site more than anticipated.
- d. Cost of minor repairs not anticipated.
- e. Work not carried out.
- f. Repairs not carried on as rapidly as anticipated.
- g. Amount of repairs required less than estimated.
- h. Wall not completed.

*Appropriation Accounts for Fiscal Year ending 30th June, 1881—Continued.*  
**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, QUEBEC, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$ cts.		Grant.		Expenditure.		Expenditure compared with Grant.	
	\$	cts.	\$	cts.	\$	cts.	Less than Estimated.	More than Estimated.
Grosse Isle Quarantine Station—								
Amount of Appropriation.....	13,000	00						
do Supplementary Grant to pay Piton & Co. in full of all claims for buildings erected by them since June, 1873.....	2,215	99	15,215	99				
By L. P. Gauvreau, for copies of Reports.....	20	00						
A. Audet, for translating Report.....	9	00						
J. W. H. Watt, for travelling expenses.....	60	00						
Thos. J. LePAGE, for copies of plans.....	5	00						
Piton & Co., amount in full of all claims.....	2,215	99						
Advertising.....	223	01						
Queen's Printer.....	21	13			2,554	13	12,661	86
Quebec and Lévis Fortifications— a								
Amount of Appropriation.....	40,000	00						
By paid Parent & Lortie, Contractors.....	873	00						
Alfred Lortie, Contractor.....	6,965	00			40,000	00		
J. W. Harper, to pay labor.....	5,615	33						
E. Roussel, repairs.....	651	11						
F. Marois, contract.....	3,580	00						
H. J. Becner, contract.....	6,750	00						
do St. Louis Gate.....	11,460	00						
Carrier, Laime & Co., pump, fire extinguisher, &c.....	452	00						
F. X. Blouin, repairs to walls.....	218	50						
E. Mathieu, covering walls.....	149	00						
Pierre Sanson, making fences.....	690	00						
Chas. Trudel, making door.....	4	00						
R. Cochraue, labor.....	15	00						

T. J. Lepage, professional services.....	1,084 30			
Edward Dunn, services as Clerk of Works.....	120 00			
J. Jobin do do.....	243 00			
M. Guilfof do do.....	106 00			
W. Imlah do do.....	90 00			
H. Tranquille do Watchman.....	50 00			
P. Lefrançois, teaming.....	1 20			
C. Lapiere, copying.....	46 50			
P. L. Morin, plan.....	10 00			
J. E. Livernois, photographs of Kent and St. Louis Gates.....	189 00			
J. W. H. Watts, travelling expenses.....	127 34			
J. Shearer do.....	100 00			
C. McCarthy do.....	130 65			
W. M. Hutchison do.....	46 75			
W. Curran do.....	35 45			
Queen's Printer.....	16 87			
Less—Refund by J. W. Harper.....	5 30			
Amount contributed by Her Majesty.....	2,433 33			
<b>Durham Terrace Extension—</b>				
Amount of Appropriation.....	5,000 00			
do brought from 1879-80.....	12,913 60			
Less Amount lapsed 30th September, 1880.....	3,014 35			
	9,899 25	14,889 25		
By paid Thos. Pampalon, Contractor.....	7,667 42			
John O'Leary do.....	5,240 00			
J. N. Guilfof, services as Clerk of Works.....	567 00			
E. Dunn do.....	50 00			
John Shearer, travelling expenses.....	478 35			
J. W. H. Watts do.....	96 80			
Queen's Printer.....	1 93			
	14,101 50	14,101 50		797 75
<b>Securing Cliff under Citadel—</b>				
Amount of Appropriation.....	21,700 00			
By paid Hon. John Hearn, for purchase of row of buildings.....	768 25			
H. Hatch, for demolishing house, Champlain Street.....	112 75			
H. Hatch, for removing stone.....	294 00			
J. E. Larue, legal services.....	98 60			
J. A. Charlebois do.....	13 30			
J. E. Charlebois do.....	16 18			
R. Greig, interest on purchase of lot.....	427 50			
John Giblin, services as Inspector.....	234 00			
W. Imlah do Clerk of Works.....				
Carried forward.....	23,664 58	105,105 24	54,037 00	16,078 24



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, QUEBEC, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$ cts.	\$ cts.	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward .....		23,664 58	105,105 24	54,037 00	16,078 24	
Securing Cliff under Citadel— <i>Continued.</i>						
J. W. Harper, to pay for labor.....		2,590 20				
John Shearer do .....		89 60				
J. W. H. Watts, travelling expenses .....		43 50				
do .....		67 45				
W. Imiah do .....		159 75				
John Shearer do .....		111 50				
Chas. McCarthy do .....		0 96				
Queen's Printer.....		26,727 54				
		2,500 00		24,227 54	10,772 46	
Less Amount contributed by City of Quebec.....			2,000 00			
Quebec Marine Hospital.....						
By paid Auguste Laberge, contract.....		1,811 00				
P. M. Pelletier, Clerk of Works.....		225 00				
Queen's Printer.....		2 90		2,038 90		38 90
Quebec Custom House, heating.....			10,000 00			
By paid Z. Chartré, for repairs.....		227 00				
P. M. Pelletier, Clerk of Works.....		225 00				
Advertising.....		166 25				
Queen's Printer.....		8 63		623 83	9,373 12	
Quebec Artillery Barracks.....			2,000 00			
By paid Pierre Chateauvert, work on Dauphine Barracks .....		536 00				

<i>H. Hatch, for alterations</i> .....	300 00				
<i>Jos. Mathieu do</i> .....	770 00				
<i>J. W. H. Watts, travelling expenses</i> .....	40 00				
<i>Queen's Printer</i> .....	3 74				
		2,500 00		1,649 74	350 26
Three Rivers, fitting up old barracks for public offices.....					
By paid John Bourgeois, for labor, making alterations, &c.....	2,386 02				
Chas. Dugri, removing snow, &c.....	5 60				
Z. Hamel, watchman.....	80 00				
F. M. Hamel, translating specification.....	4 00				
		12,000 00		2,475 62	24 38
Sherbrooke Post Office, Custom House, &c.....	5,000 00				
By paid the Eastern Townships Bank, purchase price of land for site.....	3,500 00				
Sarah I. Rankin and Ann E. Rankin, purchase price of land for site.....	35 00				
E. Pellen Felton, legal services.....	25 00				
A. S. Hurd do.....	25 75				
Towle & Elkins do.....	3 00				
E. P. Felton, plan of lots.....					
		9,000 00		8,588 75	3,411 25
Montreal Inland Revenue Offices.....					
By paid C. Dandelin, services as Clerk of Works.....	563 71				
Queen's Printer.....	13 08				
				576 79	8,423 21
St. John's Post Office, Custom House, &c.....	3,000 00				
Amount of balance from 1879-80 available to 30th September.....	3,712 48				
		6,712 48			
By paid A. P. McDonald & Co., furniture.....	2,244 00				
E. Chanteloup, brass fronts, locks, &c.....	849 60				
A. C. Hutchinson, services as Architect.....	337 38				
A. Penrose McDonald, pointing walls.....	27 80				
Tees & Co., office furniture.....	75 00				
E. Morel, stores.....	149 20				
H. A. Piché, copying.....	36 60				
W. R. Billings, travelling expenses.....	55 25				
				3,774 23	2,938 25
St. Vincent de Paul Penitentiary— <i>g</i>					
Amount of Appropriation.....	20,000 00				
do Supplementary Grant.....	800 00				
do balance brought from 18 9-80, available to 30th September.....	4,791 31				
		25,591 31			
By paid Letourneux, fils et Cie., hardware.....	2,000 84				
Morland, Watson & Co., do.....	109 27				
A. Lacroste do.....	1,738 97				
				97,995 45	51,371 17
Carried forward.....	3,849 08	174,909 03			38 90



J. Devlin	do	20 00			
M. Clancy	do	36 65			
Stationery		39 99			
Citadel, repairs to roof.....			4,000 00	15,437 45	10,153 86
By paid Z. Vandy, contract.....		2,756 00			
P. W. Pelletier, Clerk of Works..		75 00		2,831 00	1,169 00
Montreal Custom House.....			4,500 00		4,500 00
			183,469 03	116,263 90	67,194 03
					38 90

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,  
Auditor-General

Examined,  
J. H. P. GIBSON.

- a. Work not carried on as rapidly as anticipated.
- b. More work executed than anticipated.
- c. and d. Work not carried on rapidly enough to expend the entire appropriation.
- e. Cost of site not equal to amount appropriated.
- f. Work estimated for not all carried out.
- g. Work estimated for not all carried out.
- h. Work not carried out.

OFFICE OF THE AUDITOR-GENERAL,  
OTTAWA, 17th February, 1881.

SIR,—With respect to your application, No. 837, for the payment of lands purchased for Sherbrooke Post Office, &c., I will be obliged if you forward to me the certificates of the valuers as required by Sec. 33 Audit Act.

I have the honor, &c., &c.,

J. L. McDOUGALL,  
*Auditor-General.*

G. F. BAILLAIRGÉ, Esq.,  
Deputy Minister of Public Works.

OFFICE OF THE AUDITOR-GENERAL,  
OTTAWA, 26th March, 1881.

SIR,—*Re* Sherbrooke Post Office, I learn that you suppose my interpretation of the 33rd section of the Audit Act, which makes it illegal to pay for land without the certificate of a valuator is incorrect.

I shall be glad to refer the matter to the Minister of Justice, if you wish me to do so.

I have the honor, &c., &c.,

J. L. McDOUGALL,  
*Auditor-General.*

G. F. BAILLAIRGÉ, Esq.,  
Deputy-Minister of Public Works.

OTTAWA, 30th April, 1881.

SIR,—I am directed to state that the Minister of Public Works has been informed by his officers that you, as Auditor-General, refuse to allow the payment of the property purchased by him at Sherbrooke, P.Q., as a lot on which public buildings for the use of the Dominion are to be erected, in accordance with an Order in Council of the 31st July last.

The Minister wishes to be informed immediately whether this is the case, and if so, why?

I have the honor to be, Sir,  
Your obedient servant,

F. H. ENNIS,  
*Secretary.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

OFFICE OF THE AUDITOR-GENERAL,  
OTTAWA, 3rd May, 1881.

SIR,—Your communication of the 30th ult., 6,737, was received while I was absent. I beg to refer you to my letters of the 17th February and 26th March, which explain the legal difficulty, which, as it appears to me, lies in the way of my passing the certificate in question.

If you should think my interpretation unwarranted, I shall be glad, as I have previously intimated, to ask the Department of Justice for an opinion on the subject.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

F. H. ENNIS, Esq.,  
Secretary, Public Works.

OTTAWA, 17th May, 1881.

SIR,—I beg to state that the question of your objection to order the payment of the purchase money of the site acquired for the proposed Dominion building at Sherbrooke, P.Q., was submitted to the Minister of Justice, and his opinion obtained under date of the 11th inst., that in view of the Order in Council of the 31st July, 1880, authorizing the purchase, "the objection of the Auditor-General was not well founded." I am therefore directed to request that payment of the amount be now made.

I have the honor to be, Sir,  
Your obedient servant,

F. H. ENNIS,  
*Secretary.*

J. L. McDougall,  
Auditor-General.

OTTAWA, 21st May, 1881.

SIR,—In connection with my letter of the 17th instant, informing you of the opinion given by the Minister of Justice in the matter of your objection to order the payment of the purchase money of the site for the proposed Dominion building at Sherbrooke, P.Q., and requesting that the amount be paid, I am now directed to enclose herewith a copy of that opinion.

I have the honor to be, Sir,  
Your obedient servant,

F. H. ENNIS,  
*Secretary.*

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 11th May, 1881.

SIR,—With reference to your communication of the 25th April and previous communications with respect to the objection of the Auditor-General to the payment of the purchase money of the site for the proposed Dominion building at Sherbrooke, Que., and requesting the opinion of this Department whether in view of the Order in Council of the 31st July last, authorizing the purchase, that objection holds good, I have the honor to say, that in my opinion, in view of the Order in Council referred to, the objection of the Auditor-General was not well founded.

I am to say that, having submitted the matter to the Minister of Justice, he concurs in the above opinion.

I am, Sir,  
Your obedient servant,

Z. A. LASH,  
*Deputy Minister of Justice.*

F. H. ENNIS, Esq.,  
Secretary, Department of Public Works.

OFFICE OF THE AUDITOR-GENERAL,

OTTAWA, 3rd June, 1881.

SIR,—With reference to your application No. 837 *re* "Sherbrooke Post Office," I have the honor to inform you that the Minister of Justice has given me his opinion, that the certificate of a valuator is not necessary, I am therefore passing the above certificate.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDougall,  
*Auditor General.*

G. F. BAILLAIRGÉ, Esq.,  
Deputy Minister of Public Works.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NEW BRUNSWICK, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$	cts.	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
St. John, N.B., Custom House—			54,000	00		
Amount of Appropriation .....						
By Paid Williams, Anderson & Williams, contract.....	33,353	95				
W. L. Appley, contract for heating .....	13,771	00				
A. Christie & Co., contract for fittings.....	4,846	84				
Lloyd & Co., coal.....	882	36				
R. P. McGivern, coal.....	93	85				
Wisdom & Fish, 1 iron coal barrow.....	30	00				
W. H. Thorne & Co., hardware.....	93	85				
D. O. L. Warlock, clock.....	60	00				
C. E. Burnham & Sons, furniture.....	412	00				
A. J. Lordley & Son do.....	54	00				
W. H. Thorne & Co., gas fittings .....	288	00				
T. Campbell, gas fittings.....	192	00				
Geo. Blake do.....	181	90				
J. W. Egan, carpets.....	62	00				
A. B. Sheraton, carpets.....	276	39				
O. Dunlop, for removal of vault.....	12	80				
J. & J. D. Howe, office furniture.....	74	00				
J. Richey, painting.....	35	00				
A. O. Skinner, carpeting.....	20	00				
D. Ewart, travelling expenses.....	150	00				
W. R. Billings do.....	120	00				
H James do.....	100	00				
A. Desjardin, copying.....	10	50				
J. A. Theriault, salary.....	62	50				
G. H. Jones, services as Engineer.....	180	00				
McKean & Fairweather, Architects.....	1,612	00				
Thos. Campbell, Inspector.....	270	00				

	180 43	11 20	1,080 00	58,415 77	12,219 79	4,415 77
Advertising.....						
Queen's Printer.....						
J. Sullivan, services as Clerk of Works.....						
St. John, N.B., Post Office.....						
Balance brought from 1879-80.....						
Less—Amount lapsed 30th September, 1880.....						
By paid Jones, Booth & Doddridge, contract.....	29,470 00					
George J. Chubb, on account work.....	4,000 00					
James McAuliy, contract heating.....	2,800 00					
Thomas H. Fitzgibbon, contract for fittings.....	3,855 00					
John Fensom, hydraulic elevator.....	3,000 00					
W. H. Gibbon, removing coal, hay, &c.....	120 00					
A. E. Peters, locks, &c.....	262 00					
Jones & Emery, iron door and gate.....	180 00					
Magee Bros., coal.....	92 69					
Lloyd & Co. do.....	385 50					
J. W. Harper, to pay draughtsmen.....	224 75					
W. M. Smith, on account professional services.....	600 00					
C. F. Tilley, services as Clerk of Works.....	1,080 00					
L. H. Young do as Inspector of iron.....	450 00					
J. A. Jones do testing iron work.....	40 00					
W. M. Smith do do boiler.....	20 00					
J. B. Smith do do do.....	7 50					
T. Campbell do as Inspector.....	270 00					
W. H. Tuck, legal services.....	20 00					
Harrison & Burbidge, legal services.....	10 00					
Samuel Ewing, labor and cartage.....	25 00					
Water Commissioners, water supplied.....	7 08					
R. G. Magee, Engineer of elevator.....	45 00					
Jos. Vincent, Services.....	60 00					
L. E. Gervais, copying.....	45 00					
M. L. Ether do.....	6 00					
M. G. Simpson do.....	17 50					
D. Ewart, travelling expenses.....	150 00					
Advertising.....	219 83					
Queen's Printer.....	14 86					
Carried forward.....				47,477 71	12,219 79	4,415 77
				113,679 50	12,219 79	4,415 77

\* The above over-expenditure was authorized by Governor-General's Warrant.



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NEW BRUNSWICK, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.		Expenditure.	Expenditure compared with Grant.		
	\$	cts.		Less than Estimated.	More than Estimated.	
Brought forward.....	\$	cts.	\$	cts.	\$	cts.
Fredericton, N.B., Post Office— <i>b</i> Amount of Appropriation.....	4,000	00	105,893	48	12,219	79
do brought from 1879-80.....	2,641	12				
	6,641	12				
	146	19				
Less—Amount lapsed 30th September, 1880.....	1,394	50	6,494	93		
By paid J. Limerick, contract for fittings.....	810	00				
Wm. Lawlor, finishing floors.....	625	00				
The Peters Combination Lock Co., brass letter boxes, &c.....	423	40				
Robert Suherland, contract grading grounds.....	390	00				
A. Christie & Co., contract fittings and screen.....	230	00				
J. & J. O'Brien, gas pipes and fixtures.....	39	31				
Fredericton Gas Co., laying gas main.....	471	70				
A. G. Bowes, fitting furnaces.....	2	37				
W. H. Thorne & Co., freight and cartage.....	64	00				
R. Winters, painting and graining.....	59	00				
J. W. Harrington, window shades.....	20	15				
F. B. Edgcombe, carpets, &c.....	183	00				
C. E. Rnham & Sons, furniture.....	360	00				
D. E. Dunham, professional services.....	900	00				
B. McCaffray, Clerk of Works.....	43	08				
Advertising.....	4	38				
Queen's Printer.....	45	75				
R. McElveny, services as Caretaker.....			6,070	64		
Woodstock Post Office— <i>c</i> Amount of Appropriation.....	2,000	00				
					424	29

<i>do</i> Supplementary Grant.....	2,700 00	4,700 00		
By paid John Corkery, for land for site.....	3,736 00			
E. M. Boyer, for surrender of lease on above.....	900 00		4,636 00	64 00
Partridge Island Marine Hospital— <i>d</i> Amount of Supplementary Grant.....	250 00			
<i>do</i> available to 30th September, 1880.....	967 50	1,217 50		
By paid D. W. Clark, repairs to Engineer's house.....	975 00			
W. M. Smith, professional services as Architect.....	67 50		1,042 50	175 00
General Penitentiary for the Maritime Provinces at Dorchester, to complete present building.....	27,000 00			
Balance brought from 1879-80.....	25,331 36			
Less—Amount lapsed 30th September, 1880.....	62,331 36			
	16,501 52	35,829 84		
By paid for hardware.....	1,208 26			
Galvanized iron.....	105 73			
Water pipes, hydrants and plumbing.....	9,240 70			
Heating apparatus, boiler, &c.....	2,667 82			
Blacksmith work.....	426 65			
Wagons and bolts.....	259 91			
Altering heating apparatus.....	198 97			
I safe.....	500 00			
Water gate.....	25 00			
Putting up stove pipes.....	12 01			
Chandeliers.....	215 00			
Repairs to tower, flag stone, &c.....	407 47			
Furniture.....	2,206 51			
Clocks.....	172 50			
Carpets, curtains, cornices and cloth.....	1,463 99			
Pitch and oakum.....	8 28			
Carpenter work.....	1,241 52			
Fence pickets and poles.....	1,328 60			
Lumber.....	242 37			
Freight, cartage and express charges.....	1,628 26			
Extending range, chimneys, &c.....	207 00			
Rubber mat, &c.....	135 10			
Repairing Warden's house.....	61 96			
Painting.....	394 95			
Labor.....	4,315 40			
Carried forward.....	161,939 77	117,642 62	12,883 08	4,415 77

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NEW BRUNSWICK, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service	\$	cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
Brought forward.....	\$	cts.	\$	cts.	\$	cts.
			161,939 77	117,642 62	12,883 08	4,415 77
General Penitentiary, Maritime Provinces—Continued.						
Cotton duck, soap and cash.....				26 14		
A. E. Killen, contract for outbuildings.....				13,500 00		
Land purchased for aqueduct.....				1,650 00		
W. Morgan Smith, professional services as Architect.....				713 40		
Harrison & Barbridge, legal services.....				206 66		
J. Nelson, professional services, examining ranges.....				13 35		
W. J. Crossdale, services as Engineer, water supply.....				519 82		
Wm. Moir, services as Inspector.....				197 42		
W. Robertson, services as Clerk of Works.....				904 75		
J. E. Turnbull do				843 00		
J. B. Forster, services as Caretaker.....				300 00		
R. J. Cook, services as Engineer.....				140 00		
M. Campbell, services as Fireman.....				16 00		
Postage, telegrams and stationery.....				79 27		
Travelling.....				255 46		
Advertising.....				101 59		
Queen's Printer.....				30 62		
Bell hanging.....				38 00		
Opening drain.....				120 62		
1 ensign.....				24 10		
			.....	48,334 17	.....	12,504 33

Dorchester Penitentiary—To construct new wing..... ✓	20,000 00	2,460 00	17,540 00
By paid F. McManus & Sons, contractors.....			
Dorchester Penitentiary—			
To pay Mr. Alexander Mackenzie the extra cost of stone.....	21,480 00		
By paid Alexander Mackenzie in full of all claims in connection with his contract.....		22,480 00	
St. John, N.B., Savings Bank—			
Balance brought from 1879-80.....	6,626 87		
Less—Lapsed 30th September, 1880.....	7,796 12		
		830 75	
Paid John McGourty, contract.....	814 00		
H. Peters, for survey plan of lot.....	10 00		
Advertising.....	6 75		
		830 75	
	205,250 52	191,747 54	30,423 08
			10,920 10

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,  
Auditor-General.

Examined,  
J. H. P. GIBSON.

- a. Work not carried out strictly in accordance with original estimate.
- b. Works not all completed.
- c. Cost of site less than anticipated.
- d. Cost of work less than estimated.
- e. Work completed earlier than anticipated.
- f. Work not advanced as rapidly as expected.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NOVA SCOTIA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$	cts.	\$	cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.		
							Less than Estimated.	More than Estimated.	
	\$	cts.	\$	cts.		\$	cts.	\$	cts.
Sydney Quarantine Hospital.....			2,000	00					
Balance brought from 1879-80.....			2,000	00					
Less—Amount lapsed 30th September, 1880.....			4,000	00					
			2,000	00	2,000	00			
By paid Moseley & Chisholm, professional services.....			10	00					
M. A. McDonald, professional services.....			20	50					
						30	50	1,969	50
Lausenburg Marine Hospital.....			3,500	00					
Amount brought from 1879-80.....			458	36					
Less—Amount lapsed 30th September, 1880.....			3,958	36					
			458	36					
By paid for stores.....			297	00					
Furniture.....			139	50					
Fencing grounds.....			180	00					
Making roads.....			1,280	00					
Hopps & Mitchell, Contractors.....			177	55					
E. H. Solomon, services, distributing money.....			15	00					
D. Stirling, inspecting buildings.....			144	00					
S. Morash, Clerk of Works.....			650	25					
						2,883	30	616	70
Malifax Custom House, repairs to roof.....					2,000	00		2,000	00

<i>Halifax Public Buildings—</i>			
<i>Appropriation to pay Mr. H. G. Hill balance due for professional services</i>		691 07	691 07
<i>as Superintending Architect, N.S.</i>			
<i>By paid H. G. Hill in full of all claims.</i>		8,191 07	3,604 87
			4,586 20

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

- a. Work not proceeded with.
- b. Work included in estimate not required.
- c. Work not proceeded with.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, PRINCE EDWARD ISLAND, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.		
				Less than Estimated.	More than Estimated.	
	\$	cts.	\$	cts.	\$	cts.
Charlottetown Marine Hospital.....						
Paid for land, &c., for site.....						
		4,000 00	1,800 00		2,200 00	

I certify that this account has been examined under my directions and is correct.

Examined,  
J. H. P. GIBSON.

J. L. McDOUGALL,  
*Auditor-General.*

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, MANITOBA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.	
	\$	cts.	\$	cts.	Less than Estimated.	More than Estimated.
Manitoba Penitentiary—Grant.....	5,000	00				
Supplementary do.....	7,400	00	12,400	00		
By paid Mulholland Bros., for stove-pipes, &c.....	621	00				
Howard & Crawford, bricks.....	196	00				
Howard & McTavish do.....	510	00				
Mulholland Bros., copper reservoirs.....	95	00				
F. J. Bowles, fencing.....	1,980	00				
Mulholland Bros., supplies.....	329	96				
Wm. Mann do.....	190	00				
Repairs to closets and sinks.....	50	00				
Watchman of pump-room.....	14	00				
Labor.....	66	50				
Board of Masons, and Chief Architect and Clerk.....	61	60				
A. J. Berthiaume, services as Foreman.....	495	00				
J. B. Gauvreau, wages.....	90	00				
Telegrams.....	17	00				
John Drysdale, travelling expenses.....	300	00				
Winnipeg Shed and Immigrant Hospital.....	8,000	00			5,016	06
Supplementary Grant.....	4,500	00	12,500	00		
By paid Bowles & Sutherland, contract.....	5,070	00				
J. P. M. Leccourt, services as Architect.....	1,166	62				
A. T. Berthiaume do Clerk of Works.....	951	00				
do travelling expenses.....	200	00				
Carried forward.....	7,387	62	24,900	00	5,016	06
						7,383 94



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, MANITOBA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			24,900 00	5,016 06	7,383 94	
Winnipeg Shed and Immigrant Hospital—Continued.						
Advertising.....		43 21				
Stationery.....		30 78		7,461 61	5,038 39	
Penitentiary—Out-buildings, Guards' Cottages, &c.			1,500 00	295 00	1,205 00	
By paid the Department of Justice for cord-wood.....						
Penitentiary—Heating Apparatus.....			3,000 00	3,003 66		3 66
By paid T. Bertrand, Contractor.....						
Parliament Buildings, Winnipeg.....			12,000 00			
By paid J. Sharp, dressing stone.....		3 00				
H. S. Donaldson & Bro., maps of the City of Winnipeg.....		13 50				
G. M. Phillips, making plans.....		64 87				
J. B. Gauvreau, services as Clerk of Works.....		1,020 00				
J. P. M. Lecourt, salary as Architect.....		666 64				
J. B. Gauvreau, travelling expenses.....		200 00				
J. P. M. Lecourt do.....		200 00				
Stationery.....		34 80				
Advertising.....		318 24				
Queen's Printer.....		22 88		2,543 93	9,456 07	

Lieutenant-Governor's Residence.....	166 66	10,000 00		
By paid J. P. M. Lecourt.....	200 00			
do travelling expenses.....	29 00			
Stationery.....	329 68			
Advertising.....	21 45		746 79	9,253 21
Queen's Printer.....				
Manitoba Penitentiary: Fences—				
Amount brought from 1879-80.....	2,000 00			
By paid F. J. Bowles, for lumber.....	1,725 00			
do teaming lumber.....	275 00		2,000 00	
Manitoba and British Columbia: Heating—				
Amount brought from 1879-80.....	1,557 62			
Less—Amount lapsed, 30th September, 1880.....	1,557 62			
		53,400 00	21,067 05	32,336 61
				3 36

I certify that these accounts have been examined under my directions and are correct.

Examined,  
J. H. P. GIBSON.

J. L. McDOUGALL,  
Auditor-General.

a, b and c. Work in progress; not so rapidly carried forward as anticipated.  
d. Additional works executed, costing \$3.66.  
e and f. Work not carried on as rapidly as anticipated.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, NORTH-WEST TERRITORIES, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	E endi- re.	Expenditure compared with Grant.	
					Less than Estim ted.	More than Estim ated.
	\$	cts.	\$	cts.	\$	cts.
Immigration Shed, West of Winnipeg..... <i>a</i>			5,000 00			00
Public Buildings generally, North-West Territories— <i>b</i>						
Amount of Appropriation.....	10,000 00					
do brought from 1879 80.....	6,262 08					
Less—Amount lapsed 30th September, 1880.....	16,262 08		11,651 64			
	4,610 44					
By paid for Hardware.....	303 69					
Supplies.....	2,195 94					
Provisions.....	283 41					
Labor.....	6,349 83					
Lumber.....	179 76					
Tinsmithing.....	90 00					
Oats.....	105 00					
Hardwood.....	34 99					
Logs.....	61 13					
Pasturage.....	2 00					
Freight.....	90 63					
Copying.....	118 71					
Telegrams.....	13 08					
W. Henderson, salary.....	1,500 00					
do travelling and disbursements.....	250 00					
				11,578 16		73 43

<i>Dominion Lunatic Asylum, North-West Territories</i> .....				
	c			
		10,000 00	.....	10,000 00
		26,651 64	11,678 16	15,073 48

I certify that this account has been examined under my directions and is correct.

**J. L. McDOUGALL,**  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

- a. Work not proceeded with.
- b. Total amount of work estimated upon not carried out.
- c. Work not proceeded with.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, BRITISH COLUMBIA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Custom House, Store House, &c., Victoria, B.C.						
Amount brought from 1879-80.....					5,000 00	
Less—Amount lapsed, 30th September, 1880.....						4,988 00
By paid F. H. Yeaton, for sidewalk, Custom House.....			5,000 00	13 50		4,986 50
Victoria Post Office.....						
By paid Smith & Clark, contract, &c.....			10,000 00			
Joseph Spratt, fittings.....				8,979 25		
Victoria Gas Co., connecting meter.....				58 25		
H. O. Tiedman, services as Architect.....				3 50		
Advertising.....				451 87		
				47 50		
					3,546 37	489 63
British Columbia Penitentiary, fence, walls, &c.....					5,000 00	
Supplementary grant for 1879-80 to cover amount of award of Official Arbitrators in favor of Kinsman & Styles, brought forward.....			10,632 00			
By paid Kinsman & Styles, in full of all claims.....				5,632 00		
Charles McDonough, spikes and nails.....				28 50		
D. Withrow, glass, &c.....				15 90		
W. Blackie, spring and catch.....				2 50		
Public Buildings, repairs, New Westminster Post Office.....			2,000 00	5,678 90		4,683 10
					2,000 00	2,000 00

**Public Buildings, British Columbia, repairs—**  
 Amount brought from 1879-80.....  
 Less—Amount lapsed, 30th September.....

.....	4,564 15			
.....	4,564 15			
.....	.....	27,632 00	15,232 77	12,399 23

I certify that these accounts have been examined under my directions and are correct.

Examined,  
 J. H. P. GIBSON.

J. L. McDOUGALL,  
 Auditor-General.

—

- a. Work not proceeded with.
- b. Work in progress.
- c. Work estimated not complete.
- d. Work not proceeded with.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of PUBLIC BUILDINGS, GENERALLY, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$	cts.	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Public Buildings, generally.....	15,000	00				
Amount brought from 1879-80.....	2,357	93	17,357	93		
By paid Chief Architect Staff.....	9,215	71				
Draughtsmen.....	1,117	50				
J. R. Arnoldi, travelling expenses.....	226	04				
T. S. Scott do.....	900	00				
H. James do.....	160	00				
T. Pruneau do.....	100	00				
D. Ewart do.....	60	07				
R. E. Windeyer do.....	58	23				
W. Curran do.....	40	00				
W. R. Billings do.....	59	71				
W. Imhah do.....	13	25				
Montreal Telegraph Co., telegrams.....	155	97				
Dominion Telegraph Co., do.....	73	43				
J. R. Arnoldi, salary Mechanical Engineer.....	780	00				
J. P. M. Lecourt, salary as Architect.....	1,666	66				
David Shiring, services as do.....	15	00				
L. A. Cornellier, services copying.....	62	00				
Antoine Gobeil do.....	40	00				
L. E. Gervais do.....	45	00				
M. C. Coleman do.....	14	25				
J. Walsh do.....	4	50				
J. Drysdale, services as Engineer.....	180	00				
F. X. Saucier, do Draughtsman.....	152	50				
Sir Joseph Whitworth, 1 testing machine.....	592	52				
Wm. McKay, metallic shields.....	72	00				

Canadian Express Co, express charges.....	16 00		
Royal Insurance Co, insurance on pictures.....	33 75		
Cab hire.....	4 00		
Binding maps.....	9 00		
Drawing paper.....	0 70		
Stationery.....	564 20		
Queen's Printer.....	44 16		
		14,966 15	2,391 78
		17,357 93	2,391 78

I certify that this account has been examined under my directions and is correct.

J L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of RENTS AND REPAIRS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	\$ cts.	—	\$ cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
							Less than Estimated.	More than Estimated.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ottawa Buildings, Rents, Repairs, &c.....		.....		.....	175,000 00			
By paid Jobbers, laborers, carpenters, &c.....		23,087 25		.....				
Mechanical staff and Draughtsmen.....		11,185 60		.....				
Clerks of Works.....		5,259 00		.....				
Inspector of gas, water, &c.....		1,170 00		.....				
Extra Clerks and copying.....		1,660 19		.....				
Extra Messenger and Page.....		246 75		.....				
Lumber.....		936 54		.....				
Furniture.....		5,743 66		.....				
Paints, oils, &c., painting and whitewashing.....		2,588 74		.....				
Carpets, oil cloth, matting, &c.....		806 23		.....				
Hardware and blacksmith work.....		4,445 52		.....				
Castings and gas pipe.....		1,869 91		.....				
Gas fittings.....		634 41		.....				
Shade lamp, lamp shades, portables, &c.....		340 28		.....				
Tar, coke and coal.....		225 00		.....				
Repairing flags and tents, and hoisting flags.....		112 78		.....				
Stone and marble slabs.....		288 35		.....				
Saifs, locks, &c.....		2,787 30		.....				
Lanterns, oil, &c., for Dominion Police.....		95 40		.....				
Rubber hose, gaskets, &c.....		330 81		.....				
Electric bells and rent of telephones.....		686 49		.....				
Plumbing.....		602 47		.....				
Valves and flanges.....		214 88		.....				
Glass.....		262 39		.....				
Construction of Reporters' gallery.....		945 00		.....				
Repairing basement of Library.....		95 00		.....				
Clocks, and repairing clocks.....		123 75		.....				

Plastering.....	317 87		
Cement.....	119 00		
Freight, express and cartage.....	392 13		
Lawn mower.....	135 00		
Watering streets.....	72 00		
Cleaning chimneys.....	93 80		
Wire work and brass.....	380 60		
Iron doors and ventilators.....	436 37		
Steam trap and steam fitting.....	49 85		
J. R. Arnoldi, for disbursements.....	12 52		
J. Nelson, services as Architect.....	9 00		
Miscellaneous disbursements.....	1,735 89		
Cloth.....	103 37		
Advertising.....	174 68		
Queen's Printer.....	575 42		
Stationery.....	245 77		
		71,568 07	
<b>Rideau Hall, Rents and Repairs—</b>			
By paid			
Hardware.....	1,180 81		
Tinware.....	20 15		
Lumber.....	310 30		
Carpets, oil cloth, &c.....	279 29		
Earthenware and glass.....	211 66		
Blacksmith work.....	47 47		
Fire extinguishers.....	69 40		
Plumbing work.....	155 26		
Gas.....	300 00		
Tar.....	15 00		
Flannel.....	15 87		
Salt, coal and soap.....	23 50		
Re-covering pillows.....	2 00		
Filling ice house.....	54 58		
Manure.....	112 50		
Repairing flags.....	10 50		
Cab hire.....	2 50		
Lawn mower.....	6 50		
Repairing gas holder.....	4 00		
Freight.....	2 89		
Furnishings.....	17 25		
Cleaning ash pits.....	60 00		
Repairing furnaces.....	65 00		
Gravel.....	7 20		
Sky-lights, stairs, &c.....	71 00		
Cement.....	7 50		
Rent of pianos.....	403 50		
Jobbers, laborers and charwomen.....	4,240 76		
	7,695 39	175,000 00	
Carried forward.....			71,568 07



A. M. Browne, painting fence.....	68 00		
Lionel York, making drains.....	93 18		
Geo. Harding, plumbing and castings.....	20 96		
Douglas Bros., roofing engine house.....	63 20		
J. Rogers, carpenter work.....	11 76		
J. Perkins, repairing boiler.....	5 00		
Canadian Rubber Co., gaskets for boiler.....	6 08		
J. L. Smith, for valuation old Bank of Upper Canada premises.....	15 00		
O. B. Osler do do.....	15 00		
Notman & Fraser, photographic views.....	19 44		
D. B. Dick, professional services as Architect.....	128 59		
S. B. Harman, Treasurer of Toronto, for rent.....	250 00		
Extra Clerks and copying.....	1,081 88		3,795 90
Kingston Buildings—Rents, Repairs, &c.— Paid Thos Overend, balance for alterations.....	300 18		
Geo. Newland & Son, labor and repairs.....	9 96		
J. McMahon, relaying floor.....	4 75		
J. G. Baston, steam-fitting.....	11 38		
Geo. Bailey, repairing locks, &c.....	42 00		
J. Drysdale, travelling expenses.....	67 70		
Extra Clerks and copying.....	636 25		1,072 22
Niagara Public Buildings—Rents, Repairs, &c.— Paid D. Swinton, final estimate for repairs.....	900 70		
D. B. Dick, professional services as Architect.....	12 50		913 20
London Public Buildings—Rents, Repairs, &c.— Paid J. R. Peel, work on pavements, &c.....	799 30		
John Christie, repairs.....	124 15		
London Steam Supply Co., making steam connections.....	75 00		
London City Gas Co., lighting tower lock.....	250 00		
Theo. Dugai, extra Messenger.....	40 00		
Extra Clerks and copying.....	773 50		2,061 95
Hamilton Public Buildings—Rents, Repairs, &c.— Paid Geo. White, for repairs.....	321 00		
T. Irwin & Co., for piping.....	18 00		
W. Campbell & Sons, stove-pipes.....	14 63		
J. Howard, labor.....	8 02		
H. W. Case do.....	48 97		
Extra Clerks and copying.....	970 14		
Queen's Printer.....	1 82		1,382 58
Carried forward.....		175,000 00	96,233 42

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of RENTS, REPAIRS, &c., for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	\$	cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
						Less than Estimated.	More than Estimated.
		\$	cts.	\$	cts.	\$	cts.
Brought forward.....				175,000 00	96,233 42		
Guelph Public Buildings—Rents, Repairs, &c.—							
Paid E. J. Tovell, repairing lock, door, &c.....			8 43				
G. A. Bruce, making door, &c.....			27 75				
Extra Clerks and copying.....			262 50				
Branford Public Buildings—Rents and Repairs—					298 68		
Paid Robert Russell, water-closets.....			200 00				
Macfarlane & O'Brien, window-shades.....			79 00				
Goold & Agnew, filters.....			25 00				
John Henry, making counter.....			20 00				
W. L. Appley, travelling expenses.....			51 50				
Fort Wellington, Prescott—					375 50		
Paid Alfred Hough, repairing drains, &c.....			368 00				
Alfred Press, services as Clerk of Works.....			78 50				
Ottawa Post Office—					446 50		
Paid McRae & Co., 12 brls. plaster of Paris.....			36 00				
D. O'Connor, legal services, <i>re</i> Egan Estate.....			164 00				
Ottawa Drill Shed—					200 00		
Paid F. Clemow, for flooring drill shed.....							1,727 28
Grounds, Ottawa Buildings—							
Paid Fwing Bros., for seeds.....			33 45				
E. Dupuis, cotton awnings.....			12 00				

<i>N. Robertson, Superintendent of Grounds Gardens</i> .....	225 00 991 50	1,261 53
Ottawa Geological Museum— By paid Thomas Askwith, Contractor .....	5,173 60	
City of Ottawa, water .....	33 75	
A. D. Richard, carpets .....	277 33	
E. Dupuis do .....	397 59	
J. R. Esmonde, stoves .....	347 75	
Thos. Birkett, hardware .....	24 18	
McKae & Co., coal .....	111 29	
Ottawa Gas Co., gas .....	30 90	
John Heney, wood .....	87 50	
J. W. Harper, to pay labour .....	295 63	
H. Meadows, putting up stoves .....	75	
J. B. Arian, bronzing .....	13 65	
Canadian Express Co., freight .....	2 80	
W. Gall, Watchman .....	209 00	
D. Smith, Clerk of Works .....	465 50	
Charwomen .....	76 50	
Cleaning Clerk of Works' Office .....	37 00	
Advertising .....	26 40	
Stationery .....	5 58	
Queen's Printer .....	12 85	
Supreme Court— By paid Queen's Printer .....		7,629 55
Port Robinson, Public Buildings— By paid J. & J. Taylor, repairs of vault .....		7 53
Three Rivers, Public Buildings— By paid John Bourgeois, for labor &c. ....	613 71	
J. Drysdale, travelling expenses .....	50 00	
Arthur Verrette, salary as Clerk .....	225 00	
British Columbia, Public Buildings— By paid Labor and repairs .....	89 76	
Rent of office .....	160 00	
Quebec Buildings—Rents, Repairs, &c.— Paid Edouard Roussel, sundry works and repairs .....	4,777 82	
Z. Vaudry do .....	571 07	
B. Leonard, painting .....	316 02	
W. M. McDonald, painting .....	300 00	
J. Maguire, for gas fittings .....	112 60	
Quebec Gas Company, gas .....	153 44	
Carried forward .....	6,230 95	175,600 00
		109,388 41

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*  
**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of RENTS, REPAIRS, ETC., for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			175,000 00	109,388 41		
Quebec Buildings—Rents, Repairs, &c.—Continued.						
Quebec Gas Company, altering meters.....		32 00				
L. P. Brunette, electric bells .....		201 50				
Drum Cabinet Manufacturing Co., furniture.....		885 64				
do laying floors for Tennis Court.....		215 00				
T. P. Lepage, services as Architect.....		105 46				
Phillip Whitty, iron gates.....		157 00				
John O'Leary, work on Custom House.....		97 00				
Pierre Chateaufort, repairs, officers quarters, &c.....		465 00				
H. Hatch, sundry works and repairs.....		1,808 73				
Lieut.-Col. d'Orsonneus, for repairs, officers quarters.....		250 00				
Cleaning quarters and washing blankets.....		22 00				
Plastering.....		35 26				
Paint, &c.....		45 95				
Tinsmith work and hardware.....		10 50				
Plumbing and gas fitting.....		135 10				
Carpenter work.....		72 00				
Hire of bath.....		3 75				
Hire of piano.....		27 50				
Electric clock.....		135 10				
Fire-wood.....		4 25				
Cartage.....		5 00				
Coal.....		207 85				
Sundry repairs.....		2,643 75				
Extra clerks and copying.....		166 25				
W. M. Hutchison, travelling expenses.....						

Geo. Reid, travelling expenses.....	50 00		
P. M. Peletier, clerk of works.....	150 00		
F. Dugal, extra messenger.....	80 00		
J. B. Donaldson, caretaker.....	78 25		
Geo. Vincent, do.....	56 00		
Advertising.....	9 00		
Sundries.....	9 50		
			14,350 48
<b>Montreal Buildings—Rents, Repairs, &amp;c.—</b>			
Paid Chas. Garth for plumbers work.....	204 93		
G. R. Prose, contracts for plumbing, fittings, &c.....	1,694 62		
Geo. Brush, plumbing, steam-fitting and iron work.....	377 87		
E. Chanteloup, plumbing and repairs.....	545 50		
M. Martin, sundry repairs.....	1,801 20		
Day & DeBlois, fitting up gutters, &c.....	850 00		
Plante & Dubuc, stone flooring.....	230 00		
H. Millen, painting.....	965 49		
A. Laberge et fils, work on foundation walls.....	247 00		
T. R. Ridgeway, gas savers.....	300 00		
W. P. Bartley & Co., work on hydraulic press.....	625 00		
Louis Allard, repairs on magazine.....	110 50		
J. Bulmer, rebuilding safe.....	70 45		
J. Thompson, locks, &c.....	16 13		
J. Bethune, legal services re H. Judah's claim.....	20 00		
Hon. Sir H. L. Langevin, travelling expenses.....	31 25		
C. Dandeline, Clerk of Works.....	150 00		
A. Porriet, 100 hours work.....	50 00		
T. Dugal, extra Messenger.....	40 00		
Extra Clerks and copying.....	1,934 96		
J. Nelson, professional services as Architect.....	668 19		
			10,933 09
<b>Halifax Dominion Buildings—Rents, Repairs, &amp;c.—</b>			
Paid Gordon & Keith, furniture.....	116 45		
G. A. Misener, carpenter work.....	260 00		
Thos. Synott, plastering.....	130 00		
M. Downey, painting.....	41 50		
A. F. Salter, coal.....	26 00		
D. Stirling, services as Architect.....	62 36		
M. Kennedy, services as Caretaker.....	300 00		
Extra Clerks, copying.....	475 25		
			1,411 50
<b>Charlottetown Dominion Buildings—Rents and Repairs—</b>			
Paid J. Newson, fitting up offices and furniture.....	507 60		
A. Hemans & Son, gas fitting.....	65 00		
J. A. Griffith, whitewashing.....	17 50		
J. McQuinlan, labor.....	8 00		
D. Stirling, services as Architect.....	56 62		
			656 72
		175,000 00	136,092 54



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT OF SUMS EXPENDED, COMPARED WITH THE SUMS GRANTED, ON ACCOUNT OF RENTS, REPAIRS, & C., FOR THE YEAR ENDED 30TH JUNE, 1881, SHOWING THE SURPLUS OR DEFICIT UPON EACH SUB-HEAD OF VOTE.

Service.	\$	cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....						
Charlottetown Dominion Buildings—Rents, Repairs, &c.—Continued.						
Theo. Dugal, services as extra Messenger.....		40 00				
Extra Clerks and copying.....		727 75				
Yarmouth Quarantine Station—Rents and Repairs— Paid E. E. Archibald, attending Court at Halifax.....				1,424 47		
Partridge Island Marine Hospital— Paid Wm. Morgan Smith, Architect.....		30 00				
D. W. Clark, fencing.....		300 00				
St. John Public Buildings, New Brunswick— By paid C. F. Tilley, sundry repairs.....		277 85				
A. Christie & Co., sundry repairs.....		121 20				
G. S. Fisher & Co., repairing roof.....		3 29				
J. & J. Taylor, vault door.....		1,590 00				
S. Dunlop, putting vault door in place.....		30 00				
W. Cansey, building door.....		49 47				
Thos. Lynch, carpenter work.....		50 00				
E. C. Ibbotson, ventilation apparatus.....		20 00				
John Johnston, painting.....		26 28				
James Pullen, labor.....		39 40				
Fr. Yaeshe, galvanized iron and work.....		141 06				
W. H. Thorne & Co., hardware.....		9 27				
James Adamson, lumber.....		50 47				
Adam Young, chimney tops.....		41 80				
			175,000 00	136,092 54		
				1,424 47		
				20 00		
				330 00		

<i>J. &amp; J. D. Howe, stools</i> .....	7 20		
<i>H. Gallagher, oil</i> .....	7 00		
<i>J. B. Smithers, hanging bells</i> .....	6 00		
<i>S. T. Goldring, team hire</i> .....	81 60		
<i>Dominion Telegraph Co., telegram</i> .....	0 25		
<i>J. &amp; A. McMillan, stationery</i> .....	30 25		
<i>McKean &amp; Fairweather, services as Architects</i> .....	70 00		
<i>W. Morgan Smith, inspecting work</i> .....	55 00		
<i>G. Campbell, services as Carotaker</i> .....	262 50		
<i>Extra Clerks and copying</i> .....	447 50		3,417 38
<b>Fredericton Public Buildings, N.B.—</b>			
By paid Snow & Scoullar, repairs.....	85 79		
Wm. Lipset, repairs.....	48 00		
<b>Chatham, N.B., Public Buildings—</b>			
By paid Extra Clerks and copying.....			133 79
<b>Pictou, N.S., Public Buildings—</b>			
By paid Brown & McNaught, painting.....	260 00		
Hugh Henderson, repairs.....	43 00		
McIntosh & Dewar, repairs.....	75 00		
David Stirling, professional services as Architect	22 72		
Extra Clerks and copying.....	674 50		1,075 22
<b>Manitoba Public Buildings: Rents, repairs, &amp;c—</b>			
Paid J. H. Ashdown, hardware.....	491 25		
N. Germain & Co. do.....	23 65		
Mulholland Bros., tinmith work.....	144 55		
Thos. Seaborn, blacksmith do.....	108 00		
D. McFadyen, repairs.....	230 00		
do office rent and fuel.....	131 00		
do plaster work and desk.....	165 00		
W. Cahoun, labor.....	165 00		
J. & J. Taylor, safe and freight.....	841 00		
G. E. Adshhead, board.....	87 75		
W. Yates, teaming.....	54 00		
Winnipeg Fuel Co., wood supplied.....	37 50		
A. Monchamp, do.....	100 00		
A. Monkman, rent of Clerk's office.....	225 00		
Winnipeg Directory Co., Manitoba Directory	4 00		
do Post Office, rent of box.....	0 75		
Extra Clerks, copying.....	198 00		3,006 45
<b>Lieut -Governor's Residence, Winnipeg—</b>			
Paid C. J. Brydges for Hudson's Bay Co., 2 year's rent to 1st May, 1881.....			4,000 00
Carried forward.....		175,000 00	150,028 48
			24,971 52

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued,*  
**PUBLIC WORKS—INCOME—Continued,**

ACCOUNT of sums expended, compared with the sums granted, on account of RENTS, REPAIRS, &c., for the Year ended 30th June, 1881, showing the surplus upon each sub-head of Vote.

Service.	\$ cts.		Grant.	Expenditure.	Expenditure compared with Grant.	
	\$	cts.			Less than Estimated.	More than Estimated.
Brought forward.....			175,000 00	150,028 48	\$ 24,971 52	\$ cts.
Grounds.....			4,000 00			
Paid Gardeners and laborers.....		2,962 75				
Manure and earth.....		103 20				
Shade trees.....		67 00				
Seeds.....		24 98				
Hardware.....		35 60				
Freight.....		29 40				
Sundries.....		43 53				
Blacksmith work.....		48 80				
N. Robertson, Superintendent of Grounds.....		675 00				
Advertising.....		7 80				
Removal of snow, Public Buildings, Ottawa.....			1,800 00	3,998 06	1 94	
Paid Thos. Morris, removing snow, Rideau Hall.....		210 00				
F. McKenna do Ottawa Buildings.....		605 00				
Jos. Vincent, services as Extra Clerk.....		62 00				
Advertising.....		28 80				
Queen's Printer.....		15 42				
Heating, Public Buildings, Ottawa.....			40,000 00	921 22	878 78	
Paid Burns & Heney, for wood.....		12,411 91				
John Heney, to pay for wood purchased.....		1,379 30				
J. R. Arnoldi do.....		4,880 88				
John Heney, for services purchasing wood.....		837 42				
McRae, A'hearn & Co., coal.....		2,356 59				
Laborers for piling wood.....		1,987 06				

F. Clewlow, coal.....	37 50			
Ottawa Gas Co., coke.....	108 00			
Laborers.....	45 50			
J. W. Webster, services as Inspector of wood, &c.....	580 00			
Staff employed in connection with heating, &c.....	10,249 27			
Advertising.....	371 13			
H. J. Hubertus, inspecting meter.....	40 50			
Stationery.....	57 22			
Queen's Printer.....	79 59			
F. Lalonde, sundries.....	2 98			
Extra Clerks and copying.....	473 10			
Gas, Public Buildings, Ottawa.....		35,948 25	4,051 75	
Water, do.....		23,000 00	17,763 00	5,237 00
Allowance for fuel and light, Rideau Hall.....		9,000 00	9,000 00	
Supplementary grant, additional amount required.....		9,012 10	9,012 10	
Amount Supplementary Grant for Quebec Citadel.....	78 25			
Balance brought from 1879-80.....	11,761 03			
		11,839 28		
		273,651 38	226,671 11	46,980 27

I certify that these accounts have been examined under my directions and are correct.

Examined,  
J. H. P. GIBSON.

J. L. McDOUGALL,  
Auditor-General.

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OFFICE OF THE AUDITOR-GENERAL,  
OTTAWA, 7th March, 1881.

SIR,—I notice that a number of the cheques drawn by Mr. Arnoldi for payment of accounts for wood purchased, have been made payable to bearer, a principle contrary to the spirit of the Audit Act.

In all cases cheques should be drawn to the order of the person in whose favor they are payable, which rule I hope will be adhered to in the future.

I have the honor, &c., &c.,

J. L. McDOUGALL,  
*Auditor-General.*

G. F. BAILLAIRGÉ, Esq.,  
Deputy Minister of Public Works.

The above request was complied with.

*Appropriation Accounts for the Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of RENTS, REPAIRS, &c., for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$	cts.	Grant.	Expendi- ture.	Expenditure. compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
<b>RECAPITULATION.</b>						
Rents, repairs, furniture, heating, &c.....	175,000	00				
Supplementary Grant to pay T. B. Donaldson, for services as Caretaker, Citadel, Quebec.....	78	25				
Balance brought forward from 1879-80.....			175,078	25		
Removal of snow—Public Buildings, Ottawa.....			11,761	03		
Heating do.....			4,000	00		
Gas do.....			1,800	00		
Water do.....			40,000	00		
Allowance for fuel and light, Rideau Hall.....	8,000	00	23,000	00		
Supplementary Grant—additional amount required.....	1,012	10	9,000	00		
					9,012	10
By expenditure Ottawa Buildings.....	71,568	07				
Rideau Hall.....	15,439	50				
Toronto Buildings.....	3,795	90				
Kingston Buildings.....	1,073	22				
Niagara Buildings.....	913	20				
London Buildings.....	2,061	96				
Hamilton Buildings.....	1,382	58				
Guelph Buildings.....	298	68				
Brantford Buildings.....	375	50				
Carried forward.....	96,907	50	273,651	38		

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of RENTS, REPAIRS, &c., for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$	cts.	\$	\$	cts.
RECAPITULATION—Continued.					
Brought forward.....			96,907 50	273,651 38	
By expenditure					
Fort Wellington, Prescott.....			446 50		
Ottawa Post Office.....			200 00		
do Drill Shed.....			1,727 28		
Grounds—Ottawa Buildings.....			1,261 95		
Ottawa Geological Museum.....			7 53		
Supreme Court.....			69 53		
Port Robinson Public Buildings.....			14,359 48		
Quebec Public Buildings.....			888 71		
Three Rivers Public Buildings.....			10,933 09		
Montreal Public Buildings.....			1,411 56		
Halifax, N.S., Public Buildings.....			1,424 47		
Charlottetown Public Buildings.....			20 00		
Yarmouth Quarantine Station.....			330 00		
Partridge Island Marine Hospital.....			3,417 38		
St. John, N.B., Public Buildings.....			133 79		
Fredericton, N.B., Public Buildings.....			528 63		
Chatham, N.B., Public Buildings.....			1,075 22		
Pictou, N.S., Public Buildings.....			3,006 45		
Manitoba Public Buildings.....			4,000 00		
Lieut.-Governor's residence, Winnipeg.....			249 76		
British Columbia Public Buildings.....					
Grounds.....	150,028 48				25,049 77
Removal of snow.....	3,988 06				1 94
	921 22				878 78

Heating.....					36,948 26	4,061 75
Gas.....					17,763 00	5,237 00
Water.....					9,000 00	
Fuel and light, Rideau Hall.....					9,012 10	
					273,651 38	46,980 27

I certify that this account has been examined under my directions and is correct.

Examined,  
J. H. P. GIBSON.

J. L. McDOUGALL,  
*Auditor-General.*

- a. Expenditure less than anticipated.
- b. Tenders asked for, lower price due to competition.
- c. Less fuel consumed than anticipated.
- d. Quantity used not so great as expected.



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$		cts.		Grant.	Expendi- ture.		Expenditure compared with Grant.	
	\$	cts.	\$	cts.		\$	cts.	Less than Estimated.	More than Estimated.
River Trent.....									
By paid Labor.....			1,171	13	2,000	00			
Lumber.....			404	18					
Blacksmithing.....			64	64					
Poles, &c.....			5	50					
Sawdust.....			0	50					
Straw.....			1	00					
Use of scow.....			40	00					
Pails.....			0	40					
Two crab winches.....			93	42					
Hardware.....			102	31					
Cartage.....			2	00					
G. H. Giroux, travelling expenses.....			12	35			1,897	43	102
									57
River Otonabee.....					1,350	00			
By paid Hardware.....			13	05					
Blacksmithing.....			31	00					
Castings.....			3	00					
Coal.....			41	98					
Stone.....			37	50					
Horse hire and cartage.....			10	75					
Lumber.....			146	70					
Labor.....			783	60					
Sundries.....			18	73					
Carpenter work.....			18	78					
Travelling expenses.....			0	75					
							1,105	86	244
									14

	4,050 00	12,500 00		8,198 91		929 98
<b>Cobourg Harbor.</b>						
By paid John Harvey, contract, extension of western pier.....	71 00					
James McConnell, services as Inspector.....	24 88					
H. F. Perley, travelling expenses.....	149 64					
Advertising.....	5 54					
Queen's Printer.....				4,301 06		
		6,000 00				
• Morpeth Harbor Appropriation.....						
By paid Engineering Staff.....	364 80					
W. B. Snow, 30 days' services.....	75 00					
		6,000 00				
<b>Rondeau Harbor</b>						
By paid F. B. McNamee & Co, contract.....	4,500 00					
G. R. Bury, lumber.....	80 00					
J. McMichael, services as Clerk of Works.....	245 00					
E. C. Michaud, travelling expenses.....	73 75					
J. Harrison.....	14 00					
U. Valiquette.....	50 00					
Advertising.....	103 50					
Queen's Printer.....	3 71					
	4,000 00					
	2,183 43	6,183 43				
<b>Kincardine Harbor Appropriation</b> .....						
Balance brought from 1879-80.....						
	5,732 75					
By paid Canan & Conlon, dredging.....	172 00					
H. T. Hurdon, Timekeeper.....	19 50					
H. Fraser, copying.....						
A. Gobeil, Extra Clerk.....	85 00					
				6,009 25		
		6,000 00				
<b>Owen Sound Harbor</b> .....						
By paid P. Larkin, dredging.....	5,600 00					
G. S. Miller, taking soundings, supplying buoys, &c.....	30 27					
Spencer, Riley & Rutherford, sounding rod.....	4 00					
R. Notter, sundries.....	2 79					
Engineering Staff and Disbursements.....	247 37					
H. A. Gray, salary as Engineer, 2 months.....	240 00					
do disbursements.....	111 25					
do travelling expenses.....	219 00					
F. M. Hamel.....	115 68					
A. Huot.....	50 00					
C. Fox, Inspector.....	140 00					
Advertising.....	163 50					
Queen's Printer.....	6 12					
				6,929 98		
		40,033 43				
				25,755 34		
						929 98
				15,228 07		929 98

Carried forward.....

\* \$4,000 was furnished by the locality which is available for that work.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$	cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			40,033 43	25,735 34	15,228 07	929 98
Collingwood Harbor.....			8,000 00			
By paid J. D. Slicox, dredging.....	7,654	00				
E. O. Wheeler, Clerk of Works.....	321	00				
Wm. Watts, repairing boats.....	15	00		7,990 00	10 00	
.....			10,000 00			
Little Current, Lake Huron, deepening of channel.....						
Paid J. W. Harper, for labor.....	3,092	32				
Hamilton Powder Co., dynamite.....	750	00				
Rice, Lewis & Son, hardware.....	125	61				
H. D. Edwards & Co., diving dresses, &c.....	145	80				
Jos. Wilson, removal of stones.....	47	40				
J. Henderson, hardware.....	76	40				
J. Cleland, taps and dies.....	3	00				
J. Miller, storage of plant.....	32	59				
W. F. McRae, lumber.....	9	36				
G. Marks, towing scows.....	75	00				
M. Kelley, railway fare.....	7	65				
J. Jarmin.....	8	50				
F. Mellifant.....	12	15				
A. P. Kilganan, services and disbursements.....	430	53				
.....	6,000	00		4,816 22	5,183 78	
General repairs and improvements, Harbors and Rivers, Ontario.....						
Supplementary grant to pay Wm. Kingsford, as compensation for loss of employment as Engineer, \$1650 apportioned equally to Ontario and Quebec.....	825	00	6,825 00			

	1,700 00	10 00				
<i>Paid R. Steckel, purchase of tools and instruments.....</i>						
<i>Citizen Printing Co., statistics.....</i>	43 80					
J. W. Harper, labor, Inverhuron pier.....	11 70					
J. Greenhill, spikes do	19 48					
C. B. Lowe, lumber do	47 60					
McCallum Bros., lumber do	36 00					
A. McDougall do		158 58				
J. W. Harper, labor, dredging Port Albert.....	592 53					
M. Charlton, telegrams, &c. do	6 10					
D. Delong, provisions do	30 80					
R. & H. Delong do	100 52					
W. Craig do	43 68					
Toronto Oil Co., oil do	37 35					
W. Lee, stones and fuel do	129 06					
A. C. Hawkins, fuel do	26 00					
James Saunders, repairs do	1 36					
A. Kirkbride do	8 56					
S. Lugmillet do	5 70					
J. W. Harper, to pay draughtsmen.....	981 66					
Montreal Telegraph Co., telegrams.....	614 75					
H. F. Perley, travelling expenses.....	35 76					
Wm. Kingstord, compensation.....	67 10					
Extra Clerks and copying.....	825 00					
Stationery.....	858 00					
Queen's Printer.....	86 21					
	12 50					
			5,348 56		1,476 44	
Carried forward.....			64,858 43		43,890 12	21,898 29
						929 98

I certify that this account has been examined under my direction and is correct.

J. L. McDOUGALL.  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

- a. Work not commenced until spring of 1881.
- b. Not required, work done.
- c. The Municipality of Owen Sound have deposited with the Government \$13,000, which is available.
- d. Amount of balance expended September, 1881.
- e. Balance not required.

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OFFICE OF THE AUDITOR-GENERAL,  
OTTAWA, 11th June, 1881.

SIR,—I observe in looking over the report of the Comptroller and Auditor-General in England, that in case of appropriations for public improvements, the amount assigned to each work is treated as a separate grant, although several of such amounts are grouped in one vote.

I do not know that our Audit Act compels the adoption of that regulation here, but my recollection is that in the Session of 1880, Sir John A. Macdonald said that it was not intended to use for one work the appropriation for another, even when they were under one vote.

My reason for writing on this subject at this moment, is, that there is before me an application to pay from the Owen Sound Harbor a sum which will cause the amount appropriated for it to be overexpended, while there is a considerable balance available on the general vote for harbors in Ontario.

If you desire the latitude of ordinary votes for those passed to defray the expenses of building and harbors, I shall not raise an objection. Parliament can, however, be asked for directions as to expenditure subsequent to next Session.

Please reply.

I have the honor, &c., &c.,

J. L. McDOUGALL,  
*Auditor-General.*

G. F. BAILLARGE, Esq.,  
Deputy Minister of Public Works.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, ONTARIO, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			64,858 43	43,890 12	21,898 29	929 98
HARBORS AND RIVERS, ONTARIO.						
Toronto Harbor.....			12,500 00			
Paid James Murray, dredging.....		5,104 55				
G. E. Deberats, lithographic maps of harbor.....		378 00				
Ottawa Citizen Printing Co., report of state of harbor.....		322 19				
L. Gratton, and J. B. Alhard, chests and boxes.....		40 00				
John Paul, taking care of Government property.....		504 97				
do, services as Clerk of Works.....		461 85				
H. F. Petley, travelling expenses.....		195 41				
W. B. Snow do.....		50 00				
J. Walsh, services as Extra Clerk.....		62 00				
Advertising.....		68 45				
Queen's Printer.....		1 14				
Port Albert, Lake Huron, repairs and dredging.....			1,500 00	7,188 56	5,311 44	
Paid J. W. Harper, labor.....		929 61				
G. Hawkins, iron rings.....		7 00				
Thos. Hawkins, hardware.....		6 42				
A. C. Hawkins, services as Superintendent.....		125 00				
Geo. Erwin, blacksmithing.....		80 95				
J. Dandy, timber.....		50 12				
J. Quail do.....		11 75				
J. Mahaffy do.....		14 91				
F. & R. Kenny, provisions.....		10 69				
J. & J. Gerrish & Co., grease.....		17 85				
Carried forward.....		1,254 30	78,858 43	51,078 68	27,209 73	929 98

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNTS of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, ONTARIO, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	\$	\$	cts.
<b>HARBORS AND RIVERS, ONTARIO—Continued.</b>						
Brought forward.....						
Port Albert, Lake Huron, repairs and dredging—Continued.						
Paid J. Lochart, fuel.....	1,254	30	78,858	51,078	68	
North-West Transportation Company (limited), fuel.....	25	00				
Wm. Lee, fuel.....	20	00				
A. McDonald, towing dredge "Challenge".....	150	00		1,499	30	0 70
Big Bay, Lake Huron.....			500	00		
Paid corporation of North Keppel, Government grant for construction of pier.....						
Bridge at Des Joachim Rapids, Ottawa River.....			8,000	00		
Paid J. W. Harper for disbursements of survey party.....	714	80				
Advertising.....	30	40				
Queen's Printer.....	5	49				
			87,358	43	750	69
				53,828	67	
				7,249	31	
				34,459	74	
						929 98

• Ontario and Quebec each paying \$4,000 in addition.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

a. Amount of balance expended September, 1881.  
b. Delay in approval of plans by Ontario Government—amount re-voted.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	\$	cts.	—	\$	cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.		
									Less than Estimated.	More than Estimated.	
		\$	cts.		\$	cts.		\$	cts.	\$	cts.
<b>HARBORS AND RIVERS, QUEBEC.</b>											
New Carlisle.....	a						1,000 00			1,000 00	
Carleton.....	b						2,500 00				
Paid Joseph Ross, salary and board.....			110 00								
do travelling expenses.....			27 91								
do to pay labor.....			1,000 00					1,137 91		1,362 09	
Cap à l'Aigle.....	c						3,000 00				
Paid J. Tremblay, Isaac Savard <i>et al.</i> , contract.....			1,400 00								
Paid J. W. Harper, to pay for labor.....			253 25					1,653 25		1,346 75	
Ille aux Coudres.....	d						4,000 00				
Paid H. Pednaud, A. Dufour <i>et al.</i> , contract.....			1,500 00								
Simon Climon, salary 31 days.....			124 00								
do board.....			46 50								
do travelling expenses.....			13 00								
St. Thomas.....											
Paid J. W. Harper, to pay labor.....			3,645 85								
Capt. Gendreau, towing timber.....			50 00								
Mary Lacerte, copying.....			43 50								
Grosse Isle, (appropriation).....	e		7,000 00								
Supplementary grant. To pay Messrs. Piton & Co., for 6 rock elm fenders bolted to new wharf in 1873.....			240 00								
Carried forward.....							21,240 00	8,114 01		6,025 34	139 35



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$	cts.	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	\$	cts.	\$
HARBORS AND RIVERS, QUEBEC—Continued.						
Brought forward.....			21,240 00	8,114 01	6,025 34	139 35
<i>2 Grosse Isle—Continued.</i>						
278 Paid Piton & Co., for 6 rock elm fenders.....						
J. W. Harper, labor.....						
R. R. Dobell & Co., timber.....		240 00				
L. Langlois, quarrying stone.....		4,349 25				
Beaudet & Chénic, hardware.....		1,316 26				
J. Patton & Co., towing timber.....		108 50				
Capt. O. Fournier, freight.....		77 59				
A. Rousseau, blacksmithing.....		70 00				
L. Langlois, hire of boat.....		103 00				
D. Aikman, hardware.....		11 02				
do travelling expenses.....		22 00				
J. W. H. Watts do.....		124 52				
C. Poliquin, sundries.....		49 85				
F. C. Lightfoot, Extra Clerk.....		40 00				
		13 15				
		120 00				
			1,500 00	6,645 14	594 86	
Anse St. Jean.....						
By paid J. W. Harper, labor.....		1,009 92				
Jules Boivin, lumber.....		351 33				
T. Bouchard do.....		1 44				
J. Desgagné do and stone.....		45 08				
M. Boivin, nails.....		0 80				
Simon Cimon, salary, &c.....		91 50				
				1,500 07		0 07

<i>Berthier (en haut)</i> .....	2,885 75	3,000 00				
By paid J. W. Harper, labor.....	14 75					
G. R. Prowse, sundries.....	78 45					
Fenwick & Sclater sundries.....	1 25					
J. Donnelly do.....	5 50					
M. Costello, travelling expenses.....	4 35					
L. Tranchmontagne, oil.....	9 95					
C. Levesque, repairs.....		3,000 00				
River St. Lawrence, removal of chains anchors, &c.....	10,000 00					
Balance brought from 1879-80.....	5,398 65					
Less—Amount lapsed 30th September, 1880.....	15,398 65					
By paid A. H. Verret, for removal of chairs, anchors &c.....	5,398 65	10,000 00	7,885 84	2,114 16		
Etang du Nord, Magdalen Islands.....		5,000 00				
By paid Joseph Rosa, labor.....	300 00					
do services and travelling expenses.....	437 85					
M. Grant, copying.....	9 00					
W. B. Snow, services.....	65 00					
Advertising.....	316 05					
Queen's Printer.....	7 21					
Escoumains, removal of boulders.....	1,000 00				1,165 11	3,834 89
Supplementary grant.....	200 00					
By paid E. Vachon, labor removing boulders.....		1,200 00			1,189 80	10 20
Ile aux Grues, repairs to pier.....		500 00				500 00
General Repairs and Improvements, Harbors and Rivers, Quebec—						
Appropriation.....	10,000 00					
Balance brought from 1879-80.....	295 00					
Supplementary grant to pay W. Kingsford, as compensation for loss of employment, \$1,650, divided equally between Ontario and Quebec.....	825 00					
Paid for St. Dominique Pier, labor.....	1,852 80					
G. F. Baillargé, travelling expenses.....	20 00					
Bagotville, St. Alphonse Pier, for labor.....	1,872 80					
Chicoutimi Pier, for labor.....	1,667 24					
River Ouelle Pier, for labor.....	1,999 91					
J. Janveau, copying.....	839 00					
River du Loup, labor.....	9 00					
Piers below Quebec, F. M. Hamel, salary.....	244 00					
Carried forward.....	244 00	53,560 00	29,499 97	13,079 45		139 42

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, QUEBEC, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$ cts.	cts.	Grant. \$ cts.	Expendi- ture. \$ cts.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
HARBORS AND RIVERS, QUEBEC—Continued.						
Brought forward.....	244 00	7,720 78	53,560 00	29,469 97	13,079 45	139 42
General Repairs and Improvements, Quebec—Continued.	312 88					
Paid F. M. Hamel, travelling expenses.....	9 75					
M. C. Coleman, copying.....		566 63				
Eboulement Pier, labor.....		750 88				
Belœil Pier, W. Goulette, Boommaster.....		52 00				
St. Jean Port Joli Pier, A. Vocelle, powder and drills.....		10 00				
St. Lawrence River, J. W. Harper, freight.....	3 90					
E. Goulette, placing buoys.....	28 50					
G. Sampson, copying.....	19 50					
C. Lapierre do.....		58 90				
Malbaie Harbor, G. Warren, labor.....		10 90				
Quebec Harbor, copying.....		46 50				
Montreal Harbor, copying.....		217 25				
Harbors generally—H. F. Perley, travelling expenses.....	150 00					
A. P. Cartier, travelling expenses.....	46 50					
F. M. Hamel do.....	29 70					
G. F. Baillargé do.....	43 89					
St. Lawrence Steam Navigation Co., freight.....	4 35					
Extra Clerks and copying.....	287 50					
Wm. Kingsford, for loss of employment as Engineer.....		561 94				
Bate St. Paul Pier, W. Tremblay, for watching timber.....		825 00				
		12 00				
				10,832 78		287 22

Rivière Ouëlle, repairs to pier.....	1,439 35	1,600 00	
Paid J. W. Harper, for labor.....	42 54		
G. Levesque, iron.....	14 20		1,496 09
G. D'Angon, blacksmith work.....		2,500 00	3 91
St Famille, Island of Orleans, Breakwater.....			
Paid J. W. Harper for labor.....	2,275 02		
F. H. Asselin, timber.....	2 60		
B. J. Asselin, do.....	0 80		
B. J. Asselin, do.....	3 64		
B. Premont, blacksmithing.....	83 45		
Louis Marquis, services.....			
Rivière du Loup ( <i>en tant</i> )—Deepening entrance.....		1,000 00	2,365 51
Bagotville, Ha Ha Bay, River Saguenay— <i>g</i>		2,000 00	1,000 00
Supplementary grant.....		60,560 00	2,000 00
			16,505 07
			44,194 35
			139 42

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,  
Auditor-General

Examined,  
J. H. P. GIBSON.

- a. The sum of \$1,000 having been voted by the Municipality, is available for the work at New Carlisle. The above appropriation was expended September, 1881.
- b. The Locality has provided \$2,500, which is available for the work at Carleton. The above appropriation was expended September, 1881.
- c. The Municipality furnishes \$3,000, which is available for the work at Cap à l'Aigle. Final estimate 5th Sept., 1881.
- d. The Municipality furnishes \$4,000, which is available for the work at Isle aux Coudres. Final estimate 20th Sept., 1881.
- e. Amount expended September, 1881.
- f. Work not commenced until spring, 1881.
- g. Amount expended September, 1881.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, NEW BRUNSWICK, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$ cts.	\$ cts.	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>HARBORS AND RIVERS, NEW BRUNSWICK.</b>						
St. John Harbor .....			6,000 00			
Paid D. W. Clark, work on breakwater .....	1,811 62					
S. S. Mayes, services as Inspector .....	362 50					
Advertising .....	45 80					
Queen's Printer .....	2 86					
			.....	2,222 78	3,777 22	
			15,000 00			
Pointe du Chêne .....						
Paid W. B. Snow, services .....	152 50					
G. E. McLaughlin, services .....	78 05					
Advertising .....	35 30					
Queen's Printer .....	7 36					
			.....	273 21	14,726 79	
			750 00			
Sackville Harbor, protection works .....						
Paid Labor .....	548 00					
Pickets, poles and brush .....	148 35					
Horse hire .....	45 00					
Hardware .....	3 15					
Mails .....	3 10					
Treenails .....	2 40					
			.....	750 00		
			2,000 00			
Shippegan, repairs to East Gully Dam .....						
Paid Labor .....	1,086 87					
Piles, brush and stone .....	599 95					
Ballast .....	87 60					
Hardware .....	88 58					
Boats .....	40 00					
Scow hire .....	15 00					

Carriage.....	12 00			
T. W. Alexander, foreman.....	70 00			
River St. John, improvements above and below Grand Falls.....		2,000 00		
Paid Labor.....			2,000 00	
Provisions.....	1,461 00			
Building.....	224 39			
Teaming.....	200 00			
Hardware.....	21 62			
Oats.....	44 90			
Sharpening drills.....	17 60			
Powder.....	9 50			
Sundries.....	8 03			
Lumber.....	5 00			
Horse shoeing.....	3 60			
	3 25			
		1,998 89		1 11
Richibucto Pier.....			1,200 00	
Paid Labor.....	918 60			
Lumber.....	72 77			
Hardware.....	55 92			
Snow hire.....	55 91			
Ballast.....	53 20			
Stone.....	28 60			
Brush.....	11 00			
Coal.....	4 00			
Harbors generally, N. R.—				
Balance brought from 1879-80.....	22 78			
Amount lapsed 30th September, 1880.....	22 78			
		8,444 88		18,505 12
			26,950 00	

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,  
Auditor-General.

Examined,  
J. H. P. GIBSON,

a. Plans for repairs reconsidered, in view of a reconstruction of the work,  
b. Work commenced in spring of 1881.













Timber.....	488 55		
Piles.....	302 60		
Balast.....	187 60		
Freight.....	163 14		
Brush.....	24 33		
Boat hire.....	19 50		
Rope.....	13 64		
Travelling expenses.....	11 22		
		2,987 03	2 97
	23,513 29	20,574 75	2,938 54

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

- a. Amount balance required for repairs.
- b. Amount expended August, 1881, for inspection, &c.
- c. Contract completed September, 1881.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, MARITIME PROVINCES, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>HARBORS AND RIVERS, MARITIME PROVINCES.</b>				
General Repairs and Improvements, Harbors and Rivers, Maritime Provinces.....				
Balance brought from 1879-80.....		10,000 00		
Supplementary Grant—To reimburse Mr. G. A. Brown the amount contained in a bag of silver, stolen from a valise during a journey from St. John, N.B., to Cape Breton, for the purpose of making payments in connection with Cow Bay Breakwater and Gabarus Harbor.....		5,357 43		
		150 09		
		15,507 52		
		3,469 10	12,038 42	
<b>Less—Amount lapsed, 30th September, 1880.....</b>				
Paid Mesereau & Wood, contract, Shear dam, Oromocto.....		1,350 00		
D. D. Glasier & Son, keeping St. John River clear of snags.....		200 00		
T. Bailey, for taking snag out of St. John River.....		12 00		
Engineering Staff.....		4,637 84		
W. C. Anderson, erecting ladders, Rocher Bay.....		10 00		
A. McLeod, repairing pier at South Fignish Harbor.....		50 00		
T. E. Bigelow, repairs to pier at Oak Point.....		1 50		
S. Dunlop, for moving safe.....		40 00		
G. E. McLaughlin, sundries for office.....		14 43		
do travelling expenses.....		295 28		
G. A. Brown do.....		439 79		
G. E. Millidge do.....		64 00		
J. E. Boyd do.....		768 85		
R. P. & W. F. Starr, coal.....		13 72		
J. R. Cameron, lamps.....		6 00		
R. Steckel, purchase of tools.....		500 00		

G. A. Brown, services .....	26 66		
Chas. Ward, services as Inspector .....	560 25		
Citizen Printing and Publishing Co., statistics .....	10 80		
St. John, N.B., Publishing Co., printing .....	15 50		
J. & A. Miller, stationery .....	93 10		
Barnes & Co. do .....	18 85		
Stationery Office .....	105 78		
Montreal Telegraph Co., telegrams .....	16 04		
Western Union do .....	30 24		
Extra Clerks and copying .....	941 25		
G. A. Brown, to re-imburse him for money lost .....	150 09		
Hardware, provisions, powder and labor, at Tobique pier .....	1,000 00		
Balast, logs, hardware and labor, at Brooklyn pier .....	263 84		
Hardware, timber and labor, at Digby pier .....	188 57		
Repairs at Grande Anse pier .....	195 89		
.....		12,020 27	18 15
.....		12,020 27	18 15
.....		12,038 42	

I certify that this account is as examined under my directions and is correct.

J. L. McDOUGALL,  
Auditor-General.

Examined,  
J. H. P. GIBSON.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME.**

ACCOUNT of sums expended, compared with the sums granted, on account of HARBORS AND RIVERS, MANITOBA, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
HARBORS AND RIVERS, MANITOBA.						
General Repairs, Harbors and Rivers, Manitoba..... a.			1,000 00	19 00	981 00	
Paid J. P. M. Lecourt, travelling expenses.....			1,000 00	19 00	981 00	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

a. Balance not required.





*Appropriation Accounts for Fiscal Year ended 30th June, 1881.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of DREDGING, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$ cts.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Purchase of dredging plant.....					
By paid Manager Bank of Montreal, dredging plant purchased.....	14,000 00	16,000 00			
Labor on dredge "Nipissing" purchased.....	1,221 57		15,221 57	778 43	
<b>Dredge vessels, repairs..</b>	13,000 00				
Balance brought from 1879-80.....	208 85	13,208 85			
<b>By paid for labor.....</b>	4,795 36				
Repairs.....	2,194 40				
Hardware.....	1,470 82				
Foundry work.....	646 02				
Repairing boilers.....	672 19				
Chains.....	309 54				
Repairing dippers.....	182 17				
Rope.....	246 19				
Blacksmith work.....	237 03				
Carpenters' work.....	166 85				
Painting.....	323 41				
Lumber.....	1,699 47				
Pumps.....	247 26				
Steam fitting.....	98 08				
Packing.....	38 42				
Bell work.....	36 38				
Lamps.....	68 86				
Hose.....	36 03				
Stores.....	71 23				
Towing.....	11 00				
Equipment.....	45 95				

Sucker for pump	1 50			
Steel rack	39 78			
Coasting boiler	9 45			
Repairing gauges	30 10			
Propeller wheel	44 88			
Sheet iron work	69 65			
Freight	24 45			
Telegrams	1 40			
Hon. H. L. Langevin, travelling expenses	54 60			
A. Schneider do	5 91			
M. Charlton do	0 40			
J. R. Arnoldi do	196 16			
Stationery	12 06			
Queen's Printer	20 99		14,097 67	888 82
		42,000 00		
Dredging, Nova Scotia, Prince Edward Island and New Brunswick.				
Paid				
for labor	27,058 77			
Repairing scow	222 50			
Hardware	333 93			
Foundry work	14 61			
Rope	80 67			
Oil	77 22			
Casks and tacks	2 70			
Testing boiler	13 50			
Safety-valve	14 00			
Coal	2,227 28			
Tallow	5 25			
Lumber	50 17			
Placing buoys and anchors	10 00			
Rubber	47 84			
Packing	1 75			
Pattern	5 00			
Provisions	1,290 80			
Stores	766 52			
Towage	7 296 50			
Pilotage	328 57			
Freight	601 89			
Horse hire	16 00			
Washing bedding, cleaning office, &c.	74 06			
Telegrams	109 99			
Water	18 70			
Medicine	5 90			
Stationery	47 04			
Advertising	13 55			
Printing forms	51 50			
Carried forward	40,786 21	71,208 85	29,319 24	778 43
				888 82

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of DREDGING, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$ cts.	\$ cts.	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
Brought forward.....		40,786 21	71,208 85	29,319 24	778 43	888 82
Dredging, Nova Scotia, Prince Edward Island and New Brunswick—Continued.						
Paid Clock.....						
Travelling expenses.....		6 50				
Inspirator.....		826 59				
Caretaker.....		85 00				
Fireman.....		25 00				
Assistant Engineer.....		16 00				
Rent of office.....		29 70				
		225 00		42,000 00		
Dredging, Quebec.....						
Paid Labor.....						
Salaries of F. M. Hamel and party.....		12,473 28				
Disbursements do.....		298 00	20,000 00			
F. A. Pisonneault, services in connection with dredging.....		384 94				
W. A. Allan, for services of steamer "Rocket".....		32 70				
Towing.....		430 00				
Coal.....		348 00				
Hardware.....		929 06				
Smith work.....		126 65				
Dockage.....		24 70				
Storage.....		275 00				
Boiler covering.....		5 00				
Oil, &c.....		9 45				
		17 05				

Cotton waste .....	27 16				
Lumber .....	2 00				
Jolly boat .....	42 00				
J. Rosa, salary .....	381 30				
H. F. Perley, travelling expenses .....	121 38				
G. F. Baillarge do .....	20 00				
J. W. Harper do .....	64 50				
D. Smellie do .....	9 00				
J. R. Arnoldi do .....	531 39				
W. H. Marshall, mattresses .....	43 32				
Telegrams .....	13 89				
		16,559 77	3,440 23		
Dredging, Ontario .....					
Paid for labor .....		8,000 00			
Canan & Conlon, dredging Goderich Harbor .....	4,383 84				
A. McDonald, towing .....	1,330 00				
T. & R. Keany, provisions .....	750 00				
J. & J. McGirr, do .....	23 63				
E. Hilborn, coal .....	45 00				
G. Reeves, clipper racks .....	74 00				
G. Reeves, clipper racks .....	10 78				
J. Lockhart, dockage of dredge .....	15 00				
J. Russell, stowing lines tug "Trudeau" .....	15 00				
M. Charlton, salary as Caretaker .....	174 20				
do travelling and other expenses .....	31 23				
H. F. Perley, travelling expenses .....	62 65				
J. R. Arnoldi do .....	635 94				
Telegrams .....	46 06				
Queen's Printer .....	22 97				
		7,630 30	369 70		
Dredging, British Columbia .....					
Paid for labor .....		10,000 00			
Hire of tugs .....	2,636 64				
Cordwood .....	180 00				
Provisions .....	456 90				
Hardware .....	1,043 21				
Lumber .....	322 24				
Coal .....	15 42				
Oil .....	232 50				
Freight .....	15 00				
Searching for the "St. George" .....	190 00				
Floating the "St. George" .....	50 00				
48 00	48 00				
Carried forward .....	5,189 91	109,208 85	98,509 31	4,588 36	888 82

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of DREDGING, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Gr nt.		Expendi- ture.		Expenditure compared with Grant.	
	\$	cts.	\$	cts.	Less than Estimated.	More than Estimated.
Brought forward.....		5,189 91		95,509 31	4,888 36	888 82
Dredging, British Columbia— <i>Continued.</i>						
Paid Inspecting boiler.....			15 00			
Repairs to boat.....			30 20			
Travelling expenses.....			11 00			
Copying plans.....			5 00			
G. Turner, superintending dredges.....			1,094 17			
R. Ridley, wages as Caretaker.....			200 00			
.....			.....	7,545 28	2,454 72	
Dredging, General Service — e						
Appropriation.....				5,000 00	5,000 00	
Unexpended.....				.....	.....	
.....				114,208 85	12,043 08	888 82

I certify that this account has been examined under my directions and is correct.

Examined, **J. H. P. GIBSON.**  
**J. L. McDOUGALL,**  
*Auditor-General.*

- a. Balance not required.
- b. Repairs were found to be heavier than anticipated.
- c. Balance expended September, 1881.
- d. Dredge not in commission during season 1881.
- e. A partial expenditure made up to 30th September; balance not required.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of SLIDES AND BOOMS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$ cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>SLIDES AND BOOMS.</b>					
Amount of Appropriation to pay J. B. Normand for services as Acting Superintendent, St. Maurice Works, from October, 1875, to October, 1878, as per account.....	1,095 00				
Balance brought from 1879-80.....	3,627 55				
	4,722 55				
Less—Amount lapsed 30th September, 1880 .....	45 22	4,677 33			
Paid J. B. Normand, services as Superintendent.....	1,095 00				
J. Bourgeois, labor.....	2,600 00				
J. Barnard, professional services, examination of St. Maurice River Works	726 58				
Chas. Potvin, camp kettle.....	15 00				
H. Talbot, copying.....	117 00				
J. Vincent do .....	62 00				
M. Lacerte do .....	27 75				
M. Talbot do .....	34 00	240 75			
			4,677 33		
<b>ROADS AND BRIDGES.</b>					
Supplementary Vote, to pay D. Fraser in full and final settlement of his claim for repairing and keeping open during winter in 1875-76, 82 miles of Metapedia Military Road.....		223 80		223 80	
		4,901 13	4,677 33		223 80

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of SLIDES AND BOOMS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$	cts.	\$	cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
							Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.	\$	cts.
<b>IMPROVEMENT OF RIVERS.</b>								
Improvement of Rivers generally—								
Balance brought from 1879-80.....			254	28				
Neeshish Rapids—								
Balance brought from 1879-80....			50	69				
Removing Rock, British Columbia—								
Balance brought from 1879-80.....			7,820	75				
Assiniboine River—								
Balance brought from 1879-80.....			0	37				
			8,126	09				
			8,126	09				
Unexpended and lapsed 30th September, 1880.....								

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,  
*Auditor-General*

Examined,  
J. H. P. GIBSON

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of TELEGRAPHS, for the Year ended 30th June, 1881, show the surplus or deficit upon each sub-head of Vote.

Service.	\$	cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Extension of the Coast Telegraph System of the Lower Rivers and Gulf of St. Lawrence from Baie St Paul to Bersimis and branch to Chicoutimi. a					10,000 00	
Supplementary grant.....					3,000 00	
Paid Frs. Gauthier, telegraph poles.....			4,088 00			
R. Johnson & Népew, telegraph wire.....			4,483 96			
Tremblay, Dallaire & Morin, telegraph poles.....			2,945 00			
J. W. Harper, labor.....			2,000 00			
J. Hews, telegraph pins and brackets.....			215 70			
Excelsior Glass Co., insulators.....			294 00			
J. A. J. Kane, inspection of poles.....			55 25			
J. C. Mitchell, services as Inspector.....			42 11			
A. Gauthier, unloading materials.....			7 50			
J. Taylor & Bros, spikes.....			18 89			
A. Galloway, freight.....			1 00			
Joseph Rosa, salary.....			28 00			
do do travelling expenses.....			10 50			
do do sustenance.....			16 82			
L. Tremblay, salary.....			70 00			
do do travelling expenses.....			16 35			
J. E. Verreault do do travelling expenses.....			100 00			
W. Curran, transcribing report.....			1 50			
J. Janveau, copying.....			4 50			
Wm. Tremblay, services as Inspector.....			67 50			
do do travelling expenses.....			59 00			
do do sustenance.....			31 60			
do do postage and telegrams.....			0 75			
Carried forward.....			12,557 93			
			13,000 00			



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of TELEGRAPHS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	12,557.93	.....	13,000 00	.....	.....	.....
Extension of Coast Telegraph System—Continued.	.....	.....	.....	.....	.....	.....
Paid Montreal Telegraph Co., telegrams.....	.....	100 89	.....	.....	.....	.....
Advertising.....	.....	268 23	.....	.....	.....	.....
Queen's Printer.....	.....	13 46	.....	12,940 51	59 49	.....
Land and Cable Telegraph Lines for the Sea Coasts and Islands of the Lower Rivers and Gulf of St. Lawrence and the Maritime Provinces—	.....	.....	.....	.....	.....	.....
Balance brought from 1879-80.....	9,301 05	.....	.....	.....	.....	.....
Unexpended and lapsed, 30th September.....	9,301 05	.....	.....	.....	.....	.....
Proposed new sub-marine cable route between Vancouver Island and Mainland, viz. Nanaimo and Point Grey.....	.....	26,000 00	.....	.....	.....	.....
Additional amount required, Supplementary Grant.....	.....	1,500 00	.....	.....	.....	.....
Supplementary Grant for extra cost of fitting up telegraph barge "Electron" and working S.S. "Sir James Douglas".....	.....	3,750 00	.....	.....	.....	.....
Paid India Rubber Co., cables, stores and wire.....	.....	19,127 78	31,250 00	.....	.....	.....
F. Johnson & Nephew, wire.....	.....	2,481 80	.....	.....	.....	.....
Warner, Simpson & Smith, contract for construction of cable barge.....	.....	2,932 24	.....	.....	.....	.....
G. G. Walker, superintending construction of barge.....	.....	227 24	.....	.....	.....	.....
Joseph Spratt, fitting up cable barge.....	.....	1,137 68	.....	.....	.....	.....
Lettice & Lear, painting do.....	.....	15 00	.....	.....	.....	.....
Advertising for tenders re do.....	.....	20 50	.....	.....	.....	.....
Joseph Weller, mattresses.....	.....	7 50	.....	.....	.....	.....
George Stelly, excavating for tank.....	.....	52 00	.....	.....	.....	.....



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of MISCELLANEOUS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estim. fed.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Miscellaneous Works not otherwise provided for.....						
Balance brought from 1879-80.....			10,000 00			
Less—Amount lapsed 30th September, 1880.....			4,333 79			
			14,333 79			
Paid on account Chenal du Moine Pier—						
Labor.....		201 45				
Timber.....		640 03				
Stone.....		491 11				
Hardware.....		55 57				
Blacksmith work.....		20 97				
Wooden bolts.....		8 79				
Carpenter work.....		139 35				
Freight and cartage.....		52 83				
Rent of huts.....		11 00				
Stationery.....		4 01				
Travelling expenses.....		65 36				
Pierre Côté, services as Superintendent.....		237 50			1,927 97	
St. Lawrence River—						
Placing buoys.....		154 19				
Filling buoys.....		55 30			209 49	
Temiscouata Road—						
Labor.....					1,100 43	

Union Suspension Bridge, Ottawa— Repairs.....	333 77				
Painting.....	134 25				
St. Maurice Works— Labor.....		468 02			
Ottawa Works— Labor.....		2,000 00			
Rivière du Lievre— Labor.....		1,019 68			
Travelling expenses.....	3,568 83				
Isle aux Noix— Labor.....	549 19				
Timber.....	115 61				
Hardware .....	17 73				
Stone.....	23 97				
Freight.....	15 00				
M Rheame, services as Superintendent.....	117 17	838 67			
South Tignish Harbor— Ross & McKay, in full of all claims in connection with contract.....		558 00			
Cowichan River, British Columbia— Joseph Nicholson, removal of obstruction.....		670 00			
Surveys and Inspections .....		25,000 00		12,397 24	1,936 55
Paid J. Lindsay, survey, Pigeon Bay, Lake Erie— Salaries and wages.....	917 04				
Sustenance allowance.....	353 46				
Travelling expenses.....	165 13				
Other disbursements.....	104 96	1,540 59			
J. Lindsay, survey, Lake Temiscamingue— Salaries and wages.....	122 00				
Sustenance .....	88 33				
Travelling expenses.....	28 75	239 08			
H. A. Gray, survey, Neebish Rapids— Salaries and wages.....	2,029 12				
Sustenance .....	589 79				
Travelling expenses.....	501 97				
Other disbursements .....	65 16	3,186 04			
Carried forward.....		4,965 71	39,333 79	12,397 24	1,936 55

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of MISCELLANEOUS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$	cts.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			39,333 79	12,397 24	1,936 55	
Surveys and Inspections— <i>Continued.</i>						
Paid F. C. Farjiana, survey, Little Current—						
Salaries and wages.....	542	56				
Sustenance.....	229	04				
Travelling expenses.....	263	25				
Other expenses.....	112	63				
F. C. Farjiana, survey, Kamistikwia and Prince Arthur's Landing—						
Salaries and wages.....	1,280	50				
Sustenance.....	568	55				
Travelling expenses.....	255	45				
Other disbursements.....	191	23				
F. C. Farjiana, survey, Berthier ( <i>en haut</i> )—						
Salaries.....	27	63				
Travelling expenses.....	50	10				
Other disbursements.....	30	88				
F. M. Hamel, survey, River Richelieu—						
Salaries and wages.....	359	16				
Sustenance.....	146	48				
Travelling expenses.....	80	12				
Other disbursements.....	33	17				
F. M. Hamel, survey, River St. Francois—						
Salaries and wages.....	365	65				
			4,965 71	1,147 48		
			2,296 73			
			108 61			
			628 93			

Sustenance .....	129 00			
Travelling expenses.....	21 95			
Other disbursements.....	11 72	528 32		
<b>C. E. Michaud, survey, Yamaska River—</b>				
Salaries and wages.....	2,565 85			
Sustenance.....	639 53			
Travelling expenses.....	219 08			
Other disbursements.....	247 82	3,672 08		
<b>J. H. Sullivan, survey, River St. Louis—</b>				
Salaries and wages.....	395 50			
Sustenance.....	203 49			
Travelling expenses.....	81 66			
Other disbursements.....	8 50			
	689 14			
	100 00	589 14		
<b>Less—Advance in 1879-80.....</b>				
<b>G. F. Austin, survey, Murray Canal—</b>				
Salaries and wages.....	638 61			
Sustenance.....	150 78			
Travelling expenses.....	68 95			
Other disbursements.....	30 98	889 32		
<b>G. F. Austin, survey, Thames River—</b>				
Salaries and wages.....	1,050 15			
Sustenance.....	408 82			
Travelling expenses.....	98 19	1,557 16		
<b>G. F. Austin, survey, Des Joachim Bridge—</b>				
Salary.....	60 00			
<b>C. F. Roy, survey, River du Loup—</b>				
Salaries.....	79 00			
Sustenance.....	15 00			
Travelling expenses.....	10 40			
Other disbursements.....	3 35	107 75		
<b>C. F. Roy, survey, Cap à L'Aigle, Isle aux Coudres and Anse du Portage—</b>				
Salaries and wages.....	322 70			
Sustenance.....	5 64			
Travelling expenses.....	52 98			
Other expenses.....	37 16	418 48		
	16,969 71	39,333 79	12,397 24	1,936 55
Carried forward.....				

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—INCOME**

ACCOUNT of sums expended, compared with the sums granted, on account of MISCELLANEOUS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	\$	cts.	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
					Less than Estimated.	More than Estimated.
	\$	cts.	\$	cts.	\$	cts.
Brought forward.....			16,969 71	12,397 24	1,936 55	
<i>Surveys and Inspections—Continued.</i>						
Paid C. F. Roy, survey, New Carlisle, Carleton, Matane and St. Roch—						
Salaries and wages.....	686	50				
Sustenance .....	237	25				
Travelling expenses.....	106	49				
Other inspections .....	69	03				
C. F. Roy, survey, Long Sault, Ottawa River—			1,119 27			
Salaries and wages.....	88	00				
Sustenance .....	58	80				
Travelling expenses.....	16	00				
Other disbursements.....	2	75				
C. F. Roy, survey, Percé to Pabos—			165 55			
Salaries and wages.....	271	00				
Sustenance .....	90	00				
Travelling expenses.....	54	15				
Other disbursements.....	2	27				
I. Steckel, survey, Bacot Shoal—			417 42			
Salaries and wages.....	173	75				
Sustenance .....	76	50				
Travelling expenses.....	35	15				
Other disbursements.....	73	98				
			359 36			

<b>Joseph Rosa, examination of outlet, Lake St. Jean—</b>					
Salaries.....	35 00				
Travelling expenses.....	24 75				
Sustenance.....	12 00	71 75			
<b>J. E. Boyd, surveys, Maritime Provinces—</b>					
Salaries and wages.....	370 66				
Sustenance.....	65 25				
Travelling expenses.....	32 35				
Other disbursements.....	7 34	475 60			
		1,000 00			
<b>Thos. Guerin, surveys, Manitoba—</b>					
Travelling expenses, accounted for in 1881-82.....					
Sustenance.....	16 00				
Wages for labor.....	30 00				
Hire of steamer "Douglas".....	214 63	260 63			
		87 50			
<b>L. Gratton &amp; J. B. Allard, for chests and packing boxes.....</b>					
Salaries and wages.....	69 25				
Sustenance.....	12 25				
Travelling expenses.....	10 65				
Sundry disbursements.....	6 11	98 26			
<b>Hearn &amp; Harrison, instruments.....</b>	52 35				
L. Lortie do.....	26 00				
A. Laporte, repairing do.....	20 00				
H. F. Percy, box sextant.....	35 00				
S. Laporte, watch.....	58 00				
		191 35			
<b>J. Hope &amp; Co, level books.....</b>	27 00				
J. M. Wellington, sinking test.....	17 00				
C. T. Giroux, labor.....	4 00				
F. Lalonde, groceries.....	2 40				
J. Boyden, bidet.....	9 00				
C. R. Giroux, rent.....	144 00				
T. Levesque, washing blankets.....	6 00				
St. Lawrence & Ottawa Railway, freight.....	18 55				
W. Murdoch, services as Engineer.....	125 00				
E. P. Bender do.....	453 64				
A. Hamel do do.....	19 81				
J. C. Taché, jun., services as Draughtsman.....	85 25				
F. X. R. Saucier do do.....	77 50				
U. Valliquet do do.....	62 00				
A. Plean, plan of River St. Maurice.....	40 00				
Sundry persons, travelling expenses for general service.....	963 14				
		39,333 79			
		12,397 24			
		23,970 69			
					1,936 55

Carried forward.....





<i>F. H. Ennis,</i>				
<i>do</i>				150 00
S. & H Borbridge, repairing trunk.....		255 13		
Montreal Telegraph Company, telegrams.....		1 58		
M. Lacerte, copying.....		14 44		
		42 00		
			4,162 31	837 69
<b>RELIEF OF FISHERMEN, EAST COAST OF LABRADOR.</b>				
Supplementary grant for 1879-80, for the relief of Fishermen on the East Coast of Labrador, being unexpended during that year, was carried forward to 1880-81.....		437 24		
Paid J. B. Renaud & Co—				
30 barrels pease.....		90 00		
40 pails lard.....		80 00		
50 barrels flour.....		237 50		
Freight and cartage.....		39 74		
			437 24	
		44,771 03	41,225 74	3,545 29

I certify that these accounts have been examined under my directions and are correct.

Examined,  
J. H. P. GIBSON,

J. L. McDOUGALL,  
*Auditor-General.*

- a. Miscellaneous work was less than was anticipated.
- b. Balance not required.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—CONSOLIDATED FUND.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head or Vote.

Service.	Amount of Appropriation and Balances brought forward.	Amount of Balances lapsed 30 September, 1880.	Amount of Grant available.	Expenditure.	Expenditure compared with Grant.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	Less than Estimated.	More than Estimated.
<b>RECAPITULATION.</b>						
<b>CONSOLIDATED FUND ACCOUNT.</b>						
Public Buildings—						
Ontario.....	133,986 57	5,240 81	128,745 76	108,760 91		19,984 85
Quebec.....	187,570 67	4,151 64	183,419 03	116,263 90		67,155 13
New Brunswick.....	250,230 26	44,979 74	205,250 52	191,747 54		13,502 98
Nova Scotia.....	10,649 43	2,458 36	8,191 07	3,604 87		4,586 20
Prince Edward Island.....	4,000 00	.....	4,000 00	1,800 00		2,200 00
Manitoba.....	54,957 62	1,557 62	53,400 00	21,067 05		32,332 95
North-West Territories.....	31,762 08	4,610 44	26,651 64	11,578 16		15,073 48
British Columbia.....	37,154 15	9,520 16	27,632 00	15,232 77		12,399 23
Generally.....	17,357 93	.....	17,357 93	14,966 15		2,391 78
Rents, repairs, &c.....	273,651 38	.....	273,651 38	226,671 11		46,980 27
Harbors and Rivers—						
Ontario.....	87,358 43	.....	87,358 43	53,828 67		33,529 76
Quebec.....	65,958 65	5,398 65	60,560 00	44,194 35		16,365 65
New Brunswick.....	26,972 78	22 78	26,950 00	8,444 88		18,505 12
Nova Scotia.....	41,641 47	439 87	41,201 60	33,849 09		7,352 51
Prince Edward Island.....	23,513 29	.....	23,513 29	20,574 75		2,938 54
Maritime Provinces, generally.....	15,507 52	3,469 10	12,038 42	12,020 27		18 15
Manitoba.....	1,000 00	.....	1,000 00	19 00		981 00
British Columbia.....	3,000 00	.....	3,000 00	1,934 45		1,065 55
Dredging.....	114,208 85	.....	114,208 85	103,054 69		11,154 26
Slides and booms.....	4,722 55	45 22	4,677 33	4,677 33		.....
Roads and bridges.....	223 80	.....	223 80	.....		223 80
Improvement of Rivers.....	8,126 09	8,126 09	.....	.....		.....

Telegraphs.....	81,855 20	9,301 05	72,554 15	73,299 27	745 12
Miscellaneous.....	46,379 31	1,608 28	44,771 03	41,225 74	3,545 29
	1,521,288 03	100,931 80	1,420,356 23	1,108,814 85	312,266 50
					745 12
					311,541 38

Deduct over-expenditure.....

Balance unexpended.....

REVENUE RECEIPTS—(See PUBLIC ACCOUNTS.)

MINOR PUBLIC WORKS, &C.

	\$	cts.
Harbours.....	7,062	75
Bridges, Union Suspension.....	3,661	41
Ferries.....	65	00
Piers.....	3,057	45
Hydraulic rents.....	667	18
Earnings of dredges.....	14,103	23
Telegraphs.....	290	59
	<u>28,907</u>	<u>61.</u>

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

OCEAN AND RIVER SERVICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Dominion Steamers</b> .....		125,000 00			
“ Napoleon III.”.....	42 174 44				
“ Druid ”.....	22,798 46				
“ Newfield ”.....	22,945 60				
“ Glendon ”.....	11,755 68				
“ Northern Light ”.....	15,139 95				
“ Sir James Douglas ”.....	11,332 09				
Expenditure.....	126,146 22				
Less—Refund, sale of coal from coaling station..... a	76 50				
			126,069 72		1,069 72
Purchase and maintenance of steamer to replace the “ Lady Head ”.....		55,000 00			
Purchase.....	38,933 33				
Maintenance..... b	11,616 85				
			50,550 18	4,449 82	
Expenses connected with bringing out the “ Charybdis ” (supple- mentary)..... c		5,000 00	9,040 37		4,040 37
<b>Total Dominion Steamers</b> .....		185,000 00	185,660 27		660 27
<b>Mail Subsidies—</b>					
Steam communication between Hal- ifax and St. John, <i>via</i> Yarmouth.....		10,000 00	10,000 00		
Steam communication on Lakes Huron and Superior.....		10,000 00	10,000 00		
Steam service between San Fran- cisco and Victoria, B.C.....	25,000 00				
To complete payment for same (sup- plementary)..... A	4,760 00				
		29,760 00	29,270 00	490 00	
Steam communication with the Magdalen Islands..... B		7,800 00	7,200 00	600 00	
Steam communication between Grand Manan, N.B., and main land.....		1,500 00	1,500 00		
Subsidy to steamer between Camp- bellton, N.B., and Gaspé, &c.....		9,000 00	9,000 00		
Subsidy to steamers between Cana- da and West Indies and Brazil C		50,000 00		50,000 00	
Steam communication between Hal- ifax, Cape Breton and P.E.I.....		4,000 00	4,000 00		
Steam communication between Nova Scotia and St. Pierre.....		4,000 00	4,000 00		
<b>Total Mail Subsidies under Vote</b> .....		126,060 00	74,970 00	51,090 00	
<b>Carried forward</b> .....		311,060 00	260,630 27	51,090 00	660 27

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

OCEAN AND RIVER SERVICE—*Concluded.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....		311,060 00	260,630 27	51,090 00	660 27.
Examination of Masters and Mates <i>d</i> .....		4,250 00	3,888 41	361 59	
Purchase of life-boats and life-preservers, and rewards for saving life..... <i>e</i>		3,000 00	1,806 13	1,193 87	
Investigations into wrecks, casualties, &c..... <i>f</i>		1,500 00	310 48	1,189 52	
Registration of shipping..... <i>g</i>		500 00	607 43		107 43
Triennial publication of list of vessels, &c. (supplementary)..... <i>h</i>		750 00		750 00	
Water Police, Montreal and Quebec.....		35,000 00			
Montreal Water Police .. .. .	13,560 31				
Quebec River do .. .. . <i>i</i>	21,953 26		35,513 57		513 57
Water Police, Montreal—gratuities to Wilson & Sandilands (supplementary) .. .. . <i>k</i>		567 30		567 30	
Removal of obstructions in navigable rivers..... <i>l</i>		1,500 00	150 00	1,350 00	
Total Ocean and River Service, under Vote.....		358,127 30	302,906 29	55,221 01	
Authorized by Statute— Yearly subsidy to Montreal Ocean Steamship Co. (36 Vic., cap. 33).....		126,533 33	126,533 34		0 01
Total Ocean and River Service.....		484,660 63	429,439 63	55,221 00	

Revenue from Dominion Steamers .....	\$7,050 33
Examination of Masters and Mates (casual revenue) .....	1,333 50
Harbor Police .....	27,375 09

I certify that this account has been examined under my directions and is correct.

J. L. McDougall,  
*Auditor-General.*

Examined,  
F. HAYTER.

## REMARKS.

a. The excess of expenditure was consequent upon the voyage to and from England of the steamer "Newfield" on cable service. A transfer of \$15,000 for such service has been arranged with the Public Works Department, which amount will appear in reduction of the current fiscal year's expenditure.

b. Owing to the advanced period in the fiscal year at which the steamer purchased arrived from England, the total amount voted for maintenance was not required.

c. The excess of expenditure which was to meet the ordinary disbursements of the vessel was made under authority of an Order in Council.

d. Travelling expenses of Chairman and incidental expenses of Board less than estimated.

e and f. Estimate can only be approximate.

g. The excess of expenditure is due to the cost of preparing triennial list of shipping and is a charge against a supplementary appropriation of \$750 for this service which appears as wholly unexpended.

h. The printing of list not completed in time to make the appropriation available for its payment.

j. Appropriation found insufficient.

k. This amount was paid from the Appropriation of the previous fiscal year, and was therefore not required.

l. Estimate contingent upon exigencies of the service, amount voted not required.

POST OFFICE DEPARTMENT,  
OTTAWA, December 27th, 1881.

SIR,—I have the honor to acknowledge the receipt of your communication of the 23rd instant, enclosing a statement of estimate and expenditure under the head of "Ocean and River Service" for the year ended 30th June, 1881, and asking for an explanation of the causes of difference between "Estimate" and "Expenditure" in so far as the part under the control of this Department is concerned.

In reply I have to give the following explanations as regards the parts marked A, B and C, for which this Department is responsible:—

A. The difference in this case arises from an accidental over-estimate of the amount required.

B. The expenditure for this service is at so much per trip or voyage, and the number of voyages depends on the length of the navigation season. For the year in question the number of trips performed earned only \$7,200.

C. Circumstances prevented the commencement in the year of this contemplated service, and the appropriation consequently remained unexpended.

I have the honor to be, &c.,

WM. WHITE,  
*Secretary.*

J. L. McDougall, Esq.,  
Auditor-General.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## LIGHTHOUSE AND COAST SERVICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Salaries and allowances of Lighthouse Keepers—</b>				
Above Montreal..... <i>a</i>	34,327 00	34,343 74		16 74
Montreal District..... <i>b</i>	6,924 00	6,956 50		32 50
Below Quebec..... <i>c</i>	33,527 00	31,701 01	1,825 99	
New Brunswick..... <i>d</i>	22,378 00	21,960 81	417 19	
Nova Scotia..... <i>e</i>	46,100 00	45,397 12	702 88	
Prince Edward Island..... <i>f</i>	4,000 00	4,296 67		296 67
British Columbia..... <i>g</i>	7,700 00	5,116 65	2,583 35	
General salaries..... <i>h</i>	2,500 00		2,500 00	
	157,456 00	149,772 50	7,683 50	
<b>Agencies, Rents and Contingencies—</b>				
Quebec..... <i>i</i>	6,000 00	7,202 96		1,202 96
St. John.....	3,100 00	2,672 45	427 55	
Halifax.....	7,000 00	4,918 96	2,081 04	
Charlottetown.....	1,200 00	1,257 49		57 49
Victoria.....	2,300 00	1,893 00	407 00	
	19,600 00	17,944 86	1,655 14	
<b>Maintenance and Repairs—</b>				
Above Montreal..... <i>j</i>	43,000 00	33,197 47	9,802 53	
Montreal District.....	11,000 00	7,369 86	3,630 14	
Below Quebec.....	65,000 00	50,877 32	14,122 68	
New Brunswick.....	36,000 00	39,288 64		3,288 64
Nova Scotia.....	82,855 00	77,802 51	5,052 49	
Prince Edward Island.....	9,500 00	7,442 17	2,057 83	
British Columbia.....	8,060 00	10,561 07		2,501 07
	255,415 00	226,539 04	28,875 96	
Cape Race Light.....	800 00	800 00		
Completion and construction of Lighthouses and Fog Alarms..... <i>k</i>	40,000 00	40,240 07		240 07
Construction of a new Lighthouse on Sand's Head, British Columbia..... <i>l</i>	14,000 00	8,427 89	5,572 11	
<b>Total Lighthouse and Coast Service...</b>	<b>487,271 00</b>	<b>443,724 36</b>	<b>43,546 64</b>	
Revenue from Lighthouse and Coast Service.....			\$4,772 82	

I certify that this account has been examined under my directions and is correct.

Examined,  
F. HAYTER.

J. L. McDougall,  
Auditor-General.



## REMARKS.

- a.* Estimate insufficient.
- b.* Increase of salary of Light Keeper at Lake Champlain.
- c.* Estimated cost of light ship charged to maintenance.
- d.* Not required owing to delay in completion of fog alarms.
- e.* Travelling expenses of Inspector less than estimated, and saving in new appointments.
- f.* Owing to increase of salaries of Lighthouse Keepers by Order in Council.
- g.* Fraser River light not in operation; service provided for by a temporary light ship, which is charged to maintenance.
- h.* No new light put in operation during the fiscal year other than that for which the salaries of keepers were specially provided.
- i.* Estimate only approximate.
- j.* Estimate approximate; expenditure contingent upon repairs at the different lights and fog whistle stations found necessary on work being proceeded with.
- k.* Appropriation insufficient.
- l.* Construction of light not sufficiently advanced to require the expenditure of appropriation; further expenditure provided for by Estimates of 1881-82.

MEMO.—Mr. J. U. Gregory, the Agent at Quebec, received \$150 from Public Works Department for services in connection with signal service.

Mr. Geo. Collins, Light Keeper, Nottawasaga Island, received \$2 for returns of wrecks.

Mr. Jos. Meloche, Light Keeper, Beauharnois, received \$18 for returns of wrecks.

Mr. A. Laberge, Light Keeper, Green Shoal, received \$5 for repairs to buoys.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## FISHERIES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries and disbursements of Fishery Overseers and Wardens:—				
Ontario..... <i>a</i>	12,500 00	11,506 74	993 26	
Quebec..... <i>b</i>	14,500 00	15,123 79		623 79
Nova Scotia..... <i>c</i>	15,000 00	14,909 42	90 58	
New Brunswick..... <i>d</i>	12,000 00	11,776 56	223 44	
Prince Edward Island..... <i>e</i>	3,000 00	2,691 49	308 51	
Manitoba..... <i>f</i>	1,000 00		1,000 00	
British Columbia.....	2,000 00	1,721 48	278 52	
Total, salaries and disbursements.....	60,000 00	57,729 48	2,270 52	
Fish-breeding, fishways and oyster beds..... <i>g</i>	22,000 00	21,530 62	469 38	
Legal and incidental expenses connected with the Fisheries..... <i>h</i>	800 00	287 30	512 70	
Advertising.....	1,000 00	278 18	721 82	
Legal expenses in connection with suits before the Supreme Court.....	600 00	734 77		134 77
	84,400 00	80,560 35	3,839 65	

Revenue from Fisheries..... 24,596 94

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor General.*

Examined,  
F. HAYTER.

- a.* Saving in expenditure of temporary Fishery Guardians salaries and travelling expenses of Overseers.  
*b.* Excess of Overseers disbursements over estimate.  
*c d* and *e.* Disbursements of Fishery Overseers less than estimate.  
*f.* Fisheries Regulations not extended to Manitoba.  
*g.* Estimate can only be approximate.  
*h.* Amount of appropriation not required.

Jos. Radford, Fishery Officer and Overseer, Tadousac, receives \$300 from the Customs Department, as a Preventive Officer under the Collector at Quebec.

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*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

## SCIENTIFIC INSTITUTIONS.

DETAILS of sums expended, compared with the sums granted for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Observatory, Quebec.....	2,400 00	2,397 04	2 96	
Toronto..... <i>a</i>	4,800 00	4,899 88	.....	99 88
Kingston.....	500 00	500 00	.....	
Montreal.....	500 00	500 00	.....	
New Brunswick..... <i>b</i>	1,200 00	1,281 27	.....	81 27
Total, Observatories.....	9,400 00	9,578 19	.....	178 19
Grant to Meteorological Observatories, including instruments, &c..... <i>c</i>	37,000 00	37,085 75	.....	85 75
Total, Scientific Institutions.....	46,400 00	46,663 94	.....	263 94

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
F. HAYTER.

*a.* Owing to the necessity of providing a Caretaker for the house vacated by the Director.

*b.* Consequent upon the payment of arrears of rent (previously in dispute) of building occupied as an Observatory.

*c.* Amount of Queen's Printer's account rendered subsequently to expenditure for Fiscal Year being closed.

Capt. Ashe, Director of the Quebec Observatory, receives \$250 a year extra for making Weather Reports.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**MARINE HOSPITALS FOR SICK AND DISTRESSED SEAMEN.**

ACCOUNT of sums expended, compared with the sums granted for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Marine Hospitals—					
Marine and Immigrant Hospital, Quebec..... <i>a</i>		20,000 00	19,964 33	35 67	
St Catharine's Hospital, Ontario		500 00	500 00		
Kingston Hospital, Ontario.....		500 00	500 00		
Hospitals in Provinces of Quebec, N.S., N.B., P.E.I. and B.C. <i>b</i>		35,000 00			
Quebec .....	3,406 51				
Nova Scotia.....	10,331 50				
New Brunswick.....	7,881 35				
Prince Edward Island.....	2,044 45				
British Columbia.....	3,053 17				
Hospitals generally, printing	21 89		26,738 87	8,261 13	
Expenses of shipwrecked and dis- abled Seamen..... <i>c</i>		8,000 00	4,480 07	3,519 93	
		64,000 00	52,183 27	11,816 73	
Revenue from Marine Hospitals.....			2,901 67		
do for Sick Mariners' Fund.....			49,771 41		
			52,673 08		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
F. HAYTER.

- a.* Owing to a return of fire insurance premium.  
*b.* and *c.* Estimate only approximate.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.***STEAMBOAT INSPECTION.**

**ACCOUNT** of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To provide for the expenses of this service .....		15,000 00			
Salaries of Inspectors .....	9,350 00				
Contingencies .....	2,799 15				
			12,149 15	2,850 85	

Revenue—Steamboat Inspection Fund..... \$13,953 49

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
F. HAYTER.

a. Reduced expenditure for travelling expenses of Inspectors, and salaries and expenses of Inspectors of hulls, not used.

AUDIT OFFICE,  
OTTAWA, June 23rd, 1881.

SIR,—I have examined the expenditure of your Department for the first six months of 1880-81.

A large proportion of vouchers for expenditure at Ottawa, particularly of the Fishery Branch, contain only receipts. The audit of this office must cover both the correctness and regularity of payments. (Audit Act, Sec. 42.)

It is a recognized principle that the salaries of persons employed in the inside service, should be charged to "Civil Government." The employment of Messrs. Steele, Pim, Corbett, Grignard and Mann (charged to "Maintenance, Construction and Registration of Shipping") should have been authorized by Orders in Council, and their wages put under "Civil Government Contingencies."

Will you please furnish me with copies of contracts under which the expenditure of the agents of your Department is made?

I have the honor to be, &c.,  
J. L. McDOUGALL,  
*Auditor-General.*

The Deputy Minister of Marine and Fisheries.

No reply was received to this letter

The wages of the following persons employed in the Marine and Fisheries Department, were charged to appropriations for outside services during the year 1880-81:—

Construction of lights, J. Corbett.....	\$669 08
“ “ D. G. R. Mann.....	516 25
“ “ J. P. Pim.....	376 25
“ “ A. Grignard.....	355 50
“ “ P. Aylward.....	100 54
“ “ W. G. Lampey.....	25 50
Maintenance of lights, V. H. Steele.....	547 50
Registration of shipping, T. Aumond.....	183 00
“ “ J. P. Pim.....	182 00
Investigation into wrecks, H. Martin.....	46 50
	\$3,002 12

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**INSPECTION OF INSURANCE COMPANIES.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$
Salary of Superintendent of Insurance, Statute 38 Vic., cap. 20, sec. 23.....	4,000 00	4,000 00		
To Meet expenses in connection with the inspection of Insurance Companies.....	6,000 00			
C. E. Anderson, salary, 12 months.....		2,250 00		
A. K. Blackadar do .....		1,262 50		
W. J. McMinn, extra \$2.50 per diem.....		912 50		
Travelling expenses, J. B. Cherriman.....		446 40		
Subscription to newspapers.....		64 86		
Telegraphing and telephone.....		33 85		
Contingencies.....		24 68		
Queen's Printer, printing, binding, &c.....		460 75		
Stationery from Stationery Office.....		124 17		
Total Grant.....	6,000 00			
Total Expenditure.....		5,579 71	420 29	
Balance unexpended.....			420 29	

Insurance Inspection Revenue for year ended 30th June, 1881.....\$9,647.90

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN GORMAN.

## REMARKS.

OFFICE OF THE SUPERINTENDENT OF INSURANCE,  
OTTAWA, 28th November, 1881.

SIR,—I have the honor to return herewith the statement of receipts and expenditures.

In explanation of the item "Revenue, \$9,647.90," I beg to remark that an annual contribution is made by the licensed companies towards defraying the expenses of this office; an assessment being made by me, under instructions from the Minister of Finance, upon each company proportionally. For this purpose, the expenses of the office are made up for the year ending 31st March (that being the date at which the annual renewal of the insurance licenses takes place), and the payments of the assessment fall into the next financial year.

Thus the expenses of the office for the year ended 31st March, 1880, amounted to \$9,150.60; the whole of which was assessed upon the companies, and was paid, with the exception of 18 cents still due. In addition to this was paid \$467.75, due from previous years; and a further sum of \$29.73 for special valuations of policies. The total receipts thus amount to \$9,647.90, as above stated.

In reference to the unexpended balance of the appropriation, \$420.29, I beg to remark that I have endeavored to keep down the expenditure of the office as much as possible, consistent with efficiency, so as to bring it within the appropriation; and that it is not possible to make a very close estimate beforehand, in consequence of the fluctuating character of some of the expenses.

I have the honor to be, Sir,

Your most obedient servant,

J. B. CHERRIMAN,

*Superintendent of Insurance.*

J. L. McDougall, Esq.,  
Auditor-General.



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

## SUBSIDIES TO PROVINCES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Province.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario..... a	1,196,872 80	1,196,872 80		
Quebec..... b	959,252 80	959,252 80		
Nova Scotia..... c	371,909 16	405,082 13		33,172 97
New Brunswick..... d	428,474 60	427,349 02	1,125 58	
Manitoba.....	105,653 04	105,653 04		
British Columbia.....	208,019 12	208,019 12		
Prince Edward Island..... e	153,424 30	153,288 82	135 48	
Total.....	3,423,605 82	3,455,517 73	1,261 06	33,172 97
Over-expended.....				31,911 91

I certify that this account has been examined under my directions and is correct.

Examined,  
J. PATTERSON.

J. L. McDOUGALL,  
*Auditor-General.*

a. The Province of Ontario is also paid 5 per cent. interest semi-annually on balances at the credit of the undernamed trust funds, in addition to subsidy:

Upper Canada Building Fund.....	\$1,472,391 41	\$73,619 57
do Grammar School Fund....	312,769 04	15,638 45
And its proportion based on the Census of 1871 on the balance at credit of the Common School Fund.....	1,645,644 47	47,438 62
		<u>\$136,696 64</u>

b. The Province of Quebec also receives 5 per cent. interest semi-annually on balances at the credit of the

Lower Canada Superior Education Fund..	\$412,314 25	\$20,615 71
And its proportion according to the Census of 1871 on balance at credit of the Common School Fund.....	1,645,644 47	34,843 60
		<u>\$55,459 31</u>

c. This increase is caused by a sum of \$58,964.38 (for lighthouses and other stores taken over at Confederation) being credited to the debt of this Province, the interest on which, from 1st July, 1867, to 30th June, 1878, amounted to \$32,430.41, and by a money order suspense item of \$8,367.77, which, being erroneously charged to the Province debt in 1878, was reversed and two years' interest on it (\$336.77) being also paid with the subsidy. The difference between these amounts and \$33,172.97 is an over-estimate for interest on balance of debt.

d. This difference arises from debt account being overdrawn, on which 5 per cent. interest is charged and deducted from subsidy.

e. Interest charged on land payments not estimated.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## GEOLOGICAL SURVEY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Geological survey.....	50,000 00			
Supplementary.....	10,000 00			
Explorations.....		7,861 59		
Boring operations, N.W.-Territories.....		7,239 55		
Publication Geological maps and report.....		7,188 87		
Office and museum.....		3,767 39		
Geological and topographical mapping.....		1,060 77		
Library.....		919 25		
Fuel.....		329 57		
Laboratory.....		255 68		
Instruments.....		223 86		
Publication Canadian organic remains.....		160 75		
Carrage of specimens.....		41 54		
Sundry survey publication.....		41 50		
Lapidary's work.....		33 10		
Advances to Explorers on account of 1881-82—				
H. Fletcher.....	250 00			
R. W. Ellis.....	250 00			
W. Broad.....	200 00			
G. M. Dawson.....	2,000 00			
H. Webster.....	400 00			
R. Bell.....	1,110 66			
A. H. Foord.....	250 00			
W. B. Dawson.....	600 00			
	5,060 66			
Advance on account of printing to <i>Gazette Co.</i> .....	2,500 00			
Stationery and printing.....		7,560 66		
s.....		58 91		
		24,537 34		
		61,280 33		
Less—Refund from H. Hartney.....		1,102 50		
		60,177 83		
Less—Advances from 1880-81.....		3,373 16		
Total expenditure.....		56,804 67	3,195 33	
Removal to Ottawa.....	5,000 00	7,884 19		2,884 19
Removal expenses of museum.....	5,511 26			
do families and house- hold effects.....	832 59			
Expenses, visits to Ottawa in search of houses.....	128 59			
Board in Montreal.....	1,112 40			
do Ottawa.....	299 35			
		7,884 19		

I certify that this account has been examined under my directions and is correct.

Examined,  
G. T. AUMOND.J. L. McDOUGALL,  
Auditor-General.

AUDIT OFFICE,  
OTTAWA, December 5th, 1881.

SIR,—With reference to the removal expenses of families and household effects, I have read again the letter from the Department of the Interior given me by you. I notice that it does not include the expenses of journeys to Ottawa in search of houses. Will you please obtain Departmental authority for making these expenses a charge against the Vote?

I am, Sir,  
Your obedient servant,  
J. L. McDOUGALL,  
*Auditor-General.*

A. R. C. SELWYN, LL.D., F.R.S.,  
Director Geological Survey.

*Extract from Letter No. 104, G. S. C., Department of Interior.*

OTTAWA, 26th January, 1880.

SIR,—Referring to your letter of the 21st inst., in reference to the removal of the Geological Survey staff from Montreal to Ottawa, I have the honor, by the direction of the Right Honorable the Minister of the Interior, to inform you that a special vote will be asked for during the ensuing Session of Parliament to cover the expenses of removal of the household furniture and effects of the survey staff, and also the cost of removing the Museum, including office furniture, laboratory, library, &c., and I have to request, in such view, that you will be good enough to furnish me with an estimate of the sum, which will be necessary for those purposes.

The Minister authorizes me to say that it will be desirable that gentlemen of the staff occupying houses should give such notice as may be required on the 1st prox., to determine their several tenancies.

J. S. DENNIS,  
*Deputy Minister of Interior.*

A. R. C. SELWYN, F.R.S.,  
Director Geological Survey.

OTTAWA, 5th December, 1881.

SIR,—In reply to your letter of the 5th December, I would beg to observe that the letter from the Department of the Interior does not specify a number of other items in the cost of removal, which, to carry out the principle of the request in your letter, it should do. The cost of travelling to Ottawa in search of houses is as legitimate a charge under the authority given as are freight and packing cases; neither of which, however, are specially mentioned. The authority is clearly intended to cover all necessary and unavoidable expenditure incurred by the members of the staff for and in consequence of their removal, and there can be no doubt but that the item for which a special authority is now asked comes under this head.

Your obedient servant.

ALFRED R. C. SELWYN,  
*Director Geological Survey.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

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AUDIT OFFICE,  
OTTAWA, December 6th, 1881.

SIR,—I beg to acknowledge receipt of your letter of yesterday.

My reason for asking for Departmental authority was that I did not consider searching for houses a necessary removal expense.

I might also state that I do not think the sums paid for board in Montreal and Ottawa are proper charges against the vote for removal, without further Departmental authority.

I am, Sir, your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

A. R. C. SELWYN, Esq., LL.D., F.R.S.,  
Director Geological Survey.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## INDIAN CONSOLIDATED FUND.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
ONTARIO AND QUEBEC.				
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Annual Grants—				
For Indians in Quebec.....	4,200 00	4,200 00		
Purchase of blankets for aged and infirm Indians of Ontario and Quebec.....	1,600 00	1,600 00		
Indian Schools in Ontario and Quebec.....	5,000 00	5,000 00		
Annuities under the Robinson Treaty.....	14,000 00	14,000 00		
Amount required for transfer of Indian burying ground at Chicoutimi.....	250 00	250 00		
Total Grant.....	* 25,050 00			
Total Expenditure.....		25,050 00		
NOVA SCOTIA. <i>a</i>				
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Indians of Nova Scotia generally—				
Supply Act 1880-81.....	4,500 00			
Unexpended balance of Appropriation of 1879-80 carried forward by Order in Council, 16th June, 1880.	81 57			
		4,581 57	4,483 33	98 24
NEW BRUNSWICK. <i>b</i>				
Indians of New Brunswick generally.....	4,500 00	4,455 82	44 18	
PRINCE EDWARD ISLAND. <i>c</i>				
Indians of Prince Edward Island generally.....	2,055 00	2,052 36	2 64	
BRITISH COLUMBIA. <i>d</i>				
Indians of British Columbia generally—				
Supply Act 1880-81.....	26,788 00			
Unexpended balance of Appropriation of 1879-80 carried forward by Order in Council.....	\$9,166 94			
Less lapsed 30th Sept., 1880, not having been then expended.	1,451 15			
	7,715 79			
		34,503 79	22,028 26	12,475 53
Carried forward.....		34,503 79	22,028 26	12,475 53

\* These sums were voted as grants to supplement the Indian Fund of Ontario and Quebec, to which they were transferred.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## INDIAN CONSOLIDATED FUND—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>BRITISH COLUMBIA—Continued.</b>					
Brought forward .....		34,503 79	22,028 26	12,475 53	
Surveys and Reserve Commission— Supply Act 1880-81.....	24,140 00				
Unexpended balance of Appropriation of 1879-80 carried forward by Order in Council.....	200 28	24,340 28	20,289 70	4,050 58	
Total Grant.....		58,844 07			
Total Expenditure.....			42,317 96		
Balance Unexpended.....				16,526 11	
<b>MANITOBA AND NORTH-WEST.</b>					
Annuities—Treaty No. 1 .....		20,875 00	20,095 00	780 00	
do do 2 .....		6,005 00	5,809 00	196 00	
do do 3 .....		13,005 00	14,955 00		1,950 00
do do 4 .....		39,024 00	63,776 00		24,752 00
do do 5 .....		17,460 00	16,665 00	795 00	
do do 6 .....		79,822 00	30,331 00	49,491 00	
do do 7 .....		39,000 00	15,360 00	23,640 00	
Commutation of Annuities.....		1,000 00	250 00	750 00	
Total Grant.....		216,191 00		75,652 00	26,702 00
Total Expenditure.....			167,241 00	26,702 00	
Balance unexpended.....				48,950 00	
<b>Agricultural implements, cattle, seed-grain, tools, ammunition, twine, &amp;c., furnished under Treaties— f</b>					
No. 1 .....		3,271 00	2,227 07	1,043 93	
2 .....		1,504 00	509 94	994 06	
3 .....		4,145 00	3,564 32	580 68	
5 .....		2,573 00	4,588 70		2,015 70
4, 6 and 7— Supply Act, 1880-81 .....	55,967 00				
Unexpended Balance of Appropriation of 1879-80, carried forward by O. C. of 16th June, 1880. ....	7,192 36	63,159 36	65,500 43		2,341 07
Total Grant.....		74,652 36		2,618 67	4,356 77
Total Expenditure.....			76,390 46		2,618 67
Over-expended .....					1,738 10

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*INDIAN CONSOLIDATED FUND—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
MANITOBA AND NORTH-WEST.— <i>Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Grist Mill—					
Supply Act, 1880-81..... <i>g</i>	3,000 00				
Supplementary grant.....	4,186 00	7,186 00	6,964 55	221 45	
Provisions for Indians assembled to receive annuity payments, for desti- tute Indians, &c..... <i>h</i>	130,686 00				
Supplementary grant.....	125,991 00				
Governor-General's warrant.....	27,805 50	284,482 50	284,482 50		
Triennial supply of clothing for Chiefs and Headmen, Treaties 4 and 7..... <i>j</i>		2,806 00	2,804 07	1 93	
Salaries of School Teachers, and cost of school buildings, Supply Act of 1880-81..... <i>k</i>	11,000 00				
Unexpended balance of Appropriation, 1879-80, carried forward by Order in Council, 16th June, 1880..... 8,150 55					
Less—Lapsed on 30th September, 1880, not having been then ex- pended..... 6,960 50		1,184 05	12,184 05	4,261 55	7,922 50
Surveys of Indian Reserves. .... <i>l</i>		15,000 00	16,664 61		1,664 61
Wages of Farmers and their Assis- tants— <i>m</i>					
Supply Act, 1880-81.....	36,430 00				
Unexpended balance of appro- priation, 1879-80, carried for- ward by O. C., 16th June, 1880	1,383 14	37,813 14	38,273 11		459 97
Sioux in Manitoba and North-West— <i>n</i>					
Supply Act, 1880-81.....	7,000 00				
Unexpended balance of appropriation, 1879-80, carried forward by O. C., 16th June, 1880... 3,026 68					
Less lapsed on 30th Sept., 1880, not having been then expended..... 2,528 70		497 98	7,497 98	3,080 48	4,417 50

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

INDIAN CONSOLIDATED FUND—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure. compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
MANITOBA AND NORTH-WEST— <i>Con.</i>					
Buildings for commissioner, house, office and storehouse..... o		12,000 00		12,000 00	
General expenses, Manitoba Superintendency..... p	25,000				
General expenses, North-West Superintendency.....	36,430				
	61,430 00				
Supply Act, 1880-81 .....	37,902 00				
Governor General's warrant .....	26,194 50				
		125,526 50	126,575 77		1,049 27

I certify that these accounts have been examined under my directions are correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN GORMAN.

REMARKS.

a. NOVA SCOTIA.

<i>Estimate.</i>		<i>Expenditure.</i>
\$750 00	For Salaries of Agents.....	\$874 98
840 80	Seed grain.....	1,230 79
1,471 40	Relief of distress.....	1,040 00
441 42	Medical attendance and medicines...	417 79
664 00	Salaries of School Teachers and school material.....	771 63
332 38	Miscellaneous expenditure.....	148 14
<u>\$4,500 00</u>		<u>4,483 33</u>
	Unexpended.....	16 67
		<u>\$4,500 00</u>

There is also still unexpended a balance of \$81.57, brought forward from 1879-80.



## b. NEW BRUNSWICK.

<i>Estimate.</i>		<i>Expenditure.</i>
\$1,400 00	..... For Salaries of Agents .....	\$ 1,300 00
924 00	..... Seed grain.....	1,530 00
1,464 00	..... Relief of distress.....	1,146 40
308 00	..... Medical attendance and medicines...	390 61
250 00	..... Salaries of School Teachers, &c.....	87 50
154 00	..... Miscellaneous expenditure.....	1 31
	Unexpended.....	44 18
\$4,500 00		\$1,500 00

## c. PRINCE EDWARD ISLAND.

<i>Estimate.</i>		<i>Expenditure.</i>
200 00	..... For Salary of Agent.....	\$ 200 00
200 00	..... Seed grain .....	200 00
1,060 00	..... Relief of distress.....	941 88
240 00	..... Medical allowance and medicines...	258 96
200 00	..... Salaries of School Teachers, &c.....	209 00
100 00	..... Miscellaneous expenditure.....	188 52
55 00	..... Yoke oxen.....	54 00
	Unexpended.....	2 64
\$2,055 00		\$2,055 00

## d. BRITISH COLUMBIA.

<i>Estimate.</i>		<i>Expenditure.</i>
\$ 8,527 00	..... For Salaries, &c. ....	\$ 9,545 26
5,396 00	..... Implements and seed grain.....	1,980 55
4,115 00	..... Relief of distress and aid generally. ..	1,584 94
2,500 00	..... Medical attendance and medicines....	2,488 25
2,000 00	..... Schools, &c.....	2,405 50
4,250 00	..... Travelling expenses.....	1,249 39
24,140 00	..... Reserve commission and surveys.....	20,289 70
	..... Office expenses.....	1,229 38
	..... Expenses in connection with the Son- gheos Indian Reserve.....	1,048 00
	..... Miscellaneous expenditure.....	496 99
\$50,928 00		42,317 96
	Expended.....	8,610 04
	Unexpended.....	\$50,928 00

There is also still unexpended a balance of \$7,916.07 brought forward from 1879-80.

With reference to the foregoing it is submitted that no closer estimate of the probable expenditure on Indian Account in Nova Scotia, New Brunswick and Prince Edward Island could be made.

With respect to British Columbia the sum granted for the expenditure of 1880-81 was precisely the same amount as that which had been granted for the two previous years. Owing to conditions very similar to those mentioned in my report of last year, the expenditure for agricultural implements, seed grain and travelling expenses was not so large as had been anticipated when the estimate was framed.

- e. Estimated for payment approximately to 4,071 persons; 3,736 persons only presented themselves for payment.
- Estimated for payment approximately to 1,115 persons; 1,037 persons only presented themselves for payment.
- Estimated for payment approximately to 2,473 persons; 2,703 persons presented themselves for payment.
- Estimated for payment approximately to 5,876 persons; 8,905 persons presented themselves for payment.
- Estimated for payment approximately to 3,406 persons; 3,224 persons only presented themselves for payment.
- Estimated for payment approximately to 8,527 persons; 5,257 persons only presented themselves for payment.
- Estimated for payment approximately to 7,549 persons; 2,989 persons only presented themselves for payment.
- Estimated for commutation of 20 annuities; 5 annuitants only availed themselves of the opportunity.
- f. The estimate for cattle under Treaties 1 and 2 was not used, cattle not having been required—the estimate was \$3,000; but \$208.75 was expended in feeding cattle bought previously.
- Estimated as closely as was possible.
- It was found that the Indians of Treaty No. 5 could use advantageously a quantity of seed potatoes, implements and cattle, for which, in the absence of necessary information, no estimate had been made.
- No close approximation could be formed of the wants of the Indians under Treaties 4, 6 and 7. It was supposed that the sum asked for in the estimates, together with the balance brought forward from 1879-80, would cover the expenditure, which was as economical as possible, in view of the wants of the Indians.
- g. The estimate in this case was as close as was possible under the circumstances.
- h. The original estimate for provisions contemplated an expenditure of about \$18,000.00 during annuity payments; \$107,000.00 for destitute Indians, and \$7,872.00 for farms, and this sum might have proved sufficient, but for the extreme destitution which prevailed everywhere amongst the Indians in the North-West, owing to the buffalo having left the country, necessitating the issue of a daily ration to not less, probably, than 10,000 persons, and to cover the cost thus unavoidably incurred, the Supplementary Grant, and the subsequent warrant of His Excellency the Governor General, had to be applied for.
- j. The estimate was as close as possible.
- k. The estimate of \$11,000.00 was intended to cover an expenditure of \$5,000.00 at Manitoba, and \$6,000.00 in the North-West. It was thought that school buildings, the probable cost of which would be about \$4,000.00, would be required in Manitoba; but an expenditure of about \$800.00 sufficed for the year, leaving about \$3,800.00 unspent. In the North-West the estimated \$4,500.00 for school buildings was not required at all; the contemplated arrangements for the establishment of an Industrial School not having been completed; the unexpended balance carried forward from the previous year was not taken into account when the estimate was framed.
- l. This was as close as possible under the circumstances.
- m. The expenditure necessary for this service could not be more closely estimated.
- n. The \$4,000 estimated for bands of Sioux settled elsewhere than at Bird Tail Creek was not required; and it was found necessary to expend for the Sioux at Bird Tail Creek a sum slightly in excess of estimated probable expenditure, which was more than covered by the carried forward balance from the previous year.
- o. Commissioner's headquarters not yet decided on, and buildings not erected.
- p. \$35,479.81 of the expenditure on this account over and above the sum originally estimated was for equipment and maintenance of farms for which no estimate had been made.

---

The sum estimated for salaries fell about \$2,300 short of that required. The estimated cost of travelling was only \$27.36 below the expenditure, but the expenditure for rent, fuel, postage, telegrams, stationery, printing and miscellaneous charges exceeded the \$17,295 estimated by \$24,624. It is quite impossible to estimate with any degree of accuracy the general expenses of the Manitoba and the North-West superintendencies except as regards the salaries of officials; unforeseen, but yet necessary, expenditure is constantly forced on the Department, and this condition of affairs will probably continue until the Indians can be induced to settle on reserves, and thus enable the Department to form some idea of the annual cost of administering Indian Affairs in those superintendencies.

L. VANKOUGHNET,

*Deputy of the Supt.-Gen. of Indian Affairs.*

ROBERT SINCLAIR,

Accountant Indian Affairs.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

INDIANS—*Concluded.*

SUMMARY OF EXPENDITURE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Indians.</i>				
Ontario and Quebec.....	25,050 00	25,050 00		
Nova Scotia.....	4,581 57	4,483 33	98 24	
New Brunswick.....	4,500 00	4,455 82	44 18	
Prince Edward Island.....	2,055 00	2,052 36	2 64	
British Columbia.....	58,844 07	42,317 96	16,526 11	
Manitoba and North-West Territories.....	795,339 53	726,737 70	68,601 83	
Total Grant.....	890,370 17			
Total Expenditure.....		805,097 17		
Balance unexpended.....			85,273 00	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN GORMAN.

OTTAWA, 12th May, 1881.

SIR,—

\* \* \* \* \*  
In the accounts of this year, I have observed payments for services or allowances accrued during previous year, viz. :—

E. T. Galt, Secretary to Commissioner.

\* \* \* \* \*  
Paid \$309 in December, 1880, travelling allowances from 28th July to November, 1879. In such cases I would like to have some explanations of the circumstances that delayed the payment attached to the voucher.

\* \* \* \* \*  
The Order in Council appointing Mr. Dewdney allows him living expenses while on duty away from headquarters. Please inform me where his headquarters are. A detailed statement of his expenses should be furnished.

No provision seems to have been made for the living expenses of Mr. Galt while on duty, though I notice an allowance of \$3 per diem has been paid him. A detailed statement of his expenses should be furnished.

\* \* \* \* \*  
An Order in Council of 5th April last appoints Mr. O'Reilly as Indian Reserve Commissioner, to date from the 1st March previous. He was paid his salary as a judge to the 14th January, and his pension, as a retired judge, from that time to the

28th February. In making the first payment of salary to Mr. O'Reilly, as Indian Reserve Commissioner, he was paid \$729.15 for two and a-half months pay from the 14th Reserve January to the 31st March, an over-payment to him of one and a-half months pay, amounting to \$437.49, \$258.05 of this amount has since been refunded.

\* \* \* \* \*

I notice that two Agents, Messrs. Taillifer and Leveque, engaged without the authority of an Order in Council, have been entrusted with annuity moneys, and it has occurred to me to enquire whether these agents had given any security, and if so, to what extent. In this connection I would like to have a statement of all agents from whom the Department have security, and when new agents are appointed, a notification of their having deposited the security mentioned in the Order in Council.

have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

*Auditor-General.*

L. VANKOUGHNET, Esq.,  
Deputy of the Superintendent General,  
Indian Affairs.

OTTAWA, 31st May, 1881.

SIR,—I have to acknowledge the receipt of your letter of the 12th instant, and to inform you with regard to the several matters referred to therein.

\* \* \* \* \*

Payment to Mr. Galt for his travelling expenses from July to November, 1879, was not made to him for the reason that no application therefor was received until December, 1880.

\* \* \* \* \*

The Commissioner's headquarters are at present at Shoal Lake, but they have not yet been permanently established. Much of the expense to which the Commissioner and his Assistant are subject, when travelling on Indian Affairs, is entirely outside of what may be termed "living expenses," and as in the case of the agents and others employed on Indian Affairs in Manitoba and the North-West Territories who receive a per diem allowance while on the road, it would seem inexpedient to demand from either of those gentlemen a detailed statement, which it would be quite impossible for them to supply. In these circumstances authority will be asked from Council for payment of the Commissioner at the rate of \$3.50 and of the Assistant at \$3 per diem, for living expenses while away from headquarters on Departmental business.

\* \* \* \* \*

The over payment to Commissioner O'Reilly, to which you call attention, amounting to \$437.49, will be deducted from his salary for June quarter.

\* \* \* \* \*

Mr. Taillifer was engaged to pay the annuities under Treaty No. 2 last year, owing to the illness of Mr. Agent Martineau, and because he being Mr. Martineau's surety and having always been his assistant at former payments, was probably the best person to whom the duty could have been entrusted.

The employment of Mr. Leveque to pay the Pembina bands was rendered necessary by the resignation of Mr. Newcombe, the agent at Emerson, to whom a successor had not been appointed at the date when the payments had to be made. Mr. Leveque was detached from the Winnipeg office to perform the duty. Under these circumstances no question of security could possibly arise. Neither Mr. Taillifer nor Mr. Leveque were in any sense agents, except for the special duty entrusted to them, and their employment again in a similar capacity may never occur.

A list of the agents who furnish security will be made out and forwarded to you, as requested; and when new agents are appointed you will be advised when the security mentioned in the Order in Council is furnished.

I have the honor to be, Sir,  
Your obedient servant,

L. VANKOUGHNET,  
*Deputy of the Superintendent-General of Indian Affairs.*

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 18th July, 1881.

*Vote 173, Geo. A. Simpson's Accounts.*

SIR,—I would beg to draw your attention to the fact that Mr. Simpson is allowed for rations at the rate of 60c. per day, while in the field, from the 15th May to 15th November, 1880, and for part of the same time his board bills are paid, viz., while in cars from Ottawa to Winnipeg, four days at Toronto, at \$3 per day, and thirteen days at Winnipeg at same rate.

He is also allowed for rations, at the rate of \$1 per day, while engaged at office work from the 16th November, 1880, to 24th April, 1881.

If engaged at office work during that time, please explain why he is credited \$984 for the wages and rations of his assistant, two men and a cook during the same time.

The item of \$92 for fare, meals, berth, cabs, &c., from Ottawa to Winnipeg should be given in detail.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDougall,  
*Auditor-General.*

L. VANKOUGHNET, Esq.,  
Deputy of the Superintendent General of Indian Affairs.

OTTAWA, 7th December, 1881.

SIR,—I beg to inform you that, owing to the distance from Winnipeg of the Indian Reserves, on the survey of which Mr. G. A. Simpson was engaged during the last season, I have been unable to obtain from him, at an earlier date, a reply to the letter addressed to him by this Department in August last, requesting information with respect to the points raised in your letter of the 18th July last, viz:—

1. With regard to his charge for rations during seventeen days stay in Toronto and Winnipeg, his hotel bills for that period having also appeared in his accounts against the Department.
2. The charge of \$1 per day for rations while in winter quarters.
3. The reason for retaining during the winter, the services of an assistant surveyor, two men and a cook.

Mr. Simpson has returned to Ottawa, and I am now in a position to reply on these points.

1. Mr. Simpson states with respect to the first that, in charging the per diem allowance for rations from the date of leaving Ottawa for his field of operations he followed the usual practice of surveyors in such cases, but that he has no objection to refund the amount, and that he will do so.

2. That during the winter season the cost of living in camp is greater than during the summer while in the field; and that a dollar a day for rations during the winter months is in accordance with his agreement with the Department.

3. That during the winter season his party is reduced to its lowest possible strength, the assistant surveyor and cook being retained, because the services of the first is required during the winter in mapping and plotting the work of the previous season, while the services of the cook are in winter quite as indispensable as they are during summer. The two men are required to look after horses and camp outfit. Had those men been dismissed, the Department would have had to take them to Winnipeg, a journey occupying one month in the fall and two and one-half to return in the spring, during which wages and rations would go on. The cost of transport both ways would be incurred and a loss of three and one-half months of the working season entailed.

Mr. Simpson's statements are quite consistent with the facts of the case, and he will furnish you an account in detail of the expenses attending his journey from Ottawa to Winnipeg.

I have the honor to be, Sir,

Your obedient servant,

L. VANKOUGHNET,

*Deputy of the Superintendent-General of Indian Affairs.*

## INDIAN TRUST FUNDS.

STATEMENTS of transactions in connection with these Funds during the Year ended 30th June, 1881.

	\$ cts.	\$ cts.	\$ cts.
Balance at credit of these funds, 30th June, 1880, bearing interest at 6 per cent.....	1,133,172 34		
Balance at credit of these funds, 30th June, 1880, bearing interest at 5 per cent.....	1,906,038 04		
Interest for the year.....		3,039,210 38	
Collections during the year.....		163,292 28	
Government grants.....		90,028 90	
		25,050 00	
Expenditure during the year.....			3,317,581 56
			227,782 78
Balance at credit of these funds, 30th June, 1881.....			3,089,798 78

## SUMMARY of the Interest, Receipts and Expenditure during the Fiscal Year ended 30th June, 1881.

No.	Name of Tribe.	Interest.	Receipts.	Expenditure.
		\$ cts.	\$ cts.	\$ cts.
1	Batchewana Indians .....	554 56	892 41	862 81
2	Chippewas of Beausoleil .....	2,779 72	1,964 61	2,987 73
3	do Nawash .....	15,203 12	10,204 92	18,217 17
4	do Rama .....	2,637 00	1,009 22	2,731 04
5	do Sarnia.....	9,007 60	9,199 14	13,237 25
6	do Saugeen .....	12,254 36	7,275 08	12,968 76
7	do Snake Island.....	1,218 20	920 14	1,316 73
8	do Thames .....	3,609 24	63 07	3,823 04
9	do Walpole Island.....	3,022 08	2,985 17	3,885 90
10	Fort William Band.....	53 36	249 51	343 75
11	French River Indians .....	45 36	10 00	.....
12	Garden River Indians .....	1,446 84	862 40	2,555 81
13	Henvey's Inlet Indians .....	99 96	.....	99 76
14	Lake Nipissing Indians .....	540 44	88 00	645 87
15	Manitoulin Island Indians .....	9 52	.....	.....
16	Meganattewan Indians .....	26 44	27 00	1 62
17	Mississaguas of Alnwick .....	4,243 76	2,580 56	4,715 92
18	do Credit .....	6,545 24	1,567 30	6,689 08
19	do Rice and Mud Lakes .....	2,845 12	25 80	2,850 18
20	do Scugog .....	582 76	671 95	877 96
21	Mohawks of Bay of Quinté .....	6,017 44	4,004 05	7,783 99
22	Moravians of Thames.....	7,991 20	972 15	7,055 52
23	Munsees of Thames.....	134 60	.....	159 27
24	Ojibbewas and Ottawas of Manitoulin Island.....	3,772 60	16,342 12	5,806 79
25	Ojibbewas of Lake Huron.....	2,636 00	100 00	10,900 30
26	do Lake Superior .....	2,129 64	.....	6,862 80
27	do Mississagua River .....	153 12	917 77	233 32
28	Oneidas of Thames .....	16 04	22 50	44 87
29	Parry Island Indians.....	1,732 72	4,816 91	2,219 90
30	Pottawattamies of Walpole Island.....	194 00	15 63	224 76
31	Serpent River Indians.....	49 96	412 23	87 05
	Carried forward .....	91,552 00	68,199 64	120,188 95



## INDIAN TRUST FUNDS—Continued.

SUMMARY of the Interest, Receipts and Expenditure during the Fiscal Year ended 30th June, 1881—Concluded.

No.	Name of Tribe.	Interest.	Receipts.	Expenditure.
		\$ cts.	\$ cts.	\$ cts.
	Brought forward .....	91,552 00	68,199 64	120,188 95
32	Six Nations of Grand River.....	45,685 28	4,482 35	36,920 85
33	Shawanaga Indians .....	132 64	1,517 40	291 22
34	Spanish River Indians .....	143 48	.....	145 08
35	Thessalon River Indians .....	394 20	1,352 93	539 72
36	Tootocomenai and Band.....	54 72	.....	55 18
37	Whitefish River Indians.....	15 32	835 75	113 47
38	Wyandotts of Anderdon .....	3,648 16	1,992 21	8,799 05
39	Abenakis of St. Francis.....	52 76	457 95	499 75
40	do Becancour .....	16 60	.....	.....
41	Amalacites of Isle Verte and Viger.....	66 12	.....	9 50
42	Golden Lake Indians.....	7 12	.....	2 00
43	Hurons of Lorette .....	20 32	117 72	7 06
44	Iroquois of Caughnawaga.....	569 84	1,807 36	1,590 18
45	do St. Regis .....	1,775 16	3,055 36	3,049 59
46	Lake St. John Indians.....	65 52	34 10	596 50
47	Lake of Two Mountains Indians.....	71 08	9 68	0 58
48	Nipissinguas, &c., of Upper Ottawa .....	152 28	60 00	1 80
49	River Desert Indians .....	1,533 80	1,148 52	2,047 09
50	Indians of British Columbia .....	253 32	300 70	128 98
51	do Manitoba and North-West Territories.....	17 16	2,542 80	652 03
52	do Nova Scotia .....	71 44	111 51	1,376 10
53	do New Brunswick .....	72 88	169 60	104 06
54	Tobique Indians.....	128 08	575 68	363 33
55	Indians of Prince Edward Island .....	1 32	.....	.....
56	J. B. Clench.....	51 52	.....	.....
57	Maiville, Nancy.....	126 60	.....	126 32
58	Manace, James.....	75 96	.....	75 80
59	William Wabback.....	101 24	.....	101 27
60	Province of Quebec Indian Fund .....	2,664 52	.....	8,209 62
61	Indian Land Management Fund.....	6,044 44	729 06	21,909 49
62	Suspense Account .....	245 60	508 09	698 30
63	Indian School Fund .....	7,481 80	20 50	19,179 91
	Total Interest.....	163,292 28	.....	.....
	do Receipts (not including Government Grants).....	.....	90,028 90	.....
	do Expenditure .....	.....	.....	227,782 78

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

JOHN GORMAN.

INDIAN TRUST FUNDS—*Continued.*

STATEMENT of Government Grants for the Fiscal Year ended 30th June, 1880, and the disposition made of them.

	\$	cts.	\$	cts.
<b>Annual Grants—</b>				
1. For Indians of Quebec.....	4,200	00		
2. Purchase of blankets for aged and infirm Indians of Ontario and Quebec.....	1,600	00		
3. Indian Schools in Ontario and Quebec.....	5,000	00		
4. Annuities under the Robinson Treaty.....	14,000	00		
5. Amount required for transfer of Indian burying ground at Chicoutimi.....	250	00		
			25,050	00
<b>Placed to Credit of—</b>				
1. Province of Quebec Indian Funds.....	4,200	00		
2. Indian Land Management Fund.....	1,600	00		
3. Indian School Fund.....	5,000	00		
4. Ojibbewas of Lake Huron.....	\$8,777	72		
do Lake Superior.....	5,222	28		
	14,000	00		
5. Province of Quebec Indian Fund.....	250	00		
			25,050	00

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

JOHN GORMAN.

DR.		1.—BACHEWANA INDIANS.		CR.	
Expenditure.	\$ cts.	Receipts.	\$ cts.		
Distribution among Indians.....	648 81	Balance, 30th June, 1880.....	11,090 86		
Commission on collections.....	72 78	Interest.....	554 56		
Chiefs salary.....	100 00	Collections during the year.....	841 61		
Medical services.....	41 22	Refunds of expenditure.....	50 80		
Balance.....	11,675 02				
	12,537 83				12,537 83
		Balance at credit 30th June, 1881.	11,675 02		

## 2.—CHIPPEWAS OF BEAUSOLEIL.

Distribution among Indians.....	2,466 62	Balance, 30th June, 1880.....	54,227 19
Commission on collections.....	196 11	Interest.....	2,779 72
Salaries and pensions.....	175 00	Collections during the year.....	1,964 61
Salary of Physician.....	150 00		
Balance.....	55,983 79		
	58,971 52		58,971 52
		Balance at credit 30th June, 1881.	55,983 79

## 3.—CHIPPEWAS OF NAWASH.

Distribution among Indians.....	13,790 76	Balance, 30th June, 1880.....	292,134 44
Commission on collections.....	1,018 44	Interest.....	15,203 12
Salaries and pensions.....	657 44	Collections during the year.....	10,204 92
Medical services.....	56 60		
Salary of School Teacher.....	475 00		
Building school-house.....	2,082 80		
Improvements.....	71 00		
Fishing license.....	25 00		
Refunds of collections.....	40 13		
Balance.....	299,325 31		
	317,542 48		317,542 48
		Balance at credit 30th June, 1881.	299,325 31

## 4.—CHIPPEWAS OF RAMA.

Distribution among Indians.....	2,448 81	Balance, 30th June, 1880.....	51,301 40
Commission on collections.....	100 23	Interest.....	2,637 00
Salaries and pensions paid Indians....	78 00	Collections during the year.....	1,009 22
Salary of Physician.....	100 00		
Funeral expenses.....	4 00		
Balance.....	52,216 58		
	54,947 62		54,947 62
		Balance, 30th June, 1881.....	52,216 58

DR.		5.—CHIPPEWAS OF SARNIA.		CR.	
Expenditure.	\$ cts.	Receipts.	\$ cts.		
Distribution among Indians.....	5,972 60	Balance, 30th June, 1880.....	172,112 32		
Commission on collections.....	886 19	Interest .....	9,007 60		
Salaries and pensions paid Indians....	957 50	Collections during the year.....	9,199 14		
do of School Teachers.....	281 25				
Land improvements, ditches, survey, &c.....	3,548 50				
Medical attendance.....	189 78				
Relief.....	1,099 04				
Great Western Railway, for crossing.....	139 04				
Expenses of Council, books, &c .....	78 35				
Repairs to house.....	35 00				
Organ for church.....	50 00				
Balance.....	177,081 81				
	190,319 06				190,319 06
		Balance, 30th June, 1881 .....	177,081 81		

## 6.—CHIPPEWAS OF SAUGEEN.

Distribution among Indians.....	11,183 91	Balance, 30th June, 1880.....	233,160 77
Commission on collections.....	725 70	Interest.....	12,254 36
Salaries and pensions paid Indians....	639 00	Collections during the year.....	7,275 08
Salary of School Teacher.....	200 00		
do Physician.....	180 00		
Refunds of collections.....	40 15		
Balance.....	239,721 45		
	252,690 21		252,690 21
		Balance, 30th June, 1881.....	239,721 45

## 7.—CHIPPEWAS OF SNAKE ISLAND.

Distribution among Indians.....	1,132 38	Balance, 30th June, 1880.....	23,690 14
Commission on collections.....	91 85	Interest.....	1,218 20
Salaries paid Indians.....	92 50	Collections during the year.....	920 14
Balance.....	24,511 75		
	25,828 48		25,828 48
		Balance, 30th June, 1881.....	24,511 75

## 8.—CHIPPEWAS OF THAMES.

Distribution among Indians.....	2,173 27	Balance, 30th June, 1880... 69,585 22	
Commission on collections.....	57 54	Less transferred to credit of Moravians of Thames erroneously credited here April, 1880.....	160 00
Salaries and pensions paid Indians....	324 20		69,425 22
Salary of Physician.....	263 20	Interest.....	3,609 24
Salaries of School Teachers.....	600 00	Collections during the year.....	63 07
Books, &c., for schools.....	116 00		
Funeral expenses.....	55 50		
Relief.....	233 33		
Balance.....	69,274 49		
	73,097 53		73,097 53
		Balance, 30th June, 1881.....	69,274 49

DR.

## 9.—CHIPPEWAS OF WALPOLE ISLAND.

CR.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Distribution among Indians.....	2,433 63	Balance, 30th of June, 1880.....	59,537 16
Commission on collections.....	271 58	Interest.....	3,022 09
Salaries and pensions paid Indians....	251 47	Collections during the year.....	2,985 17
Medical attendance.....	91 55		
Salary of School Teacher.....	100 00		
Relief and funeral expenses.....	617 35		
Books, &c., for schools.....	21 07		
Legal costs and expenses.....	68 75		
Repairing roads.....	15 50		
Sundries.....	15 00		
Balance.....	61,658 50		
	65,544 40		65,544 40
		Balance, 30th June, 1881.....	61,658 50

## 10.—FORT WILLIAM BAND.

Distribution among Indians.....	184 35	Balance, 30th June, 1880.....	1,066 66
Commission on collections.....	10 15	Interest.....	53 36
Oxen purchased.....	149 25	Collections during the Year.....	249 51
Balance.....	1,025 78		
	1,369 53		1,369 53
		Balance, 30th June, 1881.....	1,025 78

NOTE.—The balance at the *credit* of the Capital Account of this Band, 30th June, 1881, was \$1,142.89; and the balance at the *debit* of Interest Account at the same time was \$117.11. The difference, \$1,025.78, is the net balance.

## 11.—FRENCH RIVER INDIANS.

None.		Balance, 30th June, 1880.....	907 00
		Interest.....	45 36
		Collections during the year.....	10 00
		Balance, 30th June, 1881.....	962 36

## 12.—GARDEN RIVER INDIANS.

Distribution among Indians.....	1,659 11	Balance, 30th June, 1880.....	28,936 80
Commission on collections.....	63 51	Interest.....	1,446 84
Salaries and pensions paid Indians....	172 50	Collections during the year.....	713 02
Medical attendance.....	42 23	Refund of expenditure.....	149 36
Improvement of roads.....	500 00		
Insurance.....	10 00		
Wood.....	9 00		
Refund of collections.....	99 46		
Balance.....	28,690 23		
	31,246 04		31,246 04
		Balance, 30th June, 1881.....	28,690 23

DR.		13.—HENVY'S INLET INDIANS.		CR.	
Expenditure.	\$ cts.	Receipts.	\$ cts.		
Distribution among Indians.....	99 76	Balance, 30th June, 1880.....	1,999 83		
Balance.....	2,000 03	Interest.....	99 96		
	2,099 79		2,099 79		
		Balance, 30th June, 1881.....	2,000 03		

## 14.—LAKE NIPISSING INDIANS.

Distribution among Indians.....	640 59	Balance, 30th June, 1880.....	10,808 81
Commission on collections.....	5 28	Interest.....	540 44
Balance.....	10,791 38	Collections.....	88 00
	11,437 25		11,437 25
		Balance, 30th June, 1881.....	10,791 38

## 15.—MANITOULIN ISLAND INDIANS.

None.		Balance, 30th June, 1880.....	189 75
		Interest.....	9 52
		Balance, 30th June, 1881.....	199 27

## 16.—MAGANATTEWAN INDIANS.

Commission on collection.....	1 62	Balance, 30th June, 1880.....	528 67
Balance.....	580 49	Interest.....	26 44
	582 11	Collections during the year.....	27 00
			582 11
		Balance, 30th June, 1881.....	580 49

## 17.—MISSISSAGUAS OF ALNWICK.

Distribution among Indians.....	3,947 77	Balance, 30th June, 1880.....	80,831 64
Commission on collections.....	255 50	Interest.....	4,243 76
Salaries and pensions paid Indians....	344 00	Collections during the year.....	2,580 56
Medical attendance.....	62 50		
Improvements school house.....	88 75		
Expenses of Agent.....	17 40		
Balance.....	82,940 04		
	87,655 96		87,655 96
		Balance, 30th June, 1881.....	82,940 04



DR.

## 21.—MOHAWKS OF THE BAY OF QUINTE.

CR.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Distribution among Indians.....	4,571 69	Balance, 30th June, 1880.....	112,248 68
Commission on collections.....	380 74	Interest.....	6,017 44
Salaries and pensions paid Indians....	340 00	Collections during the year.....	4,004 05
do of School Teachers.....	550 00		
Salary of Physician.....	200 00		
do Missionary.....	400 00		
Improvements to churches.....	1,267 75		
do barns.....	24 00		
Books, &c., schools.....	24 81		
Funeral expenses.....	25 00		
Total expenditure.....	7,783 99		
Balance.....	114,486 18		
	122,270 17		122,270 17
		Balance, 30th June, 1881.....	114,486 18

## 22. MORAVIANS OF THAMES.

Distribution among Indians.....	5,871 73	Balance, 30th June, 1880.....	156,403 22
Commission on collections.....	84 44	Interest.....	7,991 20
Salaries and pensions paid Indians....	170 00	Collections during the year.....	908 65
Salary as School Teacher.....	350 00	Refunds of expenditure.....	63 50
do Physician.....	150 00	Transferred from Chippewas of Thames.....	160 00
Funeral expenses.....	77 50		
Relief.....	221 15		
Rent, repairs and wood.....	130 70		
Total expenditure.....	7,055 52		
Balance.....	158,471 05		
	165,526 57		165,526 57
		Balance, 30th June, 1881.....	158,471 05

NOTE.—A sum of \$1,000 was replaced to credit of the Capital Account of this tribe during the year, being part of the expenses incurred during smallpox epidemic, which were charged to that account, with the understanding that it was to be reimbursed out of the Interest Account, by instalments.

## 23.—MUNSEES OF THAMES.

Distribution among Indians.....	134 27	Balance, 30th June, 1880.....	2,692 31
Salary of Chief.....	12 50	Interest.....	134 80
Allowance to School Teacher.....	12 50		
Total expenditure.....	159 27		
Balance.....	2,667 64		
	2,826 91		2,826 91
		Balance, 30th June, 1881.....	2,667 64



Dr.

24.—OJIBBEWAS AND OTTAWAS OF MANITOULIN ISLAND.

Cr.

Expenditure	\$ cts.	Receipts.	\$ cts.
Distribution among Indians * .....	3,548 67	Balance, 30th June, 1880.....	75,451 97
Commission on collections.....	1,610 54	Interest.....	3,772 60
Medicines.....	117 20	Collections during the year.....	16,342 12
Improvements.....	405 00		
Legal costs.....	30 50		
Refund of receipts.....	40 00		
Survey.....	25 00		
Relief.....	10 00		
Expenses, school-house.....	19 88		
Total expenditure.....	5,806 79		
Balance.....	89,759 90		
	95,566 69		95,566 69
		Balance, 30th June, 1881.....	89,759 90

25.—OJIBBEWAS OF LAKE HURON.

Annuities under Robinson Treaty .....	10,776 00	Balance, 30th June, 1880.....	52,720 71
Agents' expenses.....	116 25	Interest.....	2,636 00
Express charges on money.....	8 05	Share of Govt. Grant of \$14,000.....	8,777 72
		Refund of expenditure, 1879-80.....	100 00
Total expenditure.....	10,900 30		
Balance.....	53,334 13		
	64,234 43		64,234 43
		Balance, 30th June, 1881.....	53,334 13

26.—OJIBBEWAS OF LAKE SUPERIOR.

Annuities under Robinson Treaty .....	6,544 00	Balance, 30th June, 1880.....	42,592 61
Agents' expenses.....	290 75	Interest.....	2,129 64
Express charges on money.....	8 05	Share of Govt. Grant of \$14,000.....	5,222 28
Medicine.....	20 00		
Total expenditure.....	6,862 80		
Balance.....	43,081 73		
	49,944 53		49,944 53
		Balance, 30th June, 1881.....	43,081 73

27.—OJIBBEWAS OF MISSISSAGUA RIVER.

Distribution among Indians.....	145 32	Balance, 30th June, 1880.....	3,062 32
Commission on collections.....	88 00	Interest.....	153 12
		Collections during the year.....	917 77
Total expenditure.....	233 32		
Balance.....	3,899 89		
	4,133 21		4,133 21
		Balance, 30th June, 1881.....	3,899 89

\* Only \$3,448.67 was distributed during 1880-81. The balance of \$100 was refunded the 8th August, 1881.

28.—ONEIDAS OF THAMES.			
DR.			CR.
Expenditure.	\$ cts.	Receipts.	\$ cts.
Distribution among Indians .....	44 87	Balance, 30th June, 1880.....	320 90
Balance .....	314 57	Interest .....	16 04
	359 44	Collections during the year.....	22 50
			359 44
		Balance, 30th June, 1881.....	314 57

## 29.—PARRY ISLAND INDIANS.

Distribution among Indians.....	1,470 80	Balance, 30th June, 1880.....	34,654 96
Commission on collections.....	478 99	Interest.....	1,732 72
Salary of Chief.....	10 00	Collections during the year.....	4,766 91
do School Teacher.....	175 00	Refund of expenditure.....	50 00
Repairs, &c., school-house.....	68 90		
Supplies.....	16 21		
Total expenditure.....	2,219 90		
Balance .....	38,984 69		
	41,204 59		41,204 59
		Balance, 30th June, 1881.....	38,984 69

## 30.—POTTAWATAMIES OF WALPOLE ISLAND.

Distribution among Indians.....	140 76	Balance, 30th June, 1880.....	3,880 10
Salaries paid Indians.....	21 75	Interest.....	194 00
Funeral expenses.....	36 25	Collections during the year.....	15 63
Expenses re school-house.....	10 00		
Relief.....	16 00		
Total expenditure.....	224 76		
Balance .....	3,864 97		
	4,089 73		4,089 73
		Balance, 30th June, 1881.....	3,864 97

## 31.—SERPENT RIVER INDIANS.

Distribution among Indians.....	49 83	Balance, 30th June, 1880.....	999 03
Commission on collections.....	37 22	Interest.....	49 96
Total expenditure.....	87 05	Collections during the year.....	412 23
Balance .....	1,374 17		
	1,461 22		1,461 22
		Balance, 30th June, 1881.....	1,374 17

DR.

## 32. —SIX NATIONS OF GRAND RIVER.

CR.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Distribution among Indians.....	23,446 86	Balance, 30th June, 1880.....	788,658 98
Commission on collections.....	409 49	Interest.....	45,685 28
Salaries and pensions paid Indians....	1,732 00	Collections during the year.....	4,299 76
do Physicians and medicine.....	2,396 15	Refund of expenditure.....	182 59
Seed.....	5,200 18		
Books, stationery, postage, &c.....	62 04		
Improvements.....	553 60		
Relief.....	404 32		
Chief's board.....	800 00		
Schools.....	132 42		
Surveys.....	66 90		
Railing for Brant's grave.....	145 00		
Fire losses.....	600 00		
Expenses <i>re</i> liquor cases.....	153 55		
Grant for education of an Indian boy.	100 00		
do to agricultural show.....	200 00		
Agricultural implements.....	90 00		
Queen's birthday celebration.....	112 84		
Meals.....	61 75		
Insurance.....	15 00		
Passage of squaw to Caughnawaga....	10 00		
Sundry services.....	146 95		
Committee expenses.....	52 50		
Funeral expenses.....	18 00		
Sundries.....	11 30		
Total expenditure.....	36,920 85		
Balance.....	801,905 76		
	838,826 61		838,826 61
		Balance, 30th June, 1881.....	801,905 76

NOTE.—A sum of \$10,000 was replaced to credit of the capital account of this tribe during 1880, being in part repayment of advance made to Indians to pay merchants.

## 33.—SHAWANAGA INDIANS.

Distribution among Indians.....	140 28	Balance, 30th June, 1880.....	2,652 80
Commission on collections.....	150 94	Interest.....	132 64
		Collections.....	1,517 40
Total expenditure.....	291 22		
Balance.....	4,011 62		
	4,302 84		4,302 84
		Balance, 30th June, 1881.....	4,011 62

## 34.—SPANISH RIVER INDIANS.

Distribution among Indians.....	145 08	Balance, 30th June, 1880.....	2,869 62
Balances.....	2,868 02	Interest.....	143 48
	3,013 10		3,013 10
		Balance, 30th June, 1881.....	2,868 02

DR.		35.—THESSALON RIVER INDIANS.		CR.	
Expenditure.		\$	cts.	Receipts.	
		\$	cts.		
Distribution among Indians.....		374	42	Balance, 30th June, 1880.....	7,884 29
Commission on collections.....		135	30	Interest.....	394 20
Improvements.....		30	00	Collections.....	1,352 92
Total expenditure.....		539	72		
Balance.....		9,091	69		
		9,631	41		9,631 41
				Balance, 30th June, 1881.....	9,091 69

## 36.—TOOTOOMENAI BAND.

Distribution among Indians.....	55	18	Balance, 30th June, 1880.....	914	14
Balance.....	913	68	Interest.....	54	72
	968	86		968	86
			Balance, 30th June, 1881.....	913	68

## 37.—WHITEFISH RIVER INDIANS.

Distribution among Indians.....	31	30	Balance, 30th June, 1880.....	305	97
Commission on collections.....	82	17	Interest.....	15	32
Total expenditure.....	113	47	Collections.....	835	75
Balance.....	1,043	57		1,157	04
	1,157	04	Balance, 30th June, 1881.....	1,043	57

## 38.—WYANDOTTS OF ANDERDON.

Distribution among Indians.....	3,514	83	Balance, 30th June, 1880.....	69,827	59
Commission on collections.....	179	22	Interest.....	3,648	16
Salary of Physician.....	80	00	Collections.....	1,992	21
do School Teacher.....	25	00			
Loan on mortgage to Thos. B. White.	5,000	00			
Total expenditure.....	8,799	05			
Balance.....	66,668	91			
	75,467	96		75,467	96
			Balance, 30th June, 1881.....	66,668	91

DR.		39.—ABENAKIS OF ST. FRANCIS.		CR.	
Expenditure.	\$ cts.	Receipts.	\$ cts.		
Distribution among Indians.....	363 85	Balance, 30th June, 1880.....	994 66		
Commission on collections.....	27 48	Interest.....	52 76		
Improvements.....	60 12	Collections during the year.....	457 95		
Rent council room, land, &c.....	27 60				
Vaccinating.....	4 25				
Sundries.....	16 45				
Total.....	499 75				
Balance.....	1,005 62				
	1,505 37				1,505 37
		Balance, 30th June, 1881.....	1,005 62		

## 40.—ABENAKIS OF BECANCOUR.

Nonc.		Balance, 30th June, 1880.....	331 80
		Interest.....	16 60
		Balance, 30th June, 1881.....	348 40

## 41.—AMALACITES OF ISLES VERT AND VIGER.

Ensign.....	9 50	Balance, 30th June, 1880.....	1,321 79
Balance.....	1,378 41	Interest.....	66 12
	1,387 91		1,387 91
		Balance, 30th June, 1881.....	1,378 41

## 42.—GOLDEN LAKE INDIANS.

Passage of Chief to Ottawa.....	2 00	Balance, 30th June, 1880.....	142 24
Balance.....	147 36	Interest.....	7 12
	149 36		149 36
		Balance, 30th June, 1881.....	147 36

## 43.—HURONS OF LORETTE.

Commission on collections.....	7 06	Balance, 30th June, 1880.....	406 93
Balance.....	537 91	Interest.....	20 32
	544 97	Rent of water-power.....	117 72
			544 97
		Balance, 30th June, 1881.....	537 91

DR.

## 44.—IROQUOIS OF CAUGHNAWAGA.

CR.

Expenditure.	\$ cts.	Receipts.	\$ cts.
Commission on collections.....	119 67	Balance, 30th June, 1880.....	11,189 34
Repairs, roads, bridges, drainage, &c.	314 61	Interest .....	569 84
Salaries paid Indians.....	235 00	Collections during the year.....	1,807 36
Expenses <i>re</i> liquor cases.....	369 45		
do encroaching.....	240 85		
Insurance.....	24 00		
Relief.....	286 60		
Total expenditure.....	1,590 18		
Balance.....	11,976 36		
	13,566 54		13,566 54
		Balance, 30th June, 1881.....	11,976 36

## 45.—IROQUOIS OF ST. RÉGIS.

Distribution among Indians.....	2,458 53	Balance, 30th June, 1880.....	30,303 50
Commission on collections.....	185 02	Interest.....	1,775 16
Salaries paid Indians.....	130 35	Collections during the year.....	3,055 36
do Missionaries.....	125 00		
Land purchased.....	35 00		
Relief.....	46 00		
Travelling expenses.....	11 25		
Agent's do.....	10 50		
Improvement to roads.....	15 09		
Legal costs.....	12 85		
Sundries.....	8 00		
Wood for School.....	12 00		
Total expenditure.....	3,049 59		
Balance.....	32,084 48		
	35,134 07		35,134 07
		Balance, 30th June, 1881.....	32,084 48

## 46.—LAKE ST. JOHN INDIANS.

Commission on collections.....	3 41	Balance, 30th June, 1880.....	1,309 89
Road works.....	499 94	Interest.....	65 52
Ejecting squatters.....	93 15	Collections.....	34 10
Total expenditure.....	596 50	Balance .....	184 18
Balance.....	997 19		
	1,593 69		1,593 69
Balance at debit of interest.....	184 18	Balance at credit of capital.....	997 19

DR.		47.—LAKE OF TWO MOUNTAINS INDIANS.		CR.	
Expenditure.	\$ cts.	Receipts.		\$ cts.	
Commission on collections.....	0 58	Balance, 30th June, 1880.....		1,352 48	
Balance.....	1,432 66	Interest.....		71 08	
	1,433 24	Collections during the year.....		9 68	
				1,433 24	
		Balance, 30th June, 1881.....		1,432 66	

## 48.—NIPISSUIGUAS OF UPPER OTTAWA.

Commission on collections.....	1 80	Balance, 30th June, 1880.....	3,045 75
Balance.....	3,256 23	Interest.....	152 28
	3,258 03	Collections during the year.....	60 00
			3,258 03
		Balance, 30th June, 1881.....	3,256 23

## 49.—RIVER DESERT INDIANS.

Distribution among Indians.....	1,484 02	Balance, 30th June, 1880.....	30,049 20
Commission on collections.....	88 78	Interest.....	1,533 80
Salary of Chief.....	50 00	Collections during the year.....	1,032 26
Improvement of roads.....	223 95	Refund of expenditure.....	116 26
Expenses in connection with small-pox epidemic, vaccinating &c.....	200 34		
Total expenditure.....	2,047 09		
Balance.....	30,684 43		
	32,731 52		32,731 52
		Balance, 30th June, 1881.....	30,684 43

## 50.—INDIANS OF BRITISH COLUMBIA.

Commission on collections.....	21 18	Balance, 30th June, 1880.....	5,066 22
Provisions for feast.....	107 80	Interest.....	253 32
Total expenditure.....	128 98	Collections during the year.....	300 70
Balance.....	5,491 26		
	5,620 24		5,620 24
		Balance, 30th June, 1881.....	5,491 26

## DR. 51.—INDIANS OF MANITOBA AND NORTH-WEST TERRITORIES. CR.

Expenditure.	\$	cts.	Receipts.	\$	cts.
Commission on collections.....	223	68	Balance, 30th June, 1880.....	242	69
Expenses <i>re</i> seizures.....	347	10	Interest.....	17	16
Survey.....	15	00	Collections during the year.....	2,542	80
Agents' expenses.....	62	25			
Measuring wood.....	4	00			
Total expenditure.....	652	03			
Balance.....	2,250	62			
	2,902	65		2,902	65
			Balance, 30th June, 1881.....	2,250	62

## 52.—INDIANS OF NOVA SCOTIA.

Distribution among Indians.....	400	00	Balance, 30th June, 1880.....	1,428	
Commission on collections.....	10	30	Interest.....	71	44
Improvements.....	546	30	Collections during the year.....	111	51
Land purchased.....	332	00			
Surveys.....	87	50			
Total expenditure.....	1,376	10			
Balance.....	235	66			
	1,611	76		1,611	76
			Balance, 30th June, 1881.....	235	6

## 53.—INDIANS OF NEW BRUNSWICK.

Commission on collections.....	12	16	Balance, 30th June, 1880.....	1,458	05
Survey.....	72	00	Interest.....	72	88
Costs <i>re</i> liquor cases.....	16	90	Collections during the year.....	169	60
Copy of deed.....	3	00			
Total expenditure.....	104	06			
Balance.....	1,596	47			
	1,700	53		1,700	53
			Balance, 30th June, 1881.....	1,596	47



DR.	54.—TOBIQUE INDIANS.		CR.		
Expenditure.	\$	cts.	Receipts.	\$	cts.
Balance, 30th June, 1880, at debit of interest.....		6 22	Balance, 30th June, 1880, at credit of Capital Account.....	2,567	28
Distribution among Indians... 57 56			Interest.....	128	08
Commission on collections... 57 57			Collections during the year.....	575	68
School-house..... 213 68					
Counting timber..... 34 52					
Total expenditure.....	363	33			
Balance.....	2,901	49			
	3,271	04		3,271	04
			Balance, 30th June, 1881.....	2,901	49

## 55.—INDIANS OF PRINCE EDWARD ISLAND.

None.		Balance, 30th June, 1880.....	26 24
		Interest.....	1 32
		Balance, 30th June, 1881.....	27 56

## 56.—J B. CLENCH.

None.		Balance, 30th June, 1880.....	1,030 28
		Interest.....	51 52
		Balance, 30th June, 1881.....	1,081 80

## 57.—NANCY MAIVILLE.

Paid her.....	126 32	Balance, 30th June, 1880.....	2,531 37
Balance.....	2,531 65	Interest.....	126 60
	2,657 97		2,657 97
		Balance, 30th June, 1881.....	2,531 65

DR.		58.—JAMES MENACE.		CR.	
Expenditure.	\$ cts.	Receipts.	\$ cts.		
Paid him .....	75 80	Balance, 30th June, 1880 .....	1,518 83		
Balance .....	1,518 99	Interest .....	75 96		
	1,594 79		1,594 79		
		Balance, 30th June, 1881 .....	1,518 99		

## 59.—WILLIAM WABBUCK.

Paid him .....	101 27	Balance, 30th June, 1880 .....	2,025 34
Balance .....	2,025 31	Interest .....	101 24
	2,126 58		2,126 58
		Balance, 30th June, 1881 .....	2,025 31

## 60.—PROVINCE OF QUEBEC INDIAN FUND.

Distribution among various tribes and Indians .....	5,219 04	Balance, 30th June, 1880 .....	51,554 30
Salary and expenses, Agents .....	1,213 35	Interest .....	2,664 52
do Physician and medicines .....	338 90	Government Grant .....	4,200 00
School house .....	100 00	do for transfer of burying ground at Chicoutimi .....	250 00
Removing bodies .....	238 59	Expenditure of 1879-80 transferred to Indian School Fund .....	250 00
R. C. Missionaries .....	366 66		
Hospital expenses .....	235 91		
Vaccinating Indians .....	44 63		
Survey .....	25 00		
Cost, re ejections .....	381 11		
Expenses, removal of lunatic .....	46 43		
Total Expenditure .....	8,209 62		
Balance .....	50,709 20		
	58,918 82		58,918 82
		Balance, 30th June, 1881 .....	50,709 20

DR.

61.—INDIAN LAND MANAGEMENT FUND.

CR.

Expenditure.	\$ cts.	\$ cts.	Receipts.	\$
Balance at debit of interest account, 30th June, 1880.....		5,729 19	Balance at credit of capital account, 30th June, 1880.....	106,469 82
Salaries of Agents and Clerks...	14,020 96		Interest.....	6,044 44
Commission paid Agents.....	1,591 98		Collections during the year...	637 43
Expenses of Agents, including rent of offices, travelling expenses, &c.....	2,917 82		Refund of expenditure.....	91 63
Extra Clerks, Inside Service....	399 51		Government Grant, for purchase of blankets for aged and infirm Indians of Ontario and Quebec.....	1,600 00
do Outside do.....	317 84		Balance.....	16,465 18
Extra work of Clerks of Department.....	70 00			
Salaries of Physicians.....	1,675 00			
Superannuation.....	1,380 00			
Legal Adviser (Z. A. Lash)....	392 00			
Advance (repaid during the year, and included with receipts) ..	85 95			
Advertising.....	794 91			
Telegrams.....	58 87			
Blankets from old and infirm Indians.....	1,656 25			
Vaccine.....	727 19			
Medicine.....	178 94			
Grants for improvement of roads paid Commission Crown Lands, Toronto.....	2,500 00			
Surveys.....	300 00			
Printing and stationery, including maps.....	372 96			
Expenses to trespassers.....	100 00			
do liquor traffic.....	200 00			
do sale of lands.....	223 75			
Measuring store, Caughnawaga	91 36			
Grant for lock-up.....	30 00			
Prize plough for Six Nation Indians.....	35 00			
Census of Indians.....	61 25			
Passages of Indians, and relief..	27 25			
Expenses of Commissioner to settle disputes.....	60 00			
Dominion Annual Register.....	10 00			
Postal Guide.....	4 00			
Express charges on money.....	15 10			
Total disbursements during the year.....	30,297 89			
Less—Commission on collections charged various tribes.....	8,388 40			
Total expenditure as for this fund.....		21,909 49		
Balance.....		103,669 82		
		131,308 50		131,308 50
Balance at debit of interest account, 30th June, 1881.....		16,465 18	Balance at credit of capital account, 30th June, 1881.....	103,669 82

DR.		62.—SUSPENSE ACCOUNT.		CR.	
Expenditure.	\$ cts.	Receipts.	\$ cts.		
Commission on collections.....	46 95	Balance, 30th June, 1880.....	4,911 91		
Seed grain for Shawanaga and Hen- vey's Inlet Indians.....	181 85	Interest.....	245 60		
Paid over to Finance Department.....	469 50	Collections.....	508 09		
Total expenditure.....	698 30				
Balance.....	4,967 30				
	5,665 60				
		Balance, 30th June, 1881.....	4,967 30		

## 63.—INDIAN SCHOOL FUND.

Grants to schools and educational in- stitutions.....	9,665 00	Balance, 30th June, 1880.....	145,195 14
Salaries of School Teachers.....	5,853 12	Interest.....	7,481 80
do Missionaries.....	1,863 99	Government grant.....	5,000 00
Education of child of H. P. Chase.....	80 00	Refund of expenditure.....	20 50
Prize books, maps, &c., for schools....	187 30	Balance.....	3,155 30
Improvements to school houses.....	427 00		
Wood.....	44 50		
Inspecting schools.....	59 00		
Erection of cattle sheds.....	1,000 00		
Total expenditure.....	19,179 91		
Transferred from Province of Que- bec Indian Fund.....	250 00		
Balance.....	141,422 83		
	160,852 74		160,852 74
Balance at the debit of interest account, 30th June, 1881.....	3,155 30	Balance at the credit of capital account, 30th June, 1881.....	141,422 83

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,  
Auditor-General.

Examined,  
JOHN GORMAN

OTTAWA, 14th April, 1881.

*Indian Fund.*

SIR,—I have the honor to acknowledge the receipt of statements from your Department, covering the expenditure and receipts on account of this fund for the five months ended 30th November last.

\* \* \* \* \*

As the interest appertaining to each tribe and account is calculated on the balance on hand at the commencement of the year, I would request that a statement be now furnished to this office, showing the exact balances at the debit and credit of each account on the 1st July last, the rate of interest allowed, and the amount available for the present year.

I would like to have the information as to agents, missionaries, &c., asked for in my letter of 29th March, and in addition, lists of those on the retired list, and of all grants now in force and the authority on which they were made.

I have observed that items have been debited to expenditure which were more properly charges against revenue, and, on the other hand, amounts have been credited to revenue which were refunds of expenditure.

The interest on two accounts was overdrawn during the fiscal year ended 30th June last, leaving a balance at debit as follows :—

Tobique Indians, N.B.....	\$ 6 22
Land Management Fund .....	5,316 79

What are the regulations in reference to over-drawing the interest account? Should it be authorized by an Order in Council?

Would you be kind enough to give me a list of the Acts governing the Indian Fund?

I observe that the superannuation deductions from the salaries of agents, &c., are not taken into account. Would it not be better, that the full amount of the salaries of these persons should be shown in the expenditure, and the deductions placed to the credit of a superannuation account to which allowances granted those placed on the retired list would be charged?

With reference to the pay-lists, I would suggest that the receipt of each Indian should be taken in his own handwriting, in every case where he is able to write, and the certificate attached signed by the chiefs, and a witness should state that payments were made to the Indians as set down on pay-list, and that each of them either signed, his name or made his mark. The practice of giving the money due one Indian to another or any other person to be handed him should be avoided as much as possible.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

L. VANKOUGHNET, Esq.,  
Deputy of the Superintendent-General of Indian Affairs.

OTTAWA, 22nd November, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 16th instant, asking for explanations in regard to a payment of \$5,000 made to Thomas B. White on the 30th May last, from the capital of the Wyandottes of Anderdon; and to inform you that the amount was loaned to Thomas White by order of the Superintendent-General of Indian Affairs after the unanimous consent of the Band to which he belongs had been given in the presence of the Indian Superintendent. The

amount of the loan is secured by mortgage on quarry land owned in fee by said White, and it is to be repaid in three years with interest at 5 per cent., payable half-yearly.

I have the honor to be, Sir,  
Your obedient servant,

ROBERT SINCLAIR,  
*Acting Deputy of the Superintendent-General of Indian Affairs.*

J. L. McDOUGALL,  
Auditor-General.

OTTAWA, 30th November, 1881.

SIR,—I beg to acknowledge the receipt of your letter of the 12th instant, requesting me to furnish you with a statement showing how much was expended during the year 1880-81 of each of the undermentioned grants:—

1. For Indians of Quebec.....	\$ 4,200 00
2. Purchase of blankets. ....	1,600 00
3. Indian schools in Ontario and Quebec.....	5,000 00
4. Annuities under Robinson Treaty.....	14,000 00
5. Transfer of Indians burying ground at Chieoutimi..	250 00

The expenditure on account of those grants, was as follows:—

1. For Indians of Quebec:		
For purpose of relief.....	\$3,418 01	
For seed, grain and implements.....	1,801 03	
		5,219 04

The grant was over expended, and the difference (\$1,019.04) was taken from the interest earned during the year by the invested capital of the "Province of Quebec Indian Fund."

2. For purchase of blankets for aged and infirm Indians of Ontario and Quebec.....	\$1,600 00
--	------------

The blankets purchased and distributed during the year cost \$1,655.75, and the interest earned by the invested capital of "The Indian Land Management Fund" furnished the \$55.75 expended on this account in excess of the sum granted.

3. For Indian schools in Ontario and Quebec.
--

The expenditure from the "Indian School Fund" is of the following nature:—

Grants to Educational Institutes, salaries paid to Teachers, salaries paid to Missionaries.  
Repairs to school buildings, inspection of schools, school books and material, fuel, &c., and it amounted to \$17,919.41.

On the 1st July, 1881, the Fund had at its credit a balance	
of interest.....	\$2,282 31
Interest earned during the year was.....	7,481 80
It received the grant of.....	5,000 00

In all..... \$14,764 11

The expenditure power of the Fund was therefore exceeded by \$3,155.30. It is believed that during the present year the expenditure on account of Indian schools will be kept within the limits of the expenditure power of the Fund.



Two causes operated in the establishment of a debit balance in the case of the Lake St. John Indians, the first being the insufficiency of the Government grant of \$1,000.00 to meet the cost of opening highways through their reserve; the second being the cost incurred in the removal of squatters, and the legal expenses which resulted from proceedings taken against them.

The Indian Land Management Fund commenced the year 1879-80 with a balance at the credit of interest account of.....	\$3,227 43
The receipts during the year were.....	17,841 50
In all.....	\$21,068 93
In 1880—81 it had nothing at its credit, and the receipts were only.....	16,775 90
The loss of accumulated and accumulating receipts was therefore.....	\$1,293 03
In 1879-80 the expenditure was .....	\$28,324 47
In 1880-81 it was.....	30,311 81
An increase of.....	\$1,987 34
And it commenced the year with a debit balance of.....	5,316 79
	<u>7,304 13</u>
In all.....	\$11,597 16

which is very nearly the sum of the excess in the expenditure in 1880-81 over that of 1879-80.

The reasons for this continuing over-expenditure are various. The business of the Department is constantly increasing with a corresponding increase in the cost of administering Indian Affairs. For example, the unavoidable increase of expenditure in 1877-78, as compared with that of 1879-80, was approximately as follows:—

For salaries.....	\$320 00
Contingent expenses.....	1,200 00
Retiring allowances.....	100 00
Surveys.....	800 00
Miscellaneous.....	2,700 00
Total.....	<u>\$5,120 00</u>

The Department has now under consideration the question of the repayment to the capital of the Fund certain sums lent from time to time to various bands of Indians to enable them to survey, for purposes of settlement, lands surrendered by them to Government for that purpose. These loans amount to somewhat more than \$80,000.00, and the interest at 5 per cent would now be about \$50,000.00.

The Department is furthermore aware that the fund has sustained a loss of about \$10,000 during the past ten years by the payment from it of retiring allowances to superannuated officers.

It is believed that the Management Fund should not be called to bear this charge which entails an annual loss of about \$1,000, and an effort may be made for transferring the payments to those retired officers to the Superannuation Fund of the Dominion, a precedent for this course having already been established.

If it is determined to exact the repayments before mentioned; and if the fund be relieved from the charge of superannuation payments, it is believed that its annual receipts will thereafter cover the expenditure.



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The balance at the debit of the Indian School Fund is the result of certain errors in charging to it the salaries paid to school teachers who should have been paid from tribal funds.

Those errors will be rectified during the present year, and it is believed that the fund will be self-sustaining.

I have the honor to be, Sir,

Your obedient servant,

L. VANKOUGHNET,

*Deputy of the Superintendent-General of Indian Affairs.*

J. L. McDOUGALL, Esq.,

Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**NORTH-WEST MOUNTED POLICE.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Pay of Force, including Staff, extra pay to Farmers, Artizans, &c. ....	118,000 00	93,985 65	24,014 35	
Rations .....	45,000 00	36,727 13	8,272 87	
Forage .....	40,000 00	38,543 68	1,456 32	
Fuel and light .....	5,000 00	11,503 43		6,503 43
Clothing.....	22,000 00	27,693 15		5,693 15
Repairs, renewals, replacement of horses, arms and ammunition .....	30,000 00	35,326 92		5,326 92
Medicine, medical comforts and hospital expenses.	1,500 00	4,272 56		2,772 56
Books and stationery .....	1,000 00	2,452 98		1,452 98
Transport, freight charges, Guides, Teamsters and Laborers .....	24,500 00	34,114 41		9,614 41
Contingencies.....	3,000 00	5,225 32		2,225 32
	290,000 00	.....	33,743 54	33,588 77
Total Expenditure.....	.....	289,845 23	.....	154 77
Unexpended balance .....	.....	154 77	.....	.....
	290,000 00	290,000 00	33,743 54	33,743 54

I certify that this account has been examined under my directions and is correct.

Examined,  
H. G. DUNLEVIE.

J. L. McDOUGALL,  
*Auditor-General*

**MEMORANDA.**—The under-expenditure in the pay of the Force, as shown in the annexed statement, is explained, partly, by the withdrawal from public stores by the members of the Force, on repayment of various articles which are kept in store for their convenience, the value of such articles having been charged, when purchased, to the various sub-heads of the appropriation, to which they would be chargeable as stores purchased for the use of the Force, and partly by reduction in the pay of the Force.

The under-expenditure for rations is caused by smaller quantities having been purchased than were estimated for.

The only explanation that can be given with reference to the sub-divisions, which show an excess of expenditure, is that the nature of the services required of the Police is such as prevents the possibility of an accurate sub-division of the total appropriation being made in advance of the fiscal year.

The sub-division of fuel, for instance, exceeds the appropriation. This was caused by the extreme severity of last winter, and the scarcity of fuel at places where the public service required detachments of Police to be stationed.

The expenditure for repairs and renewals, transfers, freight charges &c., is regulated by the extent of detachment duty and escort duty which the Police may be called upon to perform.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

MISCELLANEOUS.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Vote.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Canada Gazette</i> ..... a	4,000 00				
Printing and despatching <i>Gazette</i> .....		1,998 58			
Paper .....		932 18			
Translation .....		113 60			
Postages, &c.....		149 61			
Total expenditure.....			3,193 97		
Balance unexpended.....				806 03	
Revenue for the year 1880-81..... \$1,690 95					
Miscellaneous printing.....	10,000 00				
Parliamentary Reports.....		8,721 16			
Budget Speech.....		344 50			
do do French.....		133 50			
Total expenditure.....			9,199 16		
Balance unexpended.....				800 84	
Unforeseen expenses: expenditure thereof to be under Order in Council, and a detailed statement to be laid before Parliament during the first fifteen days of the next session.	50,000 00				
Gratuities to representatives of deceased officials.....		6,103 77			
Gratuities to retiring officials, St. John, Halifax and Dorchester Penitentiaries.....		5,624 75			
Withdrawal of uncurrent silver, N.S.....		5,489 04			
Commissioner to Paris Exhibition, balance of account.....		1,762 60			
Delegate to Washington Sanitary Commission.....		329 40			
Relief of distressed fishermen, N.S.....		1,000 00			
Removal expenses, Justice Miller, to Winnipeg.....		1,000 00			
Commission <i>re</i> factory operatives		600 00			
Legal costs and reporting legal cases.....		1,162 70			
Fees and fines refunded.....		99 00			
Books for Parliamentary Library		555 00			
Papers, &c., for London, Eng., Library.....		156 22			
Sundry expenses and payments.....		246 08			
Total expenditure.....			24,128 56		
Balance unexpended.....				25,871 44	

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## MISCELLANEOUS—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Commutation in lieu of remission of duties on articles imported for the use of the Army and Navy..... <i>b</i>	4,000 00		1,749 67	2,250 33	
<b>For the expenses of Government in the North-West Territories—</b>					
43 Vic., Cap. 25, Sec. 89..... <i>c</i>	8,800 00				
Salary of Registrar.....		1,999 92			
do Clerk of the Council.....		1,650 00			
Salaries of members of the Council		1,633 33			
do Registrars.....		1,685 40			
Total Expenditure.....			6,968 65		
Balance unexpended.....				1,831 35	
Supply Act, 1880-81.....	17,000 00				
Allowance to Registrars for offices		900 00			
Salaries of Teachers, and printing in connection with schools.....		187 75			
Mail service.....		2,415 00			
Bridges.....		2,990 70			
Travelling expenses of Lieutenant-Governor and members of the North-West Council.....		2,297 00			
Travelling allowance to Registrars.....		600 00			
Care of lunatics.....		547 15			
Election expenses.....		443 80			
Postages.....		26 25			
Telegrams.....		116 81			
Newspapers.....		88 05			
Law and other books.....		96 46			
Stationery.....		142 50			
Printing.....		229 80			
Messengers, North-West Council.....		165 00			
Sundries.....		64 93			
Total Expenditure.....			11,311 20		
Balance unexpended.....				5,688 80	
<b>For the expenses of Government in the District of Keewatin... <i>d</i></b>					
Salary of Secretary.....	5,000 00	499 92			
Care of lunatics.....		765 08			
Total expenditure.....			1,265 00	3,735 00	
<b>To meet expenditure estimated to be required to put in force the Act respecting the traffic in intoxicating liquors..... <i>e</i></b>					
	5,000 00		5,963 30		963 30

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.***MISCELLANEOUS—Continued.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Probable amount required to compensate members of North-West Mounted Police for injuries received in discharge of duty .....	2,000 00	.....	200 00	1,800 00	
Amount required to cover the cost of publishing and circulating 3,000 copies of a Trade Letter on Brazil, together with 400 circulars to editors of newspapers, enclosing such Trade Letters and requesting attention thereto.....	161 90	.....	161 90		
To pay for 206 copies of "The Annual Register and Review." .....	515 00	.....	515 00		
Amount required to cover expenditure incurred by Pacific Railway Commission.....	12,500 00				
Advances to members of Commission.....		5,500 00			
Advances to Secretary of Commission.....		2,386 13			
Services of Accountant and two Clerks.....		1,555 77			
Reporting evidence.....		1,500 00			
Telegrams.....		63 02			
Witness fees and expenses therewith.....		1,015 90			
Services, rent, books, stationery, cab-hire, express charges, &c....		479 18			
Total expenditure .....			12,500 00		
To refund to the representatives of the late A. M. Delisle, Shipping Master's fees paid into the Treasury by him in error whilst acting as Collector of Customs at Montreal.....	2,457 29	.....	2,457 29		
Amount required to pay Sir Alex. Galt, for services and expenses during June, July, August and September, 1879, whilst continuing trade negotiations with France, Spain, &c.....	4,058 32	.....	4,058 32		

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

MISCELLANEOUS—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To cover expenses connected with the Civil Service Commission.....	10,000 00				
Attendance fees, travelling expenses, &c, paid members of Commission.....		7,469 19			
Paid for other services.....		244 00			
Telegrams.....		35 07			
Stationery, printing, paper, books, &c.....		1,887 96			
Total Expenditure.....			9,636 22		
Balance unexpended.....				363 78	
Amount required to cover travelling expenses of Niagara Falls Commissioners, and cost of procuring survey and plan of land in the immediate vicinity of the Falls. <i>g</i>	1,000 00		300 85	699 15	
Amount required to cover payments made to Hon. Hector Fabre for expenditure connected with special services in France.....	2,931 11		2,931 11		
To enable the Department of Inland Revenue to pay law costs incurred in certain cases..... <i>A</i>	1,800 00				
In connection with Excise.....		918 09			
do slides & booms.....		506 76			
Total Expenditure.....			1,424 85		
Balance unexpended.....				375 15	
To repay Mr. Geo. G. Dunstan for expenses incurred in connection with the preparation of the Tariff..	453 75		453 75		
To enable the Department of Marine and Fisheries to pay legal expenses incurred in the case of the Queen <i>vs.</i> Bourassa.....	78 90			78 90	
To pay Major Herbert, "B" Battery, compensation for loss of property caused by fire at the Tête du Pont Barracks, Kingston.....	550 00		550 00		
Payment of gratuity to Lady Cartier. Governor General's warrant No. 26	500 00		500 00		

\* This amount was paid 30th September, 1881, under authority of Governor General's warrant.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**MISCELLANEOUS—Concluded.**

**ACCOUNT** of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Enquiry respecting alleged clandestine introduction of arms into Canada, Governor General's warrant No. 33.....	1,000 00	.....	461 00	539 00	
For amount granted in aid of the sufferers by the fire in Quebec City, Governor General's warrant No. 35	10,000 00	.....	10,000 00		

I certify that this account has been examined under my directions and is correct.

Examined,  
JOHN GORMAN.

J. L. McDOUGALL,  
*Auditor-General.*

OTTAWA, 13th Dec., 1881.

a. SIR.—In reply to your letter of the 2nd instant, I have the honor to inform you as follows:—

1st. As regards the discrepancy between grant and expenditure for the *Canada Gazette* and miscellaneous printing, your letter having been referred to the Queen's Printer, that officer reports that he thought a small over vote better than a deficiency to be made up by Orders in Council and supplementary estimates.

\* \* \* \* \*

I have the honor to be, Sir,  
Your obedient servant,

EDOUARD J. LANGEVIN,  
*Under Secretary of State.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

OTTAWA, 22nd November, 1881.

b. SIR,—In handing you herewith statement showing amount expended on account "Army and Navy Commutation" (a sub-head of Miscellaneous Appropriations) I beg to state that the expenditure is contingent upon the number of officers serving in Canada, who are not members of officers messes, and as this Department must

necessarily be in ignorance of the probable number when making estimates, the sum asked for can only be an approximate one.

The expenditure in this instance has been less than usual, leaving a balance of appropriation unexpended of \$2,250.33.

I have the honor to be, Sir,  
Yours, &c., &c.,

J. JOHNSON,  
*Commissioner of Customs.*

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 13th December, 1881.

c. SIR,—In reply to your communication of the 2nd inst., requesting to be informed of the causes of the difference between the expenditure and the sums granted for fiscal year ended 30th June last, on account of such votes under the head of "Miscellaneous," as are under the control of this Department, I beg to state the expenditure on account of the North-West Territories Appropriation for the past year has not been so large as expected owing, 1st. To the small attendance of pupils at some of the schools, consequently small salaries having to be paid the Teachers. 2nd. The erection of bridges not having been carried on to the extent anticipated. 3rd. The opening of the three new registration districts, and the appointment of Registrars having been deferred until late in December last.

\* \* \* \* \*

I have the honor to be, Sir,  
Your obedient servant,

LINDSAY RUSSELL,  
*Acting Deputy of the Minister of the Interior.*

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 13th December, 1881.

d. SIR,—In reply to your communication of the 2nd instant., &c., &c., &c.

\* \* \* \* \*

With regard to the under-expenditure of Keewatin appropriation, no explanation can be given.

For the first few years the sum of \$5,000 has been annually granted; this amount was as usual estimated by the Lieutenant-Governor last year, and proved to be in excess of the amount required.

The emergencies that might arise, in which to take action would necessitate expenditure, render it necessary that he should have funds at his disposal.

\* \* \* \* \*

I have the honor to be, Sir,  
Your obedient servant,

LINDSAY RUSSELL,  
*Acting Deputy Minister of the Interior.*

J. L. McDougall, Esq.,  
Auditor-General.



OTTAWA, 13th December, 1881.

e. SIR,—In reply to your letter of the 2nd instant, I have the honor to inform you as follows:—

\* \* \* \* \*

2nd. As regards the vote to meet the expenditure estimated to be required to put in force the Act respecting the traffic in intoxicating liquors, it is difficult to make a nearer estimate, as it was quite impossible to foresee the number of petitions that might be presented under that Act.

I have the honor to be, Sir,  
Your obedient servant,

EDOUARD J. LANGEVIN,  
*Under Secretary of State.*

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 13th December, 1881.

f. SIR,—In reply to your communication of the 2nd instant, &c., &c., &c.

\* \* \* \* \*

Owing to certain claims for compensation being held over for further enquiry, the whole amount voted "to compensate members of the Mounted Police Force for injuries received in discharge of duty," was not expended.

I have the honor to be, Sir,  
Your obedient servant,

LINDSAY RUSSELL,  
*Acting Deputy Minister of the Interior.*

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 3rd December, 1881.

g. SIR,—I beg to acknowledge the receipt of yours of the 2nd. I return the enclosure with the observation which you request. I propose to ask, when the estimates are being made up, to have the amount re-inserted, and perhaps a larger amount.

Your obedient servant,

J. L. McDougall, Esq.,  
Auditor-General.

A. CAMPBELL.

MEMO.—The remainder of the amount was not expended, because the service for which it was voted has not yet been completed. It was in course of being carried out when the balance of the money was withdrawn from my credit by the Auditor-General.

A. CAMPBELL.

OTTAWA, 6th December, 1881.

h. SIR,—I have the honor to acknowledge the receipt of your communication of the 2nd inst., asking for explanations relative to the difference between the vote for law costs and the expenditure, and to inform you that I have no information to offer in connection therewith.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDougall, Esq.,  
Auditor-General.

E. MIALL,  
*Acting Commissioner.*

OTTAWA, March 29th, 1881.

SIR,—I would be obliged by you sending me a statement showing the number of days service rendered to date by the Canadian Pacific Railway Commission, the daily rate of remuneration in each case, and the total amount already received by each person connected with the above Commission.

I have the honor to be, Sir,

Your most obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

N. F. DAVIN, Esq.,  
Secretary, C. P. R. Commission.

PACIFIC RAILWAY COMMISSION ROOMS,  
OTTAWA, 5th April, 1881.

SIR,—I have the honor to acknowledge your favor of the 29th ult., as to the number of days service by this Commission and other matters.

The Commissioners instruct me to say that the number of days service up to, and including the 31st March, ult., is two hundred and eighty-eight days; that the rate of remuneration, if fixed, has not been communicated to the Commissioners, and that they will cause to be forwarded to you forthwith a statement showing the total amount received by each person to whom any payment has been made on behalf of the Commissioners, whether such person be connected with it or not, as well as the object for which each payment has been made.

I have the honor to be, Sir,

Your obedient servant,

NICHOLAS FLOOD DAVIN,  
*Secretary.*

J. L. McDOUGALL, Esq.,  
*Auditor-General.*

OTTAWA, 6th April, 1881.

SIR,—I should like to have the statements requested in my letter, and which you are to render in a few days, of the items of accounts making up sums for which cheques were given before repaying the banks the cheques issued last month. Please send also authority for the remunerations of the Commissioners. Your own was, I think, fixed by Order in Council, but I have no recollection of any reference to theirs in an order. It is important that no delay should exist in repaying the Bank.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

N. F. DAVIN, Esq.,  
Secretary, Pacific Railway Commission.

CANADA PACIFIC RAILWAY COMMISSION,  
OTTAWA, 6th April, 1881.

SIR,—I have replied to your letter, saying I would send items as requested, and on the other points in your letter just to hand.

My remuneration was fixed by Order in Council at five dollars a day and my expenses.

I have the honor to be, Sir,

Your obedient servant,

NICHOLAS FLOOD DAVIN,  
*Secretary.*

J. L. McDOUGALL, Esq.,  
*Auditor-General.*

OTTAWA, 7th April, 1881.

SIR,—You have not understood what I should like to have, which is the account of each person showing that he was entitled to receive the amount which was paid to him.

I explained to the Chairman yesterday, what is required, and the reason for requiring it.

I have the honor to be, Sir,  
Your most obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

N. F. DAVIN, Esq.,  
Secretary, Pacific Railway Commission.

CANADA PACIFIC RAILWAY COMMISSION,  
OTTAWA, 8th April, 1881.

SIR,—The Commissioners desire me to say, in answer to yours of yesterday, that they are not able to show that either of them is entitled to anything.

They have had no intimation that their services are to be remunerated.

In the case of Mr. Clark and Mr. Keefer, they have drawn a little less than the amount of their actual expenses. In the case of Mr. Miall, he has had his expenses, and also an advance, it being assumed that the Government intends to make some allowance, against which this advance would be charged.

I have written you already as to my own case. If your remarks apply to any persons other than the Commissioners, if you will be good enough to name them, I will endeavor to supply any further information required.

I have the honor to be, Sir,  
Your obedient servant,

NICHOLAS FLOOD DAVIN,  
*Secretary.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

OTTAWA, 9th April, 1881.

SIR,—I understood from your Chairman that he intended to communicate with the Secretary of State for the purpose of having the allowance to the Commissioners determined. The Order in Council on the subject would perhaps dispose of the travelling expenses as well as of the services.

Advances on account of services should not be made until the rate of remuneration for them has been fixed.

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

N. F. DAVIN, Esq.,  
Secretary, Pacific Railway Commission.

OTTAWA, 9th June, 1881.

SIR,—On examination of the expenditure on this account to the 31st May last, as shown by the cheques, I find that payments have been made as per the following memo:—

G. M. Clarke .....	\$2,050 00	
S. Keefer .....	1,450 00	
E. Miall.....	1,600 00	
N. F. Davin.....	2,084 50	
	<hr/>	\$7,184 50

To subordinate officers, witnesses, &c.....	\$ 4,556 21
Total expenditure to 31st May.....	\$11,740 71
Balance available.....	759 29
Amount voted.....	\$12,500 00

When an advance is made to an officer of any of the Departments, for travelling or living expenses, he is required to furnish a statement in detail of the disposition of the advance, supported as far as practicable by vouchers.

Probably the same rule would be expected to prevail with all expenditure of Government money for the purpose. If so, vouchers should be furnished for all payments made on this account, and in such form as to give the proper classification of the expenditure in my report.

I shall be obliged by your attending to this matter at an early day.

There is no Order in Council authorizing the payment to the Commissioners of allowances for services. As payment has been made on that account to one of the Commissioners, I would ask that the authority of Council be procured before the close of the fiscal year.

I have already taken up these points in communicating with you, but again refer to them, as the fiscal year is so near its close.

Should you have any doubt about the requirements of the Audit Act in any particulars, I shall be glad to give further explanations by letter or verbally.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

N. F. DAVIN, Esq.,  
Secretary, Pacific Railway Commission.

OTTAWA, 27th April, 1881.

SIR,—In reference to the statements and vouchers for the expenditure on account of the Civil Service Commission, I have to request that you will furnish the following:—

1. A statement of the cheques issued since the 28th March last, for the purpose of repaying the banks.
2. The cheques drawn by you from the commencement of the audit, as none have yet been received at this office.
3. The account in full of each member of the Commission, as rendered by him. Charges made for travelling expenses, board, &c., should be given in detail with dates.

If all the expenditure on account of the Commission has been made, and if cheques have been given for the whole of it, I should cause the cancellation of the balance of the credit on your application.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

M. J. GRIFFIN, Esq.,  
Secretary, Civil Service Commission,  
Ottawa.

NOTE.—Statements and cheques asked for in paragraphs 1 and 2 have since been received.

TORONTO, 19th May, 1881.

SIR,—I regret that owing to a continuance of my crippled condition I was unable to attend to your note received in Ottawa.

\* \* \* \* \*

As to the cheques, three accounts have been sent into your office already; one by myself, one by Mr. Mingaye, in my absence, and a third, if I remember rightly, by myself. The name and amount were given in each case. The only cheques issued since were those on the last credit, the accounts for which I sent you, or rather gave you at Ottawa. As to the correctness of the accounts of members of the Commission, I assume they are correct, but could not audit them without a correspondence, for which I have neither an inclination nor time.

As to the cancelling of the balance of the credit, that is an affair for the Commission, which is still sitting or still engaged in its work, to decide upon.

\* \* \* \* \*

I am so pressed with work here that it is out of the question for me to have any further hand in the business of the Commission.

Yours, in haste.

MARTIN J. GRIFFIN.

J. L. McDougall, Esq.,  
Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**CUSTOMS.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario .....	219,735 00	223,567 29		3,832 29
Quebec .....	193,890 00	195,229 20		1,339 20
New Brunswick .....	92,005 00	91,220 45	784 55	
Nova Scotia .....	107,405 60	108,045 16		640 16
Manitoba .....	13,000 00	12,649 59	350 41	
North-West Territories .....	4,000 00	3,836 65	163 35	
British Columbia .....	23,600 00	21,880 27	1,719 73	
Prince Edward Island .....	22,930 00	21,890 92	1,039 08	
Inspection .....	18,000 00	15,847 11	2,152 89	
Miscellaneous .....	15,000 00	11,196 89	3,803 11	
Board of Experts and Outside Detective Service .....	15,000 00	12,340 78	2,659 22	
<b>Total Grant.....</b>	<b>724,565 00</b>		<b>12,672 84</b>	<b>5,811 65</b>
<b>Total Expenditure.....</b>		<b>717,704 31</b>	<b>5,811 65</b>	
<b>Unexpended Balance.....</b>			<b>6,860 69</b>	

Customs duties..... \$18,406,092 13  
do net revenue from seizures..... 27,978 30

**EXTRA PAYMENTS TO CUSTOMS OFFICERS.**

**By Marine and Fisheries Department—**

H. A. Hood, Collector for Yarmouth, returns of wrecks.....	\$50 00
E. O'Brien do Windsor, N.S. do .....	42 00
James Ross do Margaree, N.S. do .....	4 00
R. Benoit do Arichat do .....	22 00
W. R. Mingaye do Kingston do .....	50 00
J. J. Fox do Magdalen Islands do .....	6 00
Jos. Wilson do Sault Ste Marie do .....	45 00

**By Department of Inland Revenue—**

For payments of commission on excise duties collected, see Inland Revenue Report, page 211.

I certify that this account has been examined under my directions and is correct.

Examined,  
GEO. T. AUMOND.

J. L. McDOUGALL,  
Auditor-General.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CUSTOMS—Continued  
OUTSIDE SERVICE.

Ports.	Salaries.	Contingencies.
	\$ cts.	\$ cts.
<i>Ontario.</i>		
Amherstburg.....	3,125 00	241 24
Belleville.....	2,700 00	455 36
Brantford.....	2,500 00	292 95
Brighton.....	600 00	154 20
Brockville.....	3,200 00	582 09
Chatham.....	2,750 00	291 13
Clifton.....	9,708 32	2,485 32
Cobourg.....	2,300 00	225 12
Colborne.....	800 00	11 98
Collingwood.....	900 00	136 71
Cornwall.....	1,400 00	99 87
Cramahe.....	400 00	146 73
Darlington.....	1,750 00	156 34
Dover.....	1,650 00	262 69
Dundas.....	1,000 00	135 75
Dunnville.....	1,400 00	48 03
Fort Erie.....	4,466 66	409 10
Galt.....	800 00	49 95
Gananoque.....	900 00	686 33
Goderich.....	1,700 00	103 20
Guelph.....	3,066 65	279 30
Hamilton.....	18,750 00	3,460 39
Hope.....	2,400 00	212 91
Kincardine.....	331 10	20 56
Kingston.....	11,366 66	2 110 05
Kingsville.....	900 00	25 00
Lindsay.....	1,000 00	95 25
London.....	8,825 00	1,624 17
Morrisburg.....	1,020 00	174 07
Napanee.....	1,900 00	175 82
Newcastle.....	700 00	20 00
Niagara.....	1,300 00	143 40
Oakville.....	1,558 33	290 06
Oshawa.....	1,350 00	72 40
Ottawa.....	8,529 03	1,835 39
Owen Sound.....	1,000 00	54 00
Paris.....	1,000 00	17 73
Penetanguishene.....	675 00	8 34
Peterboro'.....	1,000 00	157 94
Picton.....	1,500 00	179 03
Prescott.....	5,425 00	527 83
Prince Arthur's Landing.....	1,841 66	31 11
*Rowan.....	125 00	11 50
St. Catharines.....	3,400 00	362 65
St. Thomas.....	2,800 00	309 94
Sarnia.....	4,916 67	470 30
Saugeen.....	300 00	47 86
Sault Ste. Marie.....	2,900 00	628 05
Stratford.....	2,600 00	171 80
Toronto.....	42,358 31	9,032 81
Trenton.....	500 00	104 99
Carried forward.....	179,388 39	29,628 72

\* Made an outport of Dover on 1st October, 1881.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CUSTOMS—Continued.

## OUTSIDE SERVICE—Continued.

Ports.	Salaries.	Con- tingencies.
<i>Ontario—Continued.</i>		
	\$ cts.	\$ cts.
Brought forward.....	179,388 39	29,628 72
Wallaceburg.....	1,600 00	143 06
Whitby.....	1,700 00	78 66
Windsor.....	8,879 16	611 97
Woodstock.....	1,500 00	37 33
<b>Total.....</b>	<b>\$193,067 55</b>	<b>\$30,499 74</b>
<i>Quebec.</i>		
Bradore Bay.....	600 00	.....
Clarenceville.....	600 00	80 00
Coaticook.....	4,700 00	777 58
Dundee.....	1,350 00	150 10
Frelighsburg.....	850 00	81 07
Gaspé.....	1,800 00	165 03
Hemmingford.....	1,100 00	80 00
Lacolle.....	450 00	274 00
Magdalen Islands.....	1,200 00	60 84
Montreal.....	70,558 63	39,290 48
New Carlisle.....	3,066 26	166 57
Percé.....	1,050 00	82 35
Potton.....	1,400 00	91 09
Quebec.....	34,298 34	12,815 55
Rimouski.....	650 00	34 98
Russeltown.....	1,100 00	112 88
St. Armand.....	1,600 00	129 88
St. Hyacinthe.....	300 00	13 12
St. Johns.....	3,777 13	302 16
Sherbrooke.....	2,900 00	214 66
Sorel.....	500 00	60 00
Stanstead.....	3,461 28	137 54
Sutton.....	1,382 74	60 18
Three Rivers.....	1,000 00	354 78
<b>Total.....</b>	<b>139,694 38</b>	<b>55,534 82</b>
<i>New Brunswick.</i>		
Bathurst.....	1,808 33	121 54
Campo Bello.....	1,100 00	131 76
Caraguet.....	800 00	120 97
Chatham.....	4,000 00	100 23
Dalhousie.....	2,360 00	89 40
Dorchester.....	1,100 00	54 38
Fredericton.....	3,500 00	574 99
Grand Falls.....	1,683 05	33 05
Hillsboro'.....	1,898 33	19 89
McAdam's Junction.....	1,600 00	254 43
Moncton.....	1,600 00	197 28
<b>Carried forward.....</b>	<b>21,359 71</b>	<b>1,697 92</b>



## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## CUSTOMS—Continued.

## OUTSIDE SERVICE—Continued.

Ports.	Salaries.	Con- tingencies.
<i>New Brunswick—Continued.</i>		
	\$ cts.	\$ cts.
Brought forward .....	21,359 71	1,697 92
Newcastle.....	3,033 33	27 40
Richibucto.....	2,823 98	121 45
Sackville.....	1,200 00	64 90
Shediac.....	1,000 00	78 68
Shippegan.....	660 00	26 06
St. Andrews.....	3,250 00	282 66
St. George.....	950 00	64 85
St. John.....	40,528 40	5,888 11
St. Stephen.....	4,950 00	360 52
Woodstock.....	2,556 18	296 60
Total.....	82,311 60	8,908 85
<i>Nova Scotia.</i>		
Amherst.....	3,220 00	30 00
Annapolis.....	1,310 00	50 17
Antigonish.....	1,400 00	78 96
Arichat.....	2,230 00	21 70
Baddeck.....	2,100 00	11 34
Barrington.....	830 00	86 54
Bridgetown.....	920 00	.....
Cornwallis.....	1,970 00	67 23
Digby.....	1,980 00	128 07
Guysboro'.....	2,010 00	96 48
Halifax.....	50,106 41	7,716 02
Liverpool.....	1,500 00	76 37
Lockeport.....	600 00	.....
Londonderry.....	660 00	4 17
Lunenburg.....	2,044 45	463 65
Margaretsville.....	730 55	26 35
North Sydney.....	2,608 33	28 97
Parrsboro'.....	1,000 00	151 16
Pictou.....	6,025 00	316 00
Port Hawkesbury.....	500 00	53 35
Port Hood.....	710 00	3 96
Port Medway.....	500 00	2 52
Shelburne.....	550 00	10 00
Sydney.....	2,910 00	.....
Truro.....	1,020 00	87 62
Weymouth.....	1,500 00	67 19
Windsor.....	2,510 00	10 03
Yarmouth.....	4,728 66	285 91
Total.....	98,171 40	9,873 76
<i>Manitoba.</i>		
Winnipeg.....	8,466 67	4,183 92

Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

CUSTOMS—Concluded.

OUTSIDE SERVICE—Concluded.

Ports.	Salaries.	Con- tingencies.
<i>North-West Territories.</i>		
	\$ cts.	\$ cts.
Fort McLeod, on account of commission.....		1,853 31
Fort Walsh do .....		1,254 47
Wood Mountain do .....		728 87
<b>Total</b> .....		<b>3,836 65</b>
<i>British Columbia.</i>		
Port of New Westminster.....	5,704 00	491 30
Victoria.....	14,000 00	1,684 97
<b>Total</b> .....	<b>19,704 00</b>	<b>2,176 27</b>
<i>Prince Edward Island.</i>		
Port of Charlottetown.....	15,288 53	1,806 28
Summerside .....	4,373 32	422 99
<b>Total</b> .....	<b>19,661 65</b>	<b>2,229 27</b>
Inspection of Ports .....	9,200 00	6,647 11
Board of Experts and Outside Detective Service.....		12,340 78
Miscellaneous Contingencies of Head Office, &c.....		11,196 89

OTTAWA, November, 18th 1881.

SIR,—I have the honor to hand you herewith comparative statement of Customs expenditure and appropriation (outside service) for the fiscal year ended 30th June last, and in doing so would point out that the total expenditure has been short of the amount appropriated by \$6,860.69.

In the three Provinces of Ontario, Quebec and Nova Scotia, the estimated expenditure included in the appropriation has been exceeded by an aggregate of \$5,811.65, or a trifle over one per cent. This percentage of excess of expenditure being so small it would be difficult to particularize wherein it occurred, further than that a close examination of the detailed accounts show that it was principally at the large ports, where the increased business necessitated an increased outlay for temporary service; yet it may be added that a difference of a fortnight, more or less, of a season's open navigation would at any time cause a variation in expenditure as compared with amounts estimated as large as has occurred in the accounts now submitted and such variations are consequently uncontrollable, the closest computations in making estimates being liable to be astray from that cause alone.

In all the Provinces and sub-heads, other than those above named, the expenditure has been less than was estimated for, the larger savings having been in *inspection*—caused by some special inspections contemplated and not fully carried out; *miscellaneous*, which is always an uncertain factor, and can only be estimated for approximately; and finally in *Board of Experts and outside Detective Service*, the exigencies of which during the year have not necessitated the full expenditure provided for.

I am, Sir,

Yours, &c., &c.,

J. JOHNSON,

Commissioner of Customs.

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, December, 22nd 1881.

SIR,—Adverting to your circular of the 15th October last, covering copy of an extract from minutes of the Treasury Board of the 13th *idem*, requiring statement of extra emoluments paid to permanently employed officials, &c., &c.

In conformity therewith I have to report only two instances of such payments having been made to officers of Customs during the fiscal year ended the 30th June last, to—

R. Baker, Halifax, \$50.

E. Inglis, do \$50.

Inadvertently the sanction of these payments by Order in Council was not procured within the year, but since then it had been in the case of the first named, but not in that of the other, he having left the service.

I have the honor to be, Sir,

Yours, &c., &c.,

J. JOHNSON,

Commissioner of Customs.

J. L. McDougall, Esq.,  
Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**EXCISE.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries of Officers and Inspectors of Excise .....	180,000 00				
Improvement of classification, subject to results of Excise examination....	6,000 00				
Additional — Suppression of illicit manufacture of excisable articles...	4,500 00				
		190,500 00			
Salaries of Officers and Inspectors appointed by Orders-in-Council.....	167,738 62				
Wages of Probationary Officers...	21,208 71				
			188,947 33	1,552 67	
Travelling expenses, rent, fuel, stationery, &c.....	40,000 00				
Additional amount for contingencies (supplementary).....	2,000 00				
Cost of tobacco stamps, &c. (supplementary) .....	12,000 00				
		54,000 00	49,046 15	4,953 85	
To pay Collectors of Customs allowance on duties collected by them...	2,000 00				
To pay Collectors of Customs allowance (supplementary).....	500 00				
		2,500 00	2,525 72		25 72
Preventive service.....		6,500 00	3,255 24	3,244 76	
To repay Wilson, an officer of Excise, for certain disbursements .....		750 00	750 00		
Purchase of wood naphtha and similar articles (supplementary).....		2,000 00	178 23	1,821 77	
Petroleum Inspection (supplementary).....		7,500 00	2,332 36	5,167 64	
Commission on sale of tobacco stamps (supplementary).....		1,000 00	542 02	457 98	
		264,750 00	247,577 05	17,172 95	

Excise revenue..... \$5,343,022 09  
do net revenue from seizures..... 3,259 68

I certify that this account has been examined under my directions and is correct.

J. L. McDougall,  
*Auditor-General.*

Examined,  
GEO. AUMOND.

*Appropriation Accounts for the Year ended 30th June, 1881—Continued.*

**DETAILS OF EXPENDITURE FOR EXCISE SALARIES, 1880-81.**

Service.	Grant.		Expenditure.	Expenditure compared with Grant.	
	\$	cts.		Less than Estimated.	More than Estimated.
<b>Inspectors of Inland Revenue—</b>					
Chief Inspector.....		2,600 00	2,400 00	200 00	
Inspectors at \$2,400.....		7,200 00	7,200 00	7,200 00	
do 2,200.....		8,800 00	8,799 96	0 04	
do 2,000.....			4,000 00		4,000 00
do 1,800.....		3,600 00	5,400 00		1,800 00
do 1,200.....		1,200 00	400 00	800 00	
		23,400 00	20,999 96	2,400 04	
<b>Collectors of Inland Revenue—</b>					
At \$1,800.....		5,400 00	5,400 00		
do 1,600.....		1,600 00	1,600 00		
do 1,400.....		12,600 00	11,316 66	1,283 34	
do 1,200.....		7,200 00	8,400 00		1,200 00
do 1,000.....		3,000 00	3,416 60		416 60
do 800.....		2,400 00			
do 800 permanent.....	1,025 70		1,690 08	709 92	
do 800 probationary.....	664 38				
do 700.....		2,100 00			
do 700 permanent.....	489 22		1,399 92	700 08	
do 700 probationary.....	910 70		2,200 00		400 00
do 600.....		1,800 00			
do 500.....		1,500 00			
do 500 permanent.....	666 64		1,317 07	182 93	
do 500 probationary.....	650 43		1,600 00		
do 400.....		1,600 00			
		39,200 00	38,340 33	859 67	
<b>Deputy Collectors and Assistant Collectors—</b>					
At \$1,200.....		4,800 00	2,900 00	1,900 00	
do 1,100.....		1,100 00	1,649 96		549 96
do 1,000.....		5,000 00	5,666 64		666 64
do 900.....		1,800 00	1,800 00		
do 800.....			266 64		266 64
do 700.....			2,391 61		2,391 61
do 600.....		1,200 00	200 00	1,000 00	
do 500 probationary.....			505 47		505 47
do 400.....		1,200 00	800 00	400 00	
do 300.....		300 00	300 00		
		15,400 00	16,480 32		1,080 32
<b>Excisemen and Officers—</b>					
At \$1,200.....		2,400 00		2,400 00	
do 1,600.....		15,000 00	23,211 92		8,211 92
do 800.....		20,800 00	20,329 56	470 44	
do 700.....		28,000 00			
do 700 permanent.....	28,099 78		29,221 22		1,221 22
do 700 probationary.....	1,121 44				
Carried forward.....		66,200 00	72,762 70	2,870 44	9,433 14

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

DETAIL OF EXPENDITURE FOR EXCISE SALARIES—*Concluded.*

Vote.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....		66,200 00	72,762 70	2,870 44	9,433 14
<b>Excisemen and Officers—Continued.</b>					
At \$600.....		19,800 00			
do 600 permanent.....	17,942 01				
do 600 probationary.....	2,132 23				
do 500 do.....		9,000 00	20,074 24		274 24
Unclassified.....		7,000 00	13,226 48		4,226 48
At \$950, permanent.....	1,900 00				
do 900 00 do.....	900 00				
do 750 00 do.....	524 19				
do 500 00 do.....	1,000 00				
do 300 00 do.....	300 00				
do 200 00 do.....	200 00				
do 166 67 do.....	166 56				
do 100 00 do.....	74 97				
do 750 00 probationary.....	225 81				
do 480 00 do.....	491 62				
do 360 00 do.....	360 00				
do 150 00 do.....	361 65				
do 120 00 do.....	80 00				
do daily wages do.....	478 50				
			7,063 30		63 30
		102,000 00	113,126 72		11,126 72
<b>Recapitulation—</b>					
Inspectors.....		23,400 00	20,999 96	2,400 04	
Collectors.....		39,200 00	38,340 33	859 67	
Deputy Collectors, &c.....		15,400 00	16,480 32		1,080 32
Excisemen, &c.....		102,000 00	113,126 72		11,126 72
Improvement of classification.....		6,000 00		6,000 00	
Suppression of illicit manufacture of excisable articles.....		4,500 00		4,500 00	
		190,500 00	188,947 33	1,552 67	

I certify that this account has been examined under my directions and is correct.

J. L. McDougall,  
Auditor-General.

Examined,  
GEO. AUMOND.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**CULLING TIMBER.**

ACCOUNTS of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Quebec Office—					
Supervisor.....		2,000 00	2,000 00		
Deputy Supervisor and Book- keeper.....		1,600 00	1,599 96	0 04	
Cashier.....		1,200 00	1,200 00		
Specification Clerks.....		1,800 00	1,450 00	350 00	
Messenger.....		400 00	400 00		
Specification Clerks (8 months).		5,100 00	5,100 00		
Assistant Book-keeper.....		1,000 00			
do (temporary).....			999 96	0 04	
Pay of Cullers.....		45,000 00	27,256 71	17,743 29	
Montreal Office—					
Deputy Supervisor.....		800 00	833 32		33 3
Book-keeper and Specification Clerk.....		1,000 00	400 00	600 00	
Pay of Cullers.....		2,500 00	1,186 76	1,313 24	
Sorel—					
Deputy Supervisor.....		200 00			
Book-keeper.....			200 00		
Contingencies—					
Quebec Office.....	4,000 00	2,240 27			
Montreal Office.....	300 00	300 35			
Stationery Office.....		188 85			
Queen's Printer.....		90 13			
		4,300 00	2,819 60	1,480 40	
		66,900 00	45,446 31	21,453 69	

Revenue from Culling Timber..... \$36,176 56

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

GEO. AUMOND.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**WEIGHTS AND MEASURES AND GAS.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
Salaries of inspectors and Assistant Inspectors of Weights and Mea- sures.....	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries of officers appointed by Orders in Council .....	42,811 99	40,800 00			
Wages of Probationary Officers...	588 92		43,400 91		2,600 91
Salaries of Inspectors of Gas.....	8,000 00				
do do (supplementary)	400 00	8,400 00			
Salaries of officers appointed by Orders in Council .....	8,647 03				
Wages of temporary Caretaker...	150 00		8,797 03		397 03
Rent, fuel, travelling expenses, post- age, stationery, &c.....		23,500 00			
Weights and Measures contin- gencies .....	16,682 40		21,972 59	1,527 41	
Gas Inspection contingencies.....	5,290 19				
		72,700 00	74,170 53		1,470 53
Revenue from Weights and Measures.....				\$33,946 87	
do Gas Inspection.....				2,159 50	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
GEO. AUMOND.



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.***INSPECTION OF STAPLES.**

**ACCOUNT** of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Purchase and distribution of standards of flour, &c.....		3,000 00			
Selection and purchase of flour samples.....	395 90				
Freight, &c., for distribution of flour samples.....	72 25				
Advertising.....	14 55				
Queen's Printer.....	91 03				
			573 73	2,426 27	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
GEO. AUMOND.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued*

**ADULTERATION OF FOOD.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To meet expenses under the Act.....		10,000 00			
Fees for analysis .....	6 452 00				
Allowances for retaining fees .....	1,000 00				
do rent .....	500 00				
Materials and samples for analysis	197 10				
			8,149 10	1,850 90	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
GEO. AUMOND.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.***MINOR REVENUE EXPENDITURE.**

**ACCOUNT** of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ ts.	\$ cts.	
Department of Inland Revenue.....		8,000 00			
Bill Stamps.....	294 49				
Union Suspension Bridge.....	600 00				
Ferries—					
Advertising New Edinburgh and Gatineau Ferry.....	30 12				
Advertising Rockliffe and Gatineau Ferry.....	30 13				
Advertising Ottawa and Hull Ferry.....	84 58				
Queen's Printer.....	4 58				
	149 41		1,043 90	6,956 10	
Department of the Interior.....		2,000 00			
Ordnance Lands.....			1,972 49	27 51	
Department of Agriculture—					
Patent Office.....			558 69		558 69
		10,000 00	3,575 08	6,424 92	
Revenue from Bill Stamps.....				\$193,024 73	
do Ordnance Lands.....				50,747 33	
Casual Revenue—Patent Fees.....				46,333 12	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
F. HAYTER.

AUDIT OFFICE,  
OTTAWA, November 23rd, 1881.

SIR,—I forward copies of the statement of your expenditure for outside services which will appear in the Appropriation Accounts for 1880-81, and request that you will favor me with explanations by sub-heads of the causes of difference between expenditure and grant.

The over and under-expenditures on each sub-head are the same as those received with your statement of June expenditure, with two exceptions. The amount shown under Excise contingencies is less than that sent by you by \$1,917.19. Expenditure for maintenance of local offices for 1879-80, which appeared in the Public and Appropriation Accounts for that year, having been calculated after your accounts were closed. The expenditure shown under Preventive Service is greater than that given by you by \$400, amount of a refund made last year after your books were closed, it also having been shown in the Public and Appropriation Accounts for 1879-80.

The Audit Act (Sec. 2) places the appointment of officers and the fixing of their salaries in the hands of the Governor in Council. I think that the wages of all persons not employed under Orders in Council should be charged against Contingencies, and this is the practice of the other Departments. Please let me have your reasons for charging them against Salaries, and also for estimating them under that sub-head in the case of Excise.

I am, Sir,

Your obedient servant,

J. L. McDougall,  
*Auditor-General.*

To the Commissioner of Inland Revenue.

INLAND REVENUE DEPARTMENT,  
OTTAWA, December 2nd, 1881.

J. L. McDougall, Esq.,  
Auditor-General, Ottawa.

SIR,—I have the honor herewith to return statements of Inland Revenue expenditure compiled by the officers of your Department and to remark in relation thereto, as far as circumstances will allow, the causes of the discrepancy between the respective grants and the expenditure.

1st, UNDER-EXPENDITURE, EXCISE SALARIES, \$1,552.67.

In relation to this item I have only to state that certain changes, contemplated when the Estimates were made up, have only been partially carried out within the limits of the fiscal year—more especially as respects the increase to the Inspectors. As against this saving, however, the cost of supervising the cultivation of tobacco in the Province of Quebec has been somewhat more than has been anticipated, but it must be borne in mind that the revenue derived from Canadian tobacco has, in consequence, been considerably larger than during previous years.

2nd, EXCISE EXPENDITURE.

The under-expenditure has mainly resulted from the fact that a very considerable item for tobacco stamps, rendered necessary under the Inland Revenue Act of 1880, was not paid until July of the following year. A proportionate over-expenditure may be looked for during the year 1881-82 on this account.

3rd, EXCISE COMMISSIONS TO CUSTOMS OFFICERS.

Over-expenditure, \$25.72. This estimate is so close that it requires no explanation, this expenditure being mostly made on commission.

**4th, PREVENTIVE SERVICE.**

Under-expenditure, \$3,244.76. No accurate estimate can be made for this service. It is essential, however, that funds should be available if required. They are, however, used with great caution.

**5th, PURCHASE OF WOOD-NAPHTHA.**

This represents payments for Naphtha purchased by the Department, under the 2nd sub-section of the 21st section of the Inland Revenue Act, not yet delivered to the manufacturers, from whom payment is received on delivery. In fact it is the value of goods in transit. As those goods are ordered in smaller quantities and more frequently than was expected, the quantity in transit is proportionately smaller than was estimated.

**6th, PETROLEUM INSPECTION.**

Under-expenditure, \$5,167.64. The under-expenditure under this head is due to the fact that the Department of Customs have in a measure relieved this Department of the duty of inspecting, in certain ports, petroleum imported from the United States. This service has not yet been fully supplied with new instruments which the manifest defects in the old ones made necessary, and which were estimated for accordingly. A portion of the instruments actually received were not paid for until after the fiscal year 1880-81 had expired.

**7th, COMMISSION ON TOBACCO STAMPS.**

This being a new vote cannot be more closely estimated.

**8th, CANAL SALARIES AND CONTINGENCIES.**

Under expended. A small discrepancy is confined to the contingencies which cannot be exactly estimated for.

**9th, SLIDE AND BOOM DUES.**

These items are given in detail in the statement, which speak for themselves.

**10th, CULLING TIMBER.**

The expenditure for cullers depends largely upon natural causes. If the season is favorable for floating timber the entire cut may reach the market during the following season of navigation. If otherwise, a considerable quantity necessarily fails to reach its intended destination. Nearly \$18,000 of a discrepancy is due to this cause. The contingencies of the office naturally decrease proportionately. The details of this expenditure are their own explanation.

11th. The minor votes under the head of Inspection of Staples, Adulteration of Food, Minor Revenues, &c., are not sufficiently definite in their character to enable the Department to make a closer approximation.

Referring to your remark respecting the salaries paid to probationary officers and your suggestion that the payments made on that account should appear under the head of contingencies rather than salaries, I have the honor to state that it is quite immaterial to this Department in which category they are placed; but, inasmuch as these payments represent expenditure upon the staff, and that the mode of appointment is merely a matter of convenience enabling the Department to form some estimate of their suitability for permanent employment before they are so appointed by Order in Council, it would seem to the undersigned desirable that the expenditure should appear under the head of salaries from year to year, in order that the actual staff employed may be compared, whenever such comparison may be required.

I have the honor to be, Sir,

Your obedient servant,

E. MIALI,  
Acting Commissioner.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**INTERCOLONIAL RAILWAY.**

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supple- mentary.	Total Grants.	Expendi- ture.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Locomotive power .....	450,000 00	68,000 00	518,000 00	586,998 84		68,998 84
Car expenses .....	280,000 00	44,000 00	324,000 00	411,391 76		87,391 76
Maintenance of way and works .....	400,000 00	48,000 00	448,000 00	380,312 89	67,687 11	
Station expenses .....	160,000 00	24,000 00	184,000 00	241,194 44		57,194 44
General charges .....	110,000 00	16,000 00	126,000 00	122,141 12		13,858 87
Car mileage .....				17,244 75		
Amount of verdict and costs in case King vs. Brydges .....	612 00		612 00	567 47	44 53	
Unexpended .....	1,400,612 00	200,000 00	1,600,612 00	1,759,851 27	67,731 64	226,970 91
Over-expended .....						67,731 64
						159,239 27

**PRINCE EDWARD ISLAND RAILWAY.**

Locomotive power .....	56,000 00		56,000 00	45,025 92	10,974 08	
Car expenses .....	32,000 00		32,000 00	25,823 34	6,176 66	
Maintenance of way and works .....	64,000 00		64,000 00	98,301 59		34,301 59
Station expenses .....	22,000 00		22,000 00	22,185 99		165 99
General charges .....	12,000 00		12,000 00	11,806 04	193 96	
Unexpended .....	186,000 00		186,000 00	203,122 88	17,344 70	34,467 58
Over-expended .....						17,344 70
						17,122 88

**CANADIAN PACIFIC RAILWAY, PEMBINA BRANCH.**

Locomotive power .....	64,000 00		64,000 00	85,415 91		21,415 91
Car expenses .....	35,000 00		35,000 00	34,186 77	813 23	
Maintenance of way and works .....	65,000 00		65,000 00	55,959 22	9,040 78	
Station expenses .....	24,000 00		24,000 00	31,133 61		7,133 61
General charges .....	12,000 00		12,000 00	26,422 91		14,422 91
Car mileage .....				3,826 56		3,826 56
Unexpended .....	200,000 00		200,000 00	236,944 98	9,854 01	46,798 99
Over-expended .....						9,854 01
						36,944 98

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

## WINDSOR BRANCH, INTERCOLONIAL RAILWAY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Maintenance of way and works.....	20,000 00	20,000 00	20,502 26	.....	502 26

Certified,

THOMAS D TIMS,  
*Financial Inspector.*

FINANCE DEPARTMENT,

OTTAWA, September, 1881.

OTTAWA, 27th October, 1881.

SIR,—I beg to transmit herewith for your information, copy of a letter which I addressed on the 24th instant to Mr. C. Schreiber, Chief Engineer of Government Railways, with copy of his reply thereto in reference to the position of the appropriation accounts for operating the several lines of railway as shown by the annexed statements on the 30th June last.

I have the honor to be, Sir,

Your obedient servant,

THOMAS D. TIMS,  
*Financial Inspector.*

J. L. McDUGALL, Esq.,  
Auditor-General.

OTTAWA, 24th October, 1881.

SIR,—I beg to call your attention to the large differences existing between the various sums appropriated by Parliament for operating the several lines of railway owned by the Dominion Government, and the expenditures for that service during the fiscal year ended 30th June last. The figures are as follows:—

## 1. Intercolonial Railway :

	Excess of Expenditure.	Excess of Appropriation.
Locomotive power .....	\$68,998 84	
Car expenses.....	87,391 76	
Maintenance of way and works.....		\$67,687 11
Station expenses.....	57,194 44	
General charges, car mileage.....	13,385 87	
Expenses <i>in re</i> King vs. Brydges.....		44 53
	<u>\$226,970 91</u>	<u>\$67,731 64</u>
	67,731 64	

Net excess of expenditure.....\$159,239 27

## 2. Prince Edward Island Railway :

	Excess of Expenditure.	Excess of Appropriation.
Locomotive power.....		\$10,974 08
Car expenses.....		6,176 66
Maintenance of way and works.....	\$34,301 59	
Station expenses.....	165 99	
General charges .....		193 96
	<u>\$34,467 58</u>	<u>\$17,344 70</u>
	17,344 70	

Net excesses of expenditure over appro-  
priation.....\$17,122 88

## 3. Canadian Pacific Railway :

	Excess of Expenditure.	Excess of Appropriation.
Locomotive power .....	\$21,415 91	
Car expenses .....		\$ 813 23
Maintenance of way and works.....		9,040 78
Station expenses.....	7,133 61	
General charges.....	14,422 91	
Car mileage.....	3,826 56	
	<u>\$46,798 99</u>	<u>\$9,854 01</u>
	9,854 01	

Net excess of expenditure.....\$36,944 98

## 4. Windsor Branch Intercolonial Railway :

Excess of expenditure over appropriation for maintenance, \$502.26.

I shall be obliged by your furnishing me, as soon as you can conveniently do so, with whatever explanations you may desire to offer in regard to the matter for the information of the Auditor-General.

I have the honor to be, Sir,  
Your most obedient servant,

THOMAS D. TIMS,  
*Financial Inspector.*

C. SCHREIBER, Esq.,  
Chief Engineer of Government Railways.



## GOVERNMENT RAILWAYS IN OPERATION.

OFFICE OF THE CHIEF ENGINEER,

OTTAWA, 26th October, 1881.

DEAR SIR,—In reply to your letter of the 24th inst., upon the subject of the excess of expenditure over the various sums appropriated for operating the Government Railways during the year 1880-81, I have to say that the excess of expenditure upon the Intercolonial Railway is due to the very large increase in the volume of traffic.

Upon the Prince Edward Island Railway it is due to the fact of a large quantity of steel rail renewals having been made, which were not in contemplation at the time the estimates were prepared for submission to Parliament.

Upon the Canadian Pacific Railway it is due to the volume of traffic being very much in excess of what it was anticipated it would be when the estimate was prepared for Parliament.

I am,

Yours truly,

COLLINGWOOD SCHREIBER.

*Chief-Engineer.*

THOMAS D. TIMS, Esq.,  
Financial Inspector.

## APPENDIX A.

## INTERCOLONIAL RAILWAY.

## No. 1.—SUMMARY of Expenditure for the Year ended 30th June, 1881.

DR.	\$ cts.	\$ cts.
To Amount of Cheques issued by Railway Department, at Moncton, during the year.....	2,843,091 19	
Paid at Ottawa, F. B. Smith, sub-contractor section 12, Inter-colonial Railway.....	1,894 50	
Paid in England for steel rails, &c.....	83,669 95	
Stationery Department per account.....	35 34	
		2,928,690 98
CR.		
By Working expenses .....	1,759,851 27	
Capital expenditures.....	608,732 80	
Subsidy to Steamer "City of St. John".....	9,600 00	
Stores.....	149,812 03	
Back charges.....	360,165 49	
Rails loan account.....	7,977 26	
Open accounts.....	33,152 13	
		2,928,690 98

## No. 2.—SUMMARY of Receipts, for Year ended 30th June, 1881.

DR.	\$ cts.	\$ cts.
To Gross deposits in Bank of Montreal:—		
Moncton, during year 1880-81.....	2,119,379 98	
Deposited at Ottawa.....	14,403 94	
Transferred to debit of Windsor Branch at Ottawa.....	10,971 45	
		2,144,755 37
CR.		
By Gross Revenue accrued:—		
Passenger traffic.....	\$545,114 48	
Freight do .....	1,113,872 21	
Mails and sundries.....	101,407 23	
	1,760,393 92	
Back charges paid during year.....	360,165 49	
Credited open accounts.....	24,195 96	
		2,144,755 37

## No. 3.—SUMMARY of Cash Account for Year ended 30th June, 1881.

DR.	\$ cts.	\$ cts.
To balance on hand, 30th June, 1880.....	18,068 83	
Gross receipts from stations during year.....	\$1,820,422 66	
Other receipts during year.....	289,733 12	
	2,110,155 78	
		2,128,224 61
CR.		
By Gross deposits to credit of Receiver-General during year.....	2,119,379 98	
Balance on hand, 30th June, 1881.....	8,844 63	
		2,128,224 61

APPENDIX A—INTERCOLONIAL RAILWAY—*Continued.*

## No. 4—SUMMARY of General Stores Account for Year ending 30th June, 1881.

Dr.	\$ cts.	\$ cts.
To Balance on hand, 30th June, 1880.....		163,889 03
Gross Purchases during year.....	897,705 46	
Less—Gross issues do .....	747,893 43	
		149,812 03
Balance on hand, 30th June, 1881.....		313,701 06
Consisting of—		
Rails, valued at.....	47,719 69	
Fastenings.....	19,310 44	
Other stores.....	246,670 93	
		313,701 06

## No. 5.—Open Accounts, Year ending 30th June, 1881.

Dr.	\$ cts.	\$ cts.
To Net Balances, outstanding 30th June, 1881.....	179,103 11	
Expenditures during year 1880-81 (per Statement No. 1).....	33,152 13	
	212,255 24	
Less—Receipts during year (per Statement No. 2).....	24,195 96	
Net Balance, 30th June 1881.....		188,059 28
Debit Balances, 30th June, 1881 (per Statement No. 6).....	221,215 00	
Credit do do do .....	33,155 72	
		188,059 28

## No. 6—BALANCE SHEET, 30th June, 1881.

Dr.	\$ cts.	\$ cts.
Cash.....	8,844 63	
Stations.....	56,932 35	
Spring Hill Coal Company.....	18 39	
Acadia Coal Company.....	2,606 67	
Intercolonial Coal Company .....	5,529 00	
Rents account.....	3,198 81	
Intercolonial Express Company.....	1,872 08	
Suspense account.....	2,791 92	
James Harris & Co.....	9 30	
Steel Company of Canada.....	12,882 18	
Prince Edward Island Steam Navigation Company.....	117 28	
James Coleman.....	100 00	
Spring Hill and Parrsboro' Railway .....	3,171 99	
Western Counties Railway—		
General account.....	15,857 35	
Traffic account.....	1,657 42	
		17,514 77
Windsor Branch Railway.....	225 59	
Windsor and Annapolis Railway (old account).....	6,746 58	
Punchard, Clark & Co.....	7,652 34	
Carried orward.....		130,213 83

APPENDIX A—INTERCOLONIAL RAILWAY—*Continued.*No. 6.—BALANCE SHEET, 30th June, 1881—*Continued.*

DR.	\$ cts.	\$ cts.
Brought forward.....	130,213 83	
Prince Edward Island Railway.....	317 86	
St. Martin's and Upham Railway.....	4,122 39	
Elgin Branch Railway.....	726 10	
Kent Northern Railway.....	57 00	
Canadian Pacific Railway (old account).....	5,219 66	
Windsor and Annapolis Railway (new account).....	1,587 78	
Canada Southern Railway.....	0 17	
Albert Railway.....	27 86	
Great Western Railway.....	2 00	
Credit Valley Railway.....	9 00	
Canadian Pacific Railway (new account).....	271 42	
St. Paul, Minneapolis and Manitoba Railway.....	8 00	
John Sutton.....	100 00	
Coldbrook Mills.....	1,967 41	
Halifax Rolling Mills.....	36 83	
J. N. Pouliot.....	352 20	
Steamer "City of St. John".....	1,744 41	
Norris Best.....	302 95	
S. McKean.....	0 44	
J. R. Bruce.....	12 00	
W. B. Vatterlein.....	98 00	
Western Union Telegraph Company.....	2,442 52	
Montreal Telegraph Company.....	6 00	
B. Deveber.....	76 00	
Sugar Refinery, Moncton.....	3,456 04	
Record & Boyer.....	21 18	
G. Skeffington.....	100 00	
J. Patterson.....	10 30	
Nova Scotia Government.....	280 45	
Nova Scotia Forge Company.....	1,546 64	
Delaware and Hudson Canal Company.....	16 75	
A. J. Babang & Co.....	16 00	
J. & F. Burpee.....	3 93	
J. Peters.....	493 00	
J. Greenfield.....	6 10	
J. Wetmore.....	85 00	
John Starr.....	62 00	
F. A. Jones.....	258 50	
P. Mitchell.....	6,500 00	
Post Office Department.....	24,214 41	
Department of Militia and Defence.....	4,233 72	
Department of Agriculture.....	641 72	
Department of Marine and Fisheries.....	43 80	
Dorchester Penitentiary.....	12 52	
Department of Justice.....	810 45	
Assistant Engineer, Department of Public Works.....	30 77	
J. O. Fish.....	86 81	
A. Forbes.....	82 18	
Capital suspense account.....	28,501 35	
		221,215 00
Less—Credit Balances—		
Chatham Branch Railway.....	372 71	
Halifax and Cape Breton Railway.....	53 81	
Grand Trunk Railway (general account).....	6,694 75	
do do (traffic account).....	14,266 14	
Accident Insurance Company.....	11,505 21	
G. & G. Flewelling.....	31 61	
A. McBean.....	0 76	
R. McKean.....	8 00	
Allan Brothers.....	19 20	
Carried forward.....	32,952 19	

APPENDIX A—INTERCOLONIAL RAILWAY—*Continued.*No. 6.—BALANCE SHEET, 30th June, 1881—*Continued.*

DR.		\$ cts.	\$ cts.
Brought forward.....	32,952 19	221,215 00	
<b>Less—Credit Balances—<i>Continued.</i></b>			
A. Grant.....	2 70		
Washburn Car Wheel Company.....	71 90		
Colonel Laurie.....	17 25		
Clish, Crowe & Co.....	111 68		
		33,155 72	
General Stores.....			188,059 28
			313,701 06
			501,760 34
CR.			
Dominion account.....			501,760 34

THOS. D. TIMS,  
*Financial Inspector.*

FINANCE DEPARTMENT,  
OTTAWA, September 1881.

## APPENDIX B.

## PRINCE EDWARD ISLAND RAILWAY.

## No. 7.—SUMMARY of Expenditure for Year ending 30th June, 1881.

DR.	\$ cts.	\$ cts.
To Payment by cheque at Charlottetown during year.....		231,499 66
CR.		
By Charged as follows—		
Working expenses.....	203,122 88	
Open accounts.....	28,376 78	
		231,499 66

## No. 8.—SUMMARY of Receipts for Year ending 30th June, 1881.

DR.		
To Revenue accrued during year—		
Passenger traffic.....	57,188 30	
Freight do.....	65,326 13	
Mails and sundries.....	8,617 00	
Receipts on open accounts.....		131,131 43
		20,817 72
CR.		151,949 15
By Gross deposits to credit of Receiver-General during year.....		151,949 15

## No. 9.—SUMMARY of Cash Account for Year ending 30th June, 1881.

DR.		
To Balance, 30th June, 1880.....		820 37
Gross receipts during year.....		152,178 11
		152,998 48
CR.		
By Deposits to credit of Receiver-General during year.....	151,949 15	
Balance on hand, 30th June, 1881.....	1,049 33	
		152,998 48

APPENDIX B—PRINCE EDWARD ISLAND RAILWAY—*Continued.*

## No. 10.—SUMMARY of General Stores Account, Year ending 30th June, 1881.

DR.	\$ cts.	\$ cts.
To Balance on hand, 30th June, 1880 .....		70,617 99
CR.		
By Gross issues during year .....	81,193 80	
Less—Gross receipts during year .....	76,233 89	
		4,959 91
Balance, 30th June, 1881.....		65,658 08
Consisting of—		
Rails and fastenings on hand .....	31,755 62	
Ordinary stores.....	33,104 05	
Fuel .....	798 41	
		65,658 08

## No. 11.—OPEN ACCOUNTS for Year ending 30th June, 1881.

CR.		
By Net balance outstanding, 30th June, 1880.....		14,032 18
Transfer from Receipts (per Statement No. 8).....		20,817 72
		34,849 90
Transfer from Expenditure (per Statement No. 7).....	28,376 78	
do Stores (do do 10).....	4,959 91	
		33,336 69
Net credit balance of Open Accounts, 30th June, 1881, per Rail- way Balance Sheet, No. 12.....		1,513 21

## No. 12.—BALANCE SHEET per Railway Books, 30th June, 1881.

CR.		
Open Accounts—		
By Credit balances—		
Accident Insurance .....	2,507 68	
New Locomotive Suspense Account.....	4,300 00	
		6,807 68
Less—Debit balances—		
Cash.....	1,049 33	
Stations.....	989 82	
Canadian Engine Company .....	666 35	
Post Office Department.....	2,016 00	
Militia Department.....	218 55	
Suspense Account.....	354 42	
		5,294 47
Net Credit balance.....		1,513 21
Dominion Account.....		64,144 87
		65,658 08
DR.		
To Stores Account.....		65,658 08

### APPENDIX C.

#### CANADIAN PACIFIC RAILWAY—PEMBINA BRANCH.

##### No. 13—SUMMARY of Expenditure for Year ended 30th June, 1881.

	\$ cts.	\$ cts.
DR.		
To Gross payments by cheque at Winnipeg.....		1,054,075 94
CR.		
By Working expenses .....	236,944 98	
Back charges.....	718,341 74	
Open accounts .....	98,789 22	
		1,054,075 94

##### No. 14—SUMMARY of Receipts for Year ended 30th June, 1881.

DR.		
To Gross deposits to credit of Receiver-General at Winnipeg.....	1,017,688 86	
Amount collected at Ottawa—		
From J. Ryan.....	15,005 84	
Upper & Co.....	15,165 56	
C. B. Secord, &c.....	2,194 47	
Whitehead .....	96 00	
	32,461 87	
		1,050,150 73
CR.		
By Back charges repaid .....	718,341 74	
Revenue accrued.....	294,076 09	
Refund to J. Ryan, amount twice charged him.....	2,985 00	
do Kavanagh, Upper & Murphy .....	3,400 00	
Open accounts.....	31,347 90	
		1,050,150 73

##### No. 15—OPEN ACCOUNTS, 30th June, 1881.

DR.		
To Balance 30th June, 1880.....		40,174 83
Expenditures per Statement No. 13.....	98,789 22	
Less—Receipts do No. 14.....	31,347 90	
		67,441 82
Balance, 30th June, 1881 (per Statement No. 16).....		107,615 50



**APPENDIX C—CANADIAN PACIFIC RAILWAY, PEMBINA  
BRANCH—Continued.**

**No. 16—BALANCE SHEET, per Railway Books, 30th June, 1881.**

DR.	\$	cts.	cts.
<b>To Debit Balances—</b>			
Canadian Pacific Railway Company.....	110,415	94	
Chicago, Milwaukee and St. Paul Railway.....	196	11	
Central Vermont Railway.....	83	15	
St. Boniface Junction.....	24	07	
St. Boniface Ticket Agent.....	241	67	
Delaware and Hudson Canal Company.....	4	32	
St. Paul and Duluth Railway.....	4	34	
	110,969		
		60	
<b>Less—Credit Balances—</b>			
Contract No. 15.....	3,331	20	
Michigan Central Railway.....	22	90	
	3,354		
		10	
CR.			107,615
By Dominion account.....			50
			107,615
			50

**THOS. D. TIMS,**  
*Financial Inspector.*

FINANCE DEPARTMENT,  
OTTAWA, September, 1881.

## APPENDIX D.

## WINDSOR BRANCH, INTERCOLONIAL RAILWAY.

## No. 17.—SUMMARY of Expenditure for Year ended 30th June, 1881.

DR.	\$ cts.	\$ cts.
To Gross payments by Railway Accountant.....		24,731 07
CR.		
By Working expenses.....	20,502 26	
Stores.....	3,537 79	
Open accounts.....	691 02	
		24,731 07

## No. 18.—SUMMARY of Receipts for the Year ended 30th June, 1881.

DR.		
To Gross deposits to credit of Receiver General.....		28,541 73
CR.		
By Revenue accrued.....	17,462 84	
Transfer to credit of Intercolonial Railway, open accounts.....	10,971 45	
Transfer to Windsor Branch, open accounts.....	107 44	
		28,541 73

## No. 19.—OPEN ACCOUNTS for Year ended 30th June, 1881.

DR.		
To Balance, 30th June, 1880.....		2,765 00
Transfer from expenditure (per Statement No. 17).....	691 02	
LESS—Transfer from receipts (per Statement No. 18).....	107 44	
		583 58
Balance, 30th June, 1881.....		3,348 58
Consisting of balances at debit of Windsor and Annapolis R.R. ...	1,978 74	
Intercolonial Railway.....	1,369 84	
		3,348 58

THOMAS D. TIMS,  
*Financial Inspector.*

FINANCE DEPARTMENT,  
OTTAWA, September, 1881.

FINANCE DEPARTMENT,  
OTTAWA, 27th October, 1881.

SIR,—I have the honor to transmit you herewith the undermentioned summaries of the transactions of the several lines of railway owned and operated by the Dominion Government during the year ended 30th June, 1881:—

A. INTERCOLONIAL RAILWAY.

- No. 1. Gross expenditures.  
2. Gross receipts.  
3. Cash account.  
4. General stores.  
5. Open accounts.  
6. Balance sheet of railway books.

B. PRINCE EDWARD ISLAND RAILWAY.

- No. 7. Gross expenditure.  
8. Gross receipts.  
9. Cash account.  
10. General stores.  
11. Open accounts.  
12. Balance sheet of railway books.

C. CANADIAN PACIFIC RAILWAY.

- No. 13. Gross expenditures.  
14. Gross receipts.  
15. Open accounts.  
16. Balance sheet of railway books.

D. WINDSOR BRANCH, INTERCOLONIAL RAILWAY.

- No. 17. Gross expenditure.  
18. Gross receipts.  
19. Open accounts.

I further enclose the following appropriation statements:—

- Intercolonial Railway, capital account.  
" " working expenses.  
Prince Edward Island Railway, working expenses.  
Canadian Pacific Railway, working expenses.  
Windsor Branch, Intercolonial Railway, working expenses.

The results of the year's operations may be briefly stated as follows:—

I. THE INTERCOLONIAL RAILWAY.

The capital expenditure for year 1880-81, under various subheads, amounted to.....	\$ 608,732 80
Outlay as per last year amounts.....	38,365,719 64

Total cost to 30th June, 1881..... \$38,974,452 44

The appropriation account shows that there were expenditures on capital account in excess of the grants for the year, to the extent of \$12,444.01; and on the other hand, that of the gross amount voted under various subheads there remained \$171,512.53 unexpended on the 30th June last.

Explanations in reference to the appropriation accounts are appended to the several statements.

1. *Working Expenses.*

The cost of operating the Intercolonial Railway for year ended 30th June, 1881, was.....	\$1,759,851 27
The appropriation for the same period was.....	1,600,000 00
Expended in excess of appropriation.....	\$ 159,851 27
In 1880-81 the working expenses, as already stated, were	\$1,759,851 27
In 1879-80 they were .....	1,603,429 71
Increase in 1880-81.....	\$ 156,421 56

2. *Revenue.*

In 1880-81 the revenue accrued was .....	\$1,760,393 02
In 1879-80 the amount was.....	1,506,298 48
Increase in 1880-81 .....	\$ 254,094 54

The excess of revenue over working expenses in 1880-81 was \$541.75; and in 1879-80 the working expenses exceeded the revenue by the sum of \$97,131.23.

3. *Stores.*

The stock of stores on hand 30th June, 1881, was valued at	\$313,701 06
On the 30th June, 1880, the amount was .....	163,889 03
Increase in 1880-81.....	\$149,812 03

4. *Open Accounts.*

On the 30th June, 1881, there were outstanding balances amounting in the aggregate to.....	\$188,059 28
At the same date in 1880 the amount was .....	179,103 11
Increase in 1880-81.....	\$ 8,956 17

I may here state that the open accounts include the sum of \$28,501.35, advanced in 1880-81, on account of extension to West's wharf, the vote under that head being only available in 1881-82.

## II. PRINCE EDWARD ISLAND RAILWAY.

There being no outlays on capital account during the year 1880-81, the total cost of equipment of the line amounting to \$3,466,588.57, remains as it stood on the 30th June, 1880.

1. *Working Expenses.*

For 1880-81 were.....	\$203,122 88
The appropriation amounted to.....	186,000 00
Excess of expenditure.....	\$ 17,122 88
As already stated the expenses of operating the line in 1880-81 were.....	\$203,122 88
In 1879-80.....	164,640 55
Increase in 1880-81.....	\$ 38,482 33

## 2. Revenue.

In 1880-81 was.....	\$131,131 43
In 1879-80.....	113,851 11
Increase in 1880-81.....	\$ 17,280 32

## 3. Stores.

The value of stores in hand was decreased from \$70,617.99 on the 30th June, 1880, to \$65,658.08 at same date in 1881.

## 4. Open Accounts.

In consequence of there being an unsettled account opened in 1879-80 under the head of "New Locomotive Suspense Account," as explained in last year's report, the open accounts show a net credit balance on the 30th June last, of \$1,513.21.

## III. CANADIAN PACIFIC RAILWAY.

The returns under this head only include operations to the 30th April last, the Canadian Pacific Railway Company having assumed possession on the 1st May.

There being a number of accounts in dispute and remaining unsettled between the Traffic and Construction Departments, when the books were closed to the 30th June, amounting in all to \$9,187.53, I have treated the whole sum as being in suspense pending the final adjustment of the accounts during the current fiscal year.

The revenue accrued during the ten months ended 30th April, 1881, as shown by the railway books, amounted to..... \$291,498 06  
Of which in suspense..... 9,187 53

\$282,310 53

To which has been added balance paid in 1880-81 by former contractors for traffic accrued prior to transfer of Pembina Branch to Government in February, 1880. ....

11,765 56

\$294,076 09

The working expenses accrued were.....

236,944 98

Excess of receipts.....

\$ 57,131 11

## 2. Open Accounts.

The debit balances on the 30th June, 1881, were..... \$110,969 60

The credit balances were..... 3,354 10

Net balances outstanding 30th June..... \$107,615 50

It will be noticed the debit balances include \$110,415.94 charged to the Canadian Pacific Railway Company for stores, &c., transferred to them with the line on the 1st May last, under agreement with Government.

## IV. WINDSOR BRANCH, INTERCOLONIAL RAILWAY.

The cost for maintenance of the branch in 1880-81 was \$20,502.26, being an excess of \$502.26 over the appropriation for that service.

The earnings of the branch in 1880-81 were.....	\$21,216 53
Less, deducted for over credit in 1879-80.....	3,753 69
Net revenue for 1880-81.....	\$17,462 84

Leaving an excess of working expenses over earnings for the year of \$3,039.42.

#### V. GROSS REVENUES AND WORKING EXPENSES.

In 1880-81 and 1879-80 respectively, the entire revenues and working expenses of all the lines operated by the Dominion Government, were as under.—

1880-81.	Revenues.	Working Expenses.
Intercolonial Railway.....	\$1,760,393 92	\$1,759,851 27
P. E. Island Railway.....	131,131 43	203,122 88
Canadian Pacific Railway.....	294,076 09	236,944 98
Windsor Branch.....	17,462 84	20,502 26
	<u>\$2,203,064 28</u>	<u>\$2,220,421 39</u>
In 1879-80 the corresponding totals were.....	1,739,137 25	1,851,489 26
Increases in 1880-81...	\$ 463,927 03	\$ 368,932 13

The gross increase in revenues accrued in 1880-81 over the preceding year being..... \$463,927 03  
And the increases in working expenses..... 368,932 13

Leaves a net difference in favor of 1880-81 of... \$ 94,994 90

On the other hand the foregoing figures show that whereas the gross working expenses exceeded the revenues in 1879-80 to the extent of... \$112,352 01  
The corresponding excess in 1880-81 was only..... 17,357 11

Balance in favor of 1880-81 as before shown \$ 94,994 90

#### VI. RAILS LOAN ACCOUNT.

There was a transfer made to this account in the Dominion Ledger on the 30th June last, for the value of 419 tons 17 cwt. 3 qrs. 20 lbs. old rails loaned to the Albert Railway by the Intercolonial Railway, and amounting to \$7,977.26.

#### VII. BAD AND DOUBTFUL DEBTS.

I would again respectfully suggest that authority be given to write off debts known to be hopelessly bad, and which appear unchanged from year to year in the railway balance sheets; and that steps be taken to collect or otherwise dispose of all doubtful debts.

#### VIII. CREDIT ACCOUNTS.

Where running accounts are deemed necessary, I would strongly recommend that settlements be promptly exacted for the future, at least once a month. If this rule were strictly followed, much labor and many vexatious complications experienced in adjusting the accounts would be avoided, and the number of bad debts reduced to the minimum.

## IX. RENEWALS.

Appended to this report are, copy of a letter which I addressed to the Chief Engineer, with copy of his reply in reference to a change which I have suggested in the system of dealing with the cost of renewals of engines and cars in the books of the Intercolonial Railway; by which it will be noticed that my suggestion will be carried out in the current year.

## X. CONCLUDING REMARKS.

It affords me much pleasure to bear testimony to the very careful and efficient manner in which the accounts are kept, and the fiscal business generally is conducted in the Head Offices as well as in the several branches of the Railways inspected during the past year.

I have the honor to be, Sir,

Your most obedient servant,

THOMAS D. TIMS,

*Financial Inspector.*

J. L. McDougall, Esq.,  
Auditor-General.

OTTAWA, 24th October, 1881.

SIR,—I deem it my duty to call your attention to what I consider an improper manner of dealing with the cost of renewing engines and cars in the books of the Intercolonial Railway Department at Moncton.

Under the present system, when engines and cars require renewal, they are either sold or broken up and the proceeds placed to credit of an old material account in the books of the Stores department. The payments for new engines and cars to replace those disposed of, are charged to the old material account in the books of the Stores Department only, and towards the end of the fiscal year when stock is taken, the cost of the new engines and cars being merged in the general readjustment of the stores account which then takes place, all transactions connected with renewals entirely disappear, owing to the surplus or the deficit as the case may be, being written off in the stores books, and in fact never figure at all in the railway accounts of the year in which they occur.

In my opinion, all these transactions should pass through the books and returns of the Mechanical Department from month to month, as they arise, and be entirely eliminated from the store's account, with which they really have no connection, until old materials are valued and handed over to that Department for disposal, when credit should be given, therefore, to the Mechanical Department, which, in its turn, should be charged with the outlays for renewals, and show in its books and its returns the true expenditure for which it is alone responsible, from month to month, instead of, as at present, including therein, the cost only of repairs actually effected in the railway workshops.

I have the honor to be, Sir,

Your obedient servant,

THOMAS D. TIMS,

*Financial Inspector.*

C. SCHREIBER, Esq.,  
Chief Engineer of Government Railways.

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GOVERNMENT RAILWAYS IN OPERATION,  
OFFICE OF THE CHIEF ENGINEER,  
OTTAWA, 25th October, 1881.

DEAR SIR,—In reply to your letter of yesterday's date, I beg to say that the system you complain of in connection with renewals of rolling stock, has prevailed for many years, and when the new organization took place, in 1878, the practice was continued, and it appears to me the results are the same as if treated in the manner you suggest. At the same time I admit the method you propose for treating the matter is the true one, and in the future it shall be carried out.

Yours truly,

COLLINGWOOD SCHREIBER,

*Chief Engineer.*

THOMAS D. TIMS, Esq.,  
Financial Inspector.



*Appropriation Accounts for Fiscal Year*

**RAILWAYS AND**

**ACCOUNT** of sums expended, compared with the sums granted, on account deficit upon each

Service.	Grant, Staff.	Expenditure.		Total.	Expenditure compared with Grant.	
		Salaries.	Accounts.		Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>STAFF.</b>						
Lachine .....	34,000 00	32,372 74	6,655 25	39,027 99	.....	5,027 99
Beauharnois .....	\$15,000					
Supplementary ...	2,400					
	17,400 00	15,513 01	2,146 92	17,659 93	.....	259 93
Cornwall .....	13,500 00	14,930 55	243 05	15,173 60	.....	1,673 60
Williamsburg .....	7,500 00	7,272 54	299 81	7,572 35	.....	72 35
Welland .....	60,000 00	44,445 67	11,952 37	56,398 04	3,601 96	
Port Maitland .....						
Burlington Bay .....	300 00				300 00	
Trent .....	2,500 00	1,916 65	573 28	2,489 93	10 07	
St. Anne's .....	2,000 00	2,380 44	172 58	2,553 02	.....	553 02
Carillon and Grenville .....	11,000 00	11,978 25	1,080 93	13,059 18	.....	2,059 18
Rideau .....	26,500 00	24,075 67	1,949 04	26,024 71	475 29	
Culbute .....	700 00	941 16	21 69	962 85	.....	262 85
St. Ours .....	1,600 00	1,377 50	364 47	1,741 97	.....	141 97
Chambly .....	\$11,000					
Supplementary ...	2,900					
	13,900 00	9,998 61	3,951 86	13,950 47	.....	50 47
St. Peter's .....	700 00	914 00	45 58	959 58	.....	259 58
	191,600 00	168,116 79	29,456 83	197,573 62	4,387 32	10,360 94

Appropriation, Staff and Repairs, \$385,720; Expenditure, Staff and Repairs, \$352,227.25; Balance Amount of receipts realized in 1880-81, \$339,081.14.

I certify that this account has been examined under my directions and

**Examined,**  
**JOHN B. LYNCH.**

a. Estimates for repairs are only approximate.

ended 30th June, 1881—Continued.

## CANALS (REVENUE).

of CANALS, for the Year ended 30th June, 1881, showing the surplus or sub-head of Vote.

Service.	Grant, Repairs.	Expenditure.		Total.	Expenditure, compared with Grant.	
		Wages.	Accounts.		Less than Granted.	More than Granted.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>REPAIRS.</b>						
Lachine.....\$10,000						
Supplementary ... 9,900	19,900 00	9,306 24	10,582 09	19,888 33	11 67	
Beauharnois.....\$ 8,000						
Supplementary ... 2,800	10,800 00	6,029 87	4,740 80	10,770 67	29 33	
Cornwall.....\$ 4,000	6,000 00	4,041 50	1,482 60	5,524 10	475 90	
Supplementary ... 1,000						
Welland.....\$ 5,000	5,000 00	2,351 78	2,668 95	5,020 73		20 73
Port Maitland.....\$ 70,000	70,000 00	38,187 60	30,940 52	69,128 12	871 88	
Burlington Bay.....\$ 25,000	25,000 00		121 41	121 41	24,878 59	
Trent.....\$ 15,000	15,000 00				15,000 00	
St. Anne's.....\$ 2,520	2,520 00	1,063 39	1,170 11	2,233 50	286 50	
Carillon and Grenville.....\$ 3,000	3,000 00	1,072 28	2,185 64	3,257 92		257 92
Rideau.....\$ 8,000	8,000 00	5,671 51	2,405 40	8,076 91		76 91
Culbute.....\$ 8,000	8,000 00	3,615 44	5,011 56	8,627 00		627 00
St. Ours.....\$ 1,000						
Supplementary ... 300	1,300 00	486 72	813 05	1,299 77	0 23	
Chambly.....\$10,000						
Supplementary ... 9,600	19,600 00	11,398 99	9,306 18	20,705 17		1,105 17
St. Peter's.....\$						
	194,120 00	83,225 32	71,428 31	154,653 63	41,554 10	2,087 73

unexpended (a), \$33,492.75.

is correct.

J. L. McDOUGALL,  
Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**SALARIES AND CONTINGENCIES OF CANAL OFFICERS.**

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Collectors of Canal Tolls, at the following salaries—				
At \$1,800.....	1,800 00		1,800 00	
do 1,600.....		1,600 00		1,600 00
do 1,400.....	1,400 00	1,400 00		
do 1,200.....	1,200 00	1,200 00		
do 1,000.....	3,000 00	3,000 00		
do 900.....	900 00	900 00		
do 850.....	850 00	850 00		
do 800.....	800 00	800 00		
do 750.....	1,500 00	1,500 00		
do 720.....	720 00	720 00		
do 600.....	1,800 00	1,800 00		
do 500.....	1,000 00	1,000 00		
do 200.....	600 00	600 00		
	15,570 00	15,370 00	200 00	
Other Officers, at the following salaries—				
At \$1,000.....	1,000 00	1 000 00		
do 900.....	900 00	900 00		
do 800.....	1,600 00	800 00	800 00	
do 750.....	750 00		750 00	
do 700.....		1,189 26		459 26
do 600.....	1,800 00	1,200 00	600 00	
do 500.....	1,500 00	1,000 00	500 00	
do 400.....	400 00	400 00		
do 300.....	600 00	600 00		
do 200.....	200 00	200 00		
	9,450 00	7,289 26	2,160 74	
Temporary Officers—				
At \$700.....		210 74		
do 600.....		600 00		
do 500.....		490 92		
Daily wages.....		1,189 50		
		2,500 16		2,500 16
Inspector.....	1,400 00	1,400 00		
Total salaries.....	26,420 00	26,559 42		139 42
Contingencies.....	6,200 00	4,509 40	1,690 60	
	32,620 00	31,068 82	1,551 18	

I certify that this account has been examined under my directions and is correct.

Examined,  
GEO. AUMOND.

J. L. McDOUGALL,  
Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

COLLECTION OF SLIDE AND BOOM DUES.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.		Expenditure.	Expenditure compared with Grant.	
	—	—		Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ottawa Agency—					
Crown Timber Agent.....		2,600 00	2,600 00	.	
Assistant do .....		1,800 00	1,800 00		
Clerks .....		6,000 00			
do permanent.....	3,600 00				
do temporary.....	2,190 00				
			5,790 00	210 00	
Timber Counter, Boatman, Dep Slide Master and Messenger.....		1,445 00			
Timber Counter.....	480 00				
Boatman.....	454 00				
Deputy Slide Master.....	85 00				
Messenger .....	400 00				
			1,419 00	26 00	
Quebec Agency—					
Crown Timber Agent.....		2,600 00	2,600 00		
Assistant do .....		1,500 00	1,500 00		
Clerk .....		1,000 00	1,100 00		100 00
St. Maurice Agency—					
Agent .....		200 00	200 00		
Timber Counters .....		600 00		600 00	
Saguenay Agency—					
Agent .....		400 00		400 00	
Contingencies—					
Ottawa Agency.....	\$2,000 00	1,068 46			
Quebec Agency.....	300 00	136 80			
St. Maurice Agency...	200 00				
Timber Counters (tempor- ary) St. Maurice Agency.....		378 50			
Minor works.....	100 00				
Stationery Office.....		173 23			
Queen's Printer.....		34 58			
		2,600 00	1,791 57	808 43	
		20,745 00	18,800 57	1,944 43	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
GEO. AUMOND.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—REVENUE.**

ACCOUNT of sums expended, compared with the sums granted, on account of SLIDES AND BOOMS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>REPAIRS AND WORKING EXPENSES— SLIDES AND BOOMS.</b>					
Saguenay Works Staff.....		900 00			
Paid salaries of Superintendent and Assistants.....			853 68	46 32	
Saguenay works, Repairs.....		6,500 00			
Paid Labor.....	5,908 47				
Timber.....	62 20				
Hardware.....	38 65				
Blacksmith work.....	50 50				
Postage.....	1 80				
Travelling expenses.....	12 50				
J. Rosa, salary.....	80 00				
Subsistence.....	30 00				
Travelling expenses.....	26 27				
			6,210 39	289 61	
		7,400 00	7,064 07	335 93	
St. Maurice Works Staff.....		14,500 00			
Paid Salaries of Superintendent and staff.....	11,944 91				
Travelling expenses.....	417 70				
Sustenance.....	1,274 30				
Rents.....	372 50				
Taxes.....	2 90				
Water rates.....	6 50				
Horse hire.....	52 00				
Postage and telegrams.....	12 51				
Stationery.....	100 52				
Copying.....	24 00				
Sundry accounts.....	785 57				
			14,993 41		493 41
St. Maurice Works, Repairs.....		7,500 00			
Paid Carpenters, laborers, &c., wages.....	1,710 71				
Hardware.....	254 93				
Lumber.....	1,122 85				
Sustenance of employes.....	487 80				
Horse hire.....	14 00				
Sundry minor accounts.....	4 14				
H. F. Perley, trav'ling expenses	55 50				
O. Dionne do.....	47 44				
H. Merrill do.....	31 15				
Copying.....	102 75				
			3,831 27	3,668 73	
		22,000 00	18,824 68	3,668 73	493 41
Deduct over-expended.....				493 41	
Balance unexpended.....				3,175 32	

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—REVENUE—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of SLIDES AND BOOMS for the year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure, compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ottawa River Works, Staff.....		20,000 00			
Paid Salaries of Staff.....	16,833 04				
Wages of laborers.....	226 72				
Hardware.....	297 47				
Lumber.....	199 24				
Boats.....	189 60				
Stone.....	16 00				
Services of tug placing booms	15 00				
Freight.....	74 23				
Rent.....	109 00				
Daily Citizen.....	6 00				
Ottawa "Directory".....	4 00				
Sundry disbursements.....	460 01				
Travelling expenses.....	585 15				
A. McDougall, repairing					
booms.....	12 25				
R. Quain, repairing roads.....	5 50				
G. Mortimer, stationery.....	29 55				
J. Durie & Son do.....	23 30				
Thos. McGoey, land.....	250 00				
L. W. P. Coutlee, legal ser- vices re purchase of land from T. McGoey.....	133 49				
			19,469 55	530 45	
Ottawa River Works, Repairs.....	12,500 00				
Balance brought from 1879-80.....	1,661 60				
		14,161 60			
Paid Wages of laborers.....	3,012 30				
Hardware.....	594 83				
Blacksmith work, Coulonge					
Slides.....	111 54				
Lumber.....	5,102 74				
Stone.....	43 78				
Freight.....	3 90				
Provisions.....	198 78				
Travelling expenses.....	61 58				
A. McDougall, repairing					
Joachim Slides.....	28 92				
H. Grant, repairing High Falls					
Dumoine.....	114 00				
R. Rowan, repairing booms					
Petawawa.....	678 04				
D. Noonan, fencing Government					
property.....	55 84				
Blankets.....	98 13				
R. Abbott, services as Inspector					
J. Harvey, do.....	39 70				
J. Harvey, do.....	360 24				
J. B. Arial, painting Slide					
Master's house.....	49 95				
Carried forward.....	10,554 27	34,161 60	19,469 55	530 45	

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—REVENUE—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of SLIDES AND BOOMS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	10,554 27	34,161 60	19,469 55	530 45	
<i>Ottawa River Works—Continued.</i>					
Paid E. Reid, repairing Mountain Station.....	670 40				
J. B. Beaulieu, repairing booms, South Nation works.....	94 86				
Advertising.....	30 40				
Queen's Printer.....	4 92				
			11,354 85	2,806 75	
		34,161 60	30,824 40	3,337 20	
Newcastle Works, Staff.....		1,000 00			
Paid H. Deacon, services as Slide Master.....	150 00				
W. H. Hall do do	318 75				
M. H. Talbot, copying.....	30 75				
T. McKinnon do do	29 50				
			529 00	471 00	
Newcastle Works Repairs, amount of Appropriation.....	1,000 00				
Balance brought from 1879-80....	555 61				
	1,555 61				
Less amount lapsed 30th Sept....	555 61				
		1,000 00		1,000 00	
		2,000 00	529 00	1,471 00	
<b>PIERS BELOW QUEBEC.</b>					
General repairs and maintenance, Staff—					
Paid J. U. Francoeur, maintenance of buoys, Richelieu River...	393 75				
W. Goulette, salary as Boom Master.....	50 00				
Labor removing and replacing booms.....	32 05				
			475 80		475 80
Repairs.....		11,000 00			
Amount paid on general account—					
F. M. Hamel, salary as Engineer.....	\$674 43				
J. Rosa, services as En- gineer.....	161 45				
Sundry persons as Draughtsmen.....	385 00				
R. Steckel, for instru- ments.....	809 00				
Carried forward...	2,020 88	11,000 00	475 80		475 80

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## PUBLIC WORKS—REVENUE—Continued.

DETAILS of sums expended, compared with the sums granted, on account of SLIDES AND BOOMS, for the Year ended 30th June 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expendi- ture.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>PIERS BELOW QUEBEC—Continued.</b>					
Brought forward.....	2,020 88	11,000 00	475 80		475 80
<b>Repairs—general acc't—Con.</b>					
J. A. Langlois, stationery	13 15				
T. F. Roy, preparing report.....	25 00				
Ottawa Citizen, copies of statutes.....	9 00				
Repairing philosophical instruments.....	10 25				
Travelling expenses.....	200 43				
Sustenance.....	71 00				
Telegrams.....	3 95				
Sundries.....	7 75				
	2,361 41				
<b>Bagotville Pier—</b>					
Labor.....	996 21				
Timber.....	421 96				
Hardware.....	228 18				
Stone.....	173 60				
Piledriver.....	50 00				
Wood.....	214 85				
Rent of ground.....	5 00				
Sundries.....	20 66				
Freight.....	3 82				
Travelling expenses.....	65 88				
J. Tremblay, services.....	23 80				
J. Rosa do.....	28 50				
	2,230 46				
<b>Cedars Pier—</b>					
Labor.....	732 50				
Timber.....	150 00				
Cutting wood.....	34 00				
Rent of ground.....	5 00				
Blacksmithing.....	3 40				
Teaming.....	29 00				
M. Lapointe, correspondence.....	16 00				
P. D. Coutlee, travelling expenses.....	7 85				
C. J. Giroux do.....	24 50				
A. Gobeil do.....	47 14				
	1,049 39				
<b>Tadousac, construction of Dams—</b>					
Labor.....	\$376 68				
Timber.....	35 59				
Travelling.....	4 00				
J. Rosa, salary.....	100 00				
do sustenance.....	37 50				
do travelling.....	27 50				
do postage, &c.....	0 87				
	582 14				
Carried forward.....	6,223 40	11,000 00	475 80		475 80



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.***PUBLIC WORKS—REVENUE—Continued.**

**ACCOUNT** of sums expended, compared with the sums granted, on account of **SLIDES AND BOOMS**, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.		Expenditure.	Expenditure compared with Grant.		
	—	—		Less than Estimated.	More than Estimated.	
<b>PIERS BELOW QUEBEC—Continued.</b>	\$	cts.	\$	cts.	\$	cts.
Brought forward.....	6,223	40	11,000	00	475	80
<b>St. Famille, Pier—</b>						
Labor.....	386	84				
Timber.....	35	17				
Stone.....	27	50				
Rent.....	5	00				
Smithwork.....	0	40				
Sundries.....	6	52				
Travelling expenses.....	3	73				
	465	16				
<b>St. Dominique, Pier—</b>						
A. Gobeil, travelling expenses.....	37	54				
P. Boulay, travelling expenses.....	16	65				
	54	19				
Rivière du Loup, freight.....	8	80				
L'Islet Pier, freight.....	50	82				
<b>Eboulement Pier—</b>						
Labor.....	244	80				
Timber.....	30	00				
Freight.....	3	00				
	277	80				
<b>St. Jean, Isle d'Orleans—</b>						
Labor.....	470	93				
<b>St. Laurent, Isle d'Orleans—</b>						
Labor.....	456	82				
<b>St. Thomas Pier—</b>						
Labor.....	104	52	8,112	44	2,887	56
			11,000	00	2,887	56
Deduct over-expended.....					475	80
Balance unexpended.....					2,411	76
						475 80

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
Auditor-General.

Examined,  
J. H. P. GIBSON.

OFFICE OF THE AUDITOR GENERAL,  
OTTAWA, February 8th, 1881.

SIR,—With reference to your application, No. 823, in favor of Thos. McGoey, for land purchased, I shall feel obliged if you furnish me with the certificate of the officer who made the appraisalment of the value of the land in question.

By referring to sec. 33, Audit Act, you will observe the necessity of such certificate accompanying an application for payment.

I have the honor, &c.,

J. L. McDOUGALL,  
*Auditor-General.*

G. F. BAILLAIRGÉ, Esq.,  
Deputy Minister of Public Works.

DEPARTMENT OF PUBLIC WORKS,  
OTTAWA, 12th February, 1881.

SIR,—In reply to your letter of the 8th instant, with reference to the price proposed to be paid for the purchase of land at the Gatineau Station from Mr. Thomas McGoey, I beg to transmit to you herewith, copy of a memorandum endorsed on back of Public Works fyle No. 4,093, by the Superintendent of the Ottawa River Works, in which he states that the price asked for the said land (\$250) is, in his opinion, a reasonable one.

The original of that memorandum is in the hands of the Minister of Justice, being required by him, with other papers, for the preparation of the necessary deed of transfer.

I am, Sir,  
Your obedient servant,

F. H. ENNIS,  
*Secretary.*

J. L. McDOUGALL, Esq.,  
Auditor-General.

OTTAWA RIVER WORKS OFFICE,  
OTTAWA, 24th March, 1880.

SIR,—In accordance with instructions contained in your letter of the 16th inst., I have made enquiries as to the cost of a piece of land required for station-house, &c., at the Gatineau.

The land in question is shown on the accompanying sketch, and has a frontage of 140 feet on the river and an average depth of 75 feet.

The price asked by Mr. McGoey is \$250, as per his letter of the 22nd instant, enclosed.

The right of access to and from the station-house by the ways at present in use over the adjoining lands owned by Mr. McGoey, should be included in the deed, should the Government decide to purchase the land.

I have the honor to be, Sir,  
Your obedient servant,

J. B. BROPHY,  
*Engineer superintending Ottawa River Works.*

S. CHAPLEAU, Esq.,  
Secretary of Public Works.

*Memorandum from Ottawa River Works Office.*

OTTAWA, 10th February, 1881.

To F. H. ENNIS, Esq.,  
Secretary Public Works,  
Ottawa.

The following was endorsed on No. 4,093.

"MR. BROPHY,—Cannot access to the works or to the river be had from the property proposed to be purchased without trespassing on the adjoining property— if not why? Is \$250 reasonable?"

"G. F. B.

"May 4th, 1880."

To which the following answer was endorsed on same document (No. 4,093.)

"OTTAWA, 24th June, 1880.

"Access at all time cannot be had to the property proposed to be acquired without passing over Mr. McGoey's adjoining lands. Of course, during winter the place might be approached from the ice on the river, but it is necessary that a road during the working season should be kept open for the passage of workmen and the transportation of ropes, chains, tools, &c. *In my opinion \$250 might not be considered too much for the land and the right of way, some 1,365 feet, to the public road—it being understood that the \$250, when paid, will cover and extinguish all claims Mr. McGoey may have against the Department for privileges granted by him, up to the date of transfer.*

"If Mr. McGoey's offer be accepted a description of land will be furnished for deeds of transfer.

"GEORGE P. BROPHY."

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**PUBLIC WORKS—REVENUE—Continued.**

ACCOUNT of sums expended, compared with the sums granted, on account of MAINTENANCE OF TELEGRAPHS, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>TELEGRAPH LINES, BRITISH COLUMBIA, via NANAIMO AND POINT GREY.</b>					
Amount of appropriation.....	21,300 00				
Balance from 1879-80, available..	421 70				
Supplementary vote.....	8,000 00				
		29,721 70			
Paid Salaries and wages of operators, assistants, line repairers, laborers, &c.....	20,435 45				
Sustenance, board & supplies	2,196 82				
Freight and express charges.	1,273 57				
Travelling expenses.....	835 45				
Iron, ironwork and blacksmithing.....	682 41				
Telegraph poles.....	464 50				
Use of steam launch.....	252 00				
Telegraph wire.....	655 98				
Services of oxen.....	79 50				
Hire of boats.....	103 25				
Gas.....	30 20				
Coal.....	12 00				
Furniture.....	47 12				
Painting.....	67 85				
Carpenters.....	12 00				
Brackets and insulators.....	531 91				
Printing forms.....	252 10				
Postage and stationery.....	110 06				
Telegrams.....	61 06				
Rent.....	106 00				
Chemicals and sundry other disbursements.....	342 18				
H. Gisborne, advance.....	200 00				
F. N. Gisborne, advance.....	100 00				
F. N. Gisborne, salary as Superintendent.....	208 32				
Department of Marine and Fisheries, for services of str. "Sir J. Douglas" ...	737 10				
J. Walsh, copying.....	5 00				
			29,801 83		80 13
Telegraph Lines, Prince Edward Island.....		2,000 00		2,000 00	

I certify that this account has been examined under my directions and is correct.

Examined,  
J. H. P. GIBSON.

J. L. McDOUGALL,  
Auditor-General.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881.—Continued.*

**PUBLIC WORKS—REVENUE—Continued.**

ACCOUNT of sums expended, compared with the sum granted, on account of AGENT AND CONTINGENCIES, for the Year ended 30th June, 1881, showing the surplus or deficit upon each subhead of Vote.

Service.	—	Grant.	Expenditure	Expenditure compared with Estimate.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Agent and Contingencies—					
British Columbia.....		4,000 00			
Paid B. W. Pearse, salary to 15th July..... <i>a</i>	272 03				
E. C. Baker, salary as Accountant.....	391 00				
J. Y. Creighton, salary as Clerk.....	200 00				
J. Smith, salary as Messenger....	45 00				
Tracing cloth.....	18 00				
Stove and fixtures.....	29 00				
Stationery..... <i>b</i>	9 37				
Printing..... <i>c</i>	12 50				
Admiralty map.....	12 50				
Press copy books.....	11 00				
Carriage hire.....	4 00				
Water.....	8 00				
Hon. J. W. Trutch for 9 months services as Agent.....	675 00				
Freight.....	3 50				
			1,690 90	2,309 10	
		4,000 00	1,690 90	2,309 10	

I hereby certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
J. H. P. GIBSON.

*a.* By Order in Council, June 14th, 1880, Mr. Pearse's resignation was accepted from 30th of the same month, but being further employed by the Minister of Public Works, his salary was paid to the 15th July, 1880.

*b.* This stationery was obtained outside of the Government Stationery Office.

*c.* Printing, done otherwise than through the Queen's Printer.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## PUBLIC WORKS—REVENUE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
<b>RECAPITULATION.</b>				
EXPENDITURE.				
	\$	cts.	\$	cts.
*Slides and Booms—				
Ottawa River Works—Staff..... a	20,000	00	19,469	55
do do Repairs..... b	14,161	60	11,354	85
Saguenay do Staff..... c	900	00	853	68
do do Repairs..... d	6,500	00	6,210	39
St. Maurice do Staff..... e	14,500	00	14,993	41
do do Repairs..... f	7,500	00	3,831	27
Newcastle do Staff..... g	1,000	00	529	00
do do Repairs..... h	1,000	00		1,000
Piers below Quebec—Staff..... i			475	80
do Repairs..... j	11,000	00	8,112	44
	76,561	60	65,830	39
			11,700	42
			969	21
			10,731	21
†Maintenance of Telegraphs—				
Telegraph Lines, British Columbia.....	29,721	70	29,801	83
do Prince Edward Island.....	2,090	00		2,000
Agent and Contingencies.....	4,000	00	1,690	90
			2,309	10

REVENUE RECEIPTS—See *Public Accounts*.

* Slides and Booms—	
Ottawa River Works.....	\$74,278 84
St. Maurice River Works.....	6,719 36
Newcastle District Works.....	240 76
	81,238 96

† Revenue Receipts—	
On account Telegraphs, British Columbia.....	\$8,640 74

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
Auditor-General.

Examined,  
J. H. P. GIBSON.

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**REMARKS.**

- a.* Balance not required.
  - b.* The repairs of several works deferred until 1881-82.
  - c.* and *d.* Balance not required.
  - e.* Over-expenditure to meet an unavoidable increase in number of persons employed.
  - f.* Caused by it being found expedient to defer execution of repairs.
  - g.* Balance not required.
  - h.* Repairs not executed.
  - i.* and *j.* Caused by increased amount of damage, &c., and repairs required to piers.
-

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

POST OFFICE.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	—	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Estimated.	More than Estimated.
	\$ cts.	\$	\$ cts.	\$ cts.	\$ cts.
Ontario.....	842,000 00				
do Supplementary.....	27,000 00				
		869,000 00	869,558 90		558 90
Quebec.....	486,500 00				
do Supplementary.....	12,000 00				
		498,500 00	498,277 87	222 13	
New Brunswick.....		168,500 00	166,668 47	1,831 53	
Nova Scotia.....		196,000 00	188,255 40	7,744 60	
Prince Edward Island.....		49,000 00	45,801 37	3,198 63	
British Columbia.....		64,000 00	57,512 50	6,487 50	
North-West Territory.....	22,000 00				
Manitoba.....	24,000 00				
do Supplementary.....	4,500 00				
		50,500 00	50,583 45		83 45
		1,895,500 00	1,876,657 96	18,842 04	

I certify that this account has been examined under my directions and is correct.

Examined,  
EDWARD C. BARBER.

J. L. McDOUGALL,  
*Auditor-General.*

AUDIT OFFICE,  
OTTAWA, January 3rd, 1882.

SIR,—I forward a statement of your expenditure on "Post Office," as compared with the Estimates for 1880-81. The amounts of sub-heads are the same as those furnished by you.

I also enclose a statement of the same expenditure which appears in the Public Accounts, and beg to point out that all the sub-heads differ in amount from those in the Appropriation Statement.

Please let me know which is the one approved by you, and also let me have materials for transfer entries to correct the Appropriation Ledger if necessary.

If you consider the enclosed Appropriation Statement final, please let me have explanations, by sub-heads, of the causes of difference between estimate and expenditure as soon as possible, as my Report is nearly ready.

I am, Sir, your obedient servant,  
J. L. McDOUGALL,  
*Auditor-General.*

W. H. GRIFFIN, Esq.,  
Deputy Postmaster-General.



POST OFFICE DEPARTMENT, CANADA,  
OTTAWA, 17th January, 1882.

SIR,—With reference to your communication of the 3rd inst., I beg to explain that the statement of the expenditure of this Department for the year ended 30th June, 1881, as it appears in the Public Accounts, is the correct shape in which each sub-division amongst the Provinces should rest.

Some of the expenditure for objects common to all the Provinces cannot well be accurately apportioned to each at the time a payment of account for such matters is made, and there being no special appropriation for such a purpose, it has been customary to charge such disbursements *ad interim* to Ontario, and make the final adjustment between the Provinces at the end of the fiscal year.

The differences between the expenditure charged to the several Provinces, as shown in the Public Accounts, and the appropriations for the same, have arisen as follows:—

Provinces.	Less than Appropriation.	More than Appropriation.	—
	\$ cts.	\$ cts.	
Ontario.....		558 90	Amount expended for salaries.
Quebec.....	223 13		Charge for Mail Service fell short of Estimate.
New Brunswick.....	1,831 53		do do do
Nova Scotia.....	7,744 60		do do do
P. E. Island.....	3,198 63		do do do
British Columbia.....	6,487 50		do do do
Manitoba and North-West.....		83 45	No charge for miscellaneous items.
	19,484 39	642 35	
Deduct over-expenditure..	642 35		
Total less than Appropriation.....	18,842 04		

Hoping that this explanation will be satisfactory to you.

I am, Sir, your obedient servant,

W. H. GRIFFIN,  
*Deputy Postmaster-General.*

J. L. McDougall, Esq.,  
Auditor-General.

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## COLLECTION OF REVENUE.

## POST OFFICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, on account of POST OFFICE SERVICE, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>ONTARIO.</b>				
<i>Mail Service.</i>				
Grand Trunk Railway.....	86,000 00	90,341 24		
Great Western do .....	70,000 00	70,583 90		
Other Railways.....	110,000 00	108,669 80		
Steamboats and sailing craft.....	6 000 00	5,222 62		
Stages and other ordinary land conveyances.....	215,000 00	200,161 29		
<i>Salaries.</i>				
Inspectors, Assistant Inspectors and Clerks.....	40,000 00	40,681 34		
Railway Mail Clerks.....	90,000 00	92,586 43		
City Post Offices, Postmasters, &c.....	150,000 00	158,377 32		
Ocean Mail Service.....		3,934 23		
Commission to Stamp Vendors.....		11,719 02		
Salaries, &c., to country Post Offices.....	6,000 00	261,703 62		
<i>Miscellaneous.</i>				
Fuel, lights, rent, &c.....	7,000 00	7,908 51		
Travelling allowances, Inspectors, &c.....	7,000 00	7,421 06		
Stationery, printing and advertising.....	20,000 00	20,418 31		
Other miscellaneous items:—Supply of postage stamps, &c.....	35 000 00	61,679 99		
Supplementary.....	27,000 00			
Total.....	869,000 00	1,141,408 48		
<b>QUEBEC.</b>				
<i>Mail Service.</i>				
Grand Trunk Railway.....	70,000 00	70,101 50		
Intercolonial do .....	31,000 00	32,300 00		
Other Railways.....	38,000 00	36,768 70		
Steamboats and sailing craft.....	9,000 00	6 742 64		
Stages and other ordinary land conveyances.....	120,000 00	114,189 20		
<i>Salaries.</i>				
Inspectors, Assistant Inspectors and Clerks.....	17,000 00	19,962 25		
Railway Mail Clerks.....	55,000 00	59,303 56		
City Post Offices, Postmasters, &c.....	105,000 00	113,192 48		
Carried forward.....	445,000 00	452,560 33		

## Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.

## COLLECTION OF REVENUE—Continued.

## POST OFFICE—Continued.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	445,000 00	452,560 33		
<i>QUEBEC—Continued.</i>				
<i>Salaries—Continued.</i>				
Ocean Mail Service.....	6,000 00	2,265 77		
Commission to Stamp Vendors.....		5,676 12		
Salaries to country Post Offices.....	1,500 00	75,074 32		
<i>Miscellaneous.</i>				
Fuel, lights, rents, &c.....	6,000 00	4,195 59		
Travelling allowances to Inspectors.....	4,000 00	4,798 64		
Stationery, printing and advertising.....	9,000 00	10,719 95		
Other miscellaneous items, supply of postage stamps, &c.....	15,000 00	27,022 54		
Supplementary.....	12,000 00			
Total.....	498,500 00	582,313 26		
<i>NEW BRUNSWICK.</i>				
<i>Mail Service.</i>				
Intercolonial Railway.....	34,000 00	34,400 00		
Other railways.....	15,000 00	13,930 46		
Steamboats and other sailing craft.....	8,000 00	6,860 00		
Stages and other land conveyances.....	46,000 00	40,811 24		
<i>Salaries.</i>				
Inspectors, Assistant Inspectors and Clerks.....	8,000 00	9,140 00		
Railway Mail Clerks.....	15,000 00	13,865 18		
City Post Offices.....	28,000 00	27,371 38		
Commission to Stamp Vendors.....		1,091 17		
Country Post Offices.....	2,500 00	32,254 90		
<i>Miscellaneous.</i>				
Fuel, light, &c.....	4,000 00	4,033 36		
Travelling expenses, Inspectors, &c.....	1,500 00	779 34		
Stationery, printing, &c.....	2,500 00	4,463 13		
Other miscellaneous items, supply of postage stamps, &c.....	4,000 00	10,229 71		
Total.....	168,500 00	199,239 87		

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

COLLECTION OF REVENUE—*Continued.*

POST OFFICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>NOVA SCOTIA.</b>				
<i>Mail Service.</i>				
Intercolonial Railway.....	20,000 00	19,600 00		
Other Railways.....	10,000 00	9,408 96		
Steamboats and sailing craft.....	6,000 00	2,577 86		
Stages and other land conveyances.....	102,000 00	97,693 57		
<i>Salaries.</i>				
Inspectors, Assistant Inspectors, &c.....	10,000 00	9,787 40		
Railway Mail Clerks.....	10,000 00	8,970 00		
City Post Offices, &c.....	24,000 00	22,330 19		
Commission to Stamp Vendors.....	2,500 00	57,890 00		
Country Post Offices.....				
<i>Miscellaneous.</i>				
Fuel, light, &c.....	2,500 00	2,544 17		
Travelling allowances to Inspectors, &c.....	1,500 00	870 10		
Stationery, printing, advertising, &c.....	3,500 00	2,881 70		
Other miscellaneous items.....	4,000 00	3,857 77		
<b>Total.....</b>	<b>196,000 00</b>	<b>238,411 72</b>		
<b>PRINCE EDWARD ISLAND.</b>				
<i>Mail Service.</i>				
Prince Edward Island Railway.....	9,000 00	8,064 00		
Steamboat and sailing craft.....	13,000 00	13,570 00		
Stages and other ordinary land conveyances.....	14,000 00	10,211 90		
<i>Salaries.</i>				
Inspectors, Assistant Inspectors.....	9,000 00	7,920 00		
Railway Mail Clerks.....		1,830 16		
Salaries and allowances.....		7,684 19		
<i>Miscellaneous.</i>				
Fuel, light, &c.....	4,000 00	842 89		
Stationery, printing, &c.....		747 87		
Miscellaneous items.....		1,240 64		
<b>Total.....</b>	<b>49,000 00</b>	<b>52,111 65</b>		

*Appropriation Accounts for Fiscal Year ended 30th June, 1881.—Continued.*COLLECTION OF REVENUE—*Continued.*POST OFFICE—*Continued.*

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
<b>MANITOBA.</b>				
<i>Mail Service.</i>				
Railways.....	2,000 00	4,663 24		
Stages and other ordinary land conveyances.....	12,000 00	32,277 81		
<i>Salaries.</i>				
Inspectors, &c.....	7,000 00	13,801 33		
<i>Miscellaneous.</i>				
Fuel, light, rent, &c.....	3,000 00	5,274 46		
Total.....	24,000 00	56,016 84		
<b>BRITISH COLUMBIA.</b>				
<i>Mail Service.</i>				
Steamboats and sailing craft.....	21,000 00	19,901 00		
Stages and other ordinary land conveyances.....	33,000 00	27,176 62		
<i>Salaries.</i>				
Inspectors, &c.....	7,000 00	11,361 60		
<i>Miscellaneous.</i>				
Fuel, light, rent, &c.....	3,000 00	4,457 76		
Total.....	64,000 00	62,896 98		
<b>NORTH-WEST TERRITORIES.</b>				
<i>Mail Service.</i>				
Stages, &c.....	20,000 00			
<i>Miscellaneous.</i>				
Travelling.....	2,000 00			
Total.....	22,000 00			

\* Expenditure included in Manitoba.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

COLLECTION OF REVENUE—*Continued.*

POST OFFICE—*Continued.*

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Estimate.

RECAPITULATION.

Service.	Estimate.	Expenditure.	Expenditure compared with Estimate.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario.....	842,000 00	1,141,955 51		301,674 25
Quebec.....	486,500 00	582,213 26		93,547 49
New Brunswick.....	168,500 00	199,239 87		30,739 87
Nova Scotia.....	196,000 00	238,411 72		42,411 72
Prince Edward Island.....	49,000 00	52,111 68		3,111 65
Manitoba and North-West Territories.....	46,000 00	56,016 84		10,016 84
British Columbia.....	64,000 00	62,896 98	1,103 02	
Supplementary.....	43,500 00			
<b>Total</b> .....	<b>1,895,500 00</b>	<b>2,332,398 80</b>	<b>1,103 02</b>	<b>481,501 82</b>
Less—Supplementary Vote.....				43,500 00
				438,001 82
				1,103 02
Expenditure more than Grant.....				436,898 80

NOTE.—Total expenditure for 1881, \$2,332,398.80, of which \$1,876,657.96 was paid by cheques, against letters of credit; the remaining \$455,740.84 represents the salaries and allowances, &c., of the country Postmasters, which are deducted by them from their collections, the net amount only being transmitted.

W. H. SMITHSON,  
Assistant Accountant.

I certify that this account has been examined under my directions and is correct.

J. L. McDUGALL,  
Auditor-General.

Examined,  
EDWARD C. BARBER.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**DOMINION LANDS—CAPITAL.**

**ACCOUNT** of sums expended, compared with the sums granted, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Amount required for surveys .....	300,000 00			
Amount required to enable the Dominion Lands Department to push forward land surveys without waiting until the 1st July .....	100,000 00			
Surveys .....		323,573 35		
Explorations by Prof. Macoun. ....		3,556 64		
Maps, printing, &c. ....		3,182 95		
Instruments, &c. ....		1,529 06		
* Extra Clerks, &c. ....		1,337 50		
Telegrams. ....		337 70		
Surveyor's outfit, freight, &c. ....		714 44		
Professional services, J. Mather. ....		100 00		
Stationery office. ....		349 77		
<b>Total Grant. ....</b>	<b>400,000 00</b>			
<b>Total Expenditure. ....</b>		<b>334,681 41</b>		
<b>Balance Unexpended. ....</b>			<b>65,318 59</b>	

\* EXTRA CLERKS, &C. :—

C. W. Allen .....		\$58 50
B. Billings .....	\$122 00	
do extra work .....	31 00	
		153 00
A. Bristow .....		122 00
T. F. Daley .....		122 00
A. Grignard .....		122 00
W. McL. Maingy .....		122 00
L. F. A. Maingy, extra work .....		61 50
D. McNichols .....		122 00
R. Rauscher .....		122 00
E. T. W. Sowter .....		122 00
Geo. A. Sparks .....		88 50
C. J. Steers .....		122 00
		<b>\$1,337 50</b>

I certify that this account has been examined under my directions and is correct.

**J. L. McDOUGALL,**  
*Auditor-General.*

**Examined,**  
**JOHN GORMAN.**

## REMARKS.

OFFICE OF DOMINION LANDS,  
DEPARTMENT OF THE INTERIOR,  
OTTAWA, 9th December, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 6th instant, with copies of the appropriation statements covering the expenditure during the fiscal year ending on the 30th June last, on account of Dominion Lands, both Capital and Consolidated Fund.

*Capital Account.*

The reason why there was a balance of the Capital Account grants remaining is that many of the surveys were not then completed.

The payments made to surveyors during any fiscal year are balances of accounts paid during the fall and winter, and advances for outfits, &c., in the months of April, May and June. From natural causes the surveying year cannot be made to coincide with the fiscal one.

I have the honor to be, Sir,  
Your obedient servant,

LINDSAY RUSSELL,  
*Acting Deputy Minister of the Interior.*

J. L. McDougall, Esq.,  
Auditor-General, Ottawa.



*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**DOMINION LANDS—Continued.**

ACCOUNT of sums expended, compared with the sums estimated, for the Year ended 30th June, 1881, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Outside service, land agencies in Manitoba and North-West Territories, and timber agencies, 9 officers in all; their salaries, contingent expenses and inspection.....	\$32,000 00			
To cover expenditure connected with the establishment of two new land agencies and the removal thereto of the Agents..... a	6,000 00			
Extra Clerks at head office, Ottawa, maps and other printing and advertising expenses and other similar charges..... b	38,000 00	38,026 24		26 24
Amount required for pay of land guides &c..... c	14,600 00	14,871 72		271 72
Additional amounts required for pay of Dominion Land Guides.....	6,621 60			
To cover salaries and expenses of certain Land Guides whose services are continued during the winter..... d	2,500 00			
Amount required to pay for cost of ascertaining longitude of the Capital..... e	4,000 00			
	13,121 60	12,152 00	969 60	
	500 00	60 50	439 50	
			1,409 10	297 96
			297 96	
Total Grant.....	66,221 60			
Total Expenditure.....		65,110 46		
Balance Unexpended.....			1,111 14	
Outside service, British Columbia, staff, contingent expenses, inspection, &c..... c	10,645 00	2,635 51	8,009 49	

Revenue from Dominion Lands, 1880-81.....\$131,124.02

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,  
*Auditor-General.*

Examined,  
JOHN GORMAN.

## REMARKS.

OTTAWA, 9th December, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 6th inst., with copies of the appropriation statements covering the expenditure, during the fiscal year ending on the 30th June last, on account of Dominion Lands, both Capital and Consolidated Fund.

*Consolidated Fund Account.*

a. The excess of expenditure under the heading is only \$26.24 on \$38,000, so does not require any remarks.

MEMO.—No separate account could be kept of the expenditure of \$6,000 for two new District Land Agencies—Birtle and Turtle Mountain—as it was based on the Order in Council of 14th April, 1880, which was amended by the Order in Council of 19th July, 1880, changing the limits of the agencies, and the salaries and allowances of the Agents, and divided Turtle Mountain Agency into two—Souris and Turtle Mountain.

b. The excess of \$271.72 under heading arose from unforeseen expenditure for advertising land regulations.

d. The balance of \$969.60 under heading arose from the reduction on the rate of pay of the Land Guides, and the services of Mr. Hayter Reed, the Chief Land Guide, having been discontinued in February.

g. The service of ascertaining the longitude of the capital has not yet been completed, circumstances not having permitted.

c. The payments of Commissioner and staff of the British Columbia service are made by this Department.

I have the honor to be, Sir,

Your obedient servant,

LINDSAY RUSSELL,

*Acting Deputy Minister of the Interior.*

J. L. McDougall, Esq.,

Auditor-General, Ottawa.

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**DOMINION LANDS—Continued.**

**(a.) OUTSIDE Service, Manitoba and North-West Territories.**

LAND AGENCIES.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<b>Salaries of Agents, Clerks and Inspectors—</b>				
Donald Codd, 12 months.....	2,000 00			
A. H. Whitcher, do .....	2,000 00			
A. J. Belch, do .....	1,400 00			
R. Goulet, do .....	1,200 00			
Richd. H. Hunter, 6 do .....	600 00			
A. Nesbitt, 12 do .....	1,100 00			
G. F. Newcombe, do .....	1,200 00			
H. L. Sabine, do .....	1,000 00			
Alex. Jaffray do .....	1,000 00			
M. B. Wood, do .....	900 00			
Augustus Mills, 4 do .....	333 33			
Geo. Newcombe, 12 do .....	1,200 00			
Geo. Duck, do .....	1,200 00			
H. Landerkin, do .....	1,200 00			
A. E. Fisher do .....	1,200 00			
J. McP. Sutherland, do .....	700 00			
Joseph Graham, do .....	1,200 00			
P. A. Gauvreau, do .....	700 00			
Ernest Grundy, do .....	349 92			
C. D. Rickards, do .....	1,095 00			
H. Powell, do .....	720 00			
E. Clementi Smith, 4 do .....	246 50			
		22,544 75		
Contingencies of offices.....		4,237 32		
Expenses of inspections of offices .....		2,578 91		
			29,360 98	
<b>TIMBER AGENCIES.</b>				
<b>Salaries of Agents and Assistant—</b>				
James Anderson, 12 months.....	1,200 00			
E. T. Stevenson, 3½ do .....	322 61			
		1,522 61		
Contingencies.....		3,612 21		
			5,134 82	
<b>Commissioner—</b>				
Hon. E. B. Wood, 12 months.....			2,000 00	
<b>Board of Examiners—</b>				
Lindsay Russell.....	70 00			
Andrew Russell .....	70 00			
Bolton McGrath.....	60 00			
E. Deville.....	65 00			
Robert Lang.....	70 00			
Bolton McGrath, travelling expenses and board	39 00			
Robert Lang, telegrams.....	0 90			
			374 90	
Carried forward.....			36,870 70	

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

DOMINION LANDS—*Continued.*

(a.) OUTSIDE Service, Manitoba and North-West Territories—*Continued.*

TIMBER AGENCIES— <i>Continued.</i>	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Brought forward.....					36,870	70		
<b>Sundries—</b>								
J. P. Gildersleeve, refund of interest.....			20	95				
L. Kennedy, indemnity for loss.....			229	00				
Stationery Office.....			382	73				
Queen's Printer.....			522	86				
					1,155	54		
							38,026	24

(b.) Extra Clerks at Ottawa, Maps, Advertising, &c.

<b>Extra Clerks at Ottawa—</b>								
H. Sherwood.....	638	00						
Arthur Bristow.....	608	00						
Peter Buchanan.....	730	00						
R. Rauscher.....	608	00						
B. Billings.....	608	00						
C. J. Steers.....	560	00						
L. V. McDougall.....	501	00						
P. F. Daley.....	324	00						
A. F. Coffin.....	192	00						
Ernest Genest.....	330	00						
W. R. Goulden.....	247	50						
L. J. Brooks.....	255	00						
H. W. McCann.....	135	00						
D. G. R. Mann.....	62	00						
W. B. Snow.....	76	00						
Graham Moon.....	62	00						
R. L. Wadmore.....	390	00						
B. H. G. Vickers.....	122	00						
H. B. D. Bruce.....	283	50						
E. McNichols.....	222	00						
W. McL. Maingy.....	214	00						
Arch. Graham.....	187	50						
E. T. W. Sowter.....	516	00						
A. Grignard.....	74	00						
Henry Roy.....	118	00						
					8,063	50		
<b>Extra Work at Ottawa, Copying, &amp;c.—</b>								
B. Billings.....	301	00						
W. McL. Maingy.....	43	00						
L. F. Maingy.....	109	75						
C. J. Steers.....	54	00						
A. Lusignan.....	62	00						
Frank Newby.....	62	00						
H. W. McCann.....	4	50						
Carried forward.....	636	25			8,063	50		

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**DOMINION LANDS—Continued.**

(b.) Extra Clerks at Ottawa, Maps, Advertising, &c.—Continued.

	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	636 25	8,063 50		
Extra Work at Ottawa, Copying, &c.—Continued.				
A. F. Cotton.....	10 00			
Mrs. A. Armstrong.....	62 80			
Miss F. Yielding.....	53 00			
Miss C. Reifenstein.....	22 77			
		784 82		
			8,848 32	
Maps and Plans—				
Burland Lithographic Company .....	1,711 70			
A. E. Haines.....	178 83			
A. Mortimer.....	21 00			
John Johnston.....	10 00			
		1,921 53		
Advertising—				
Winnipeg Times.....	1,690 30			
Amherst Gazette.....	30 00			
Miramichi Gleaner.....	18 00			
Le Méris.....	52 18			
North Sydney Herald.....	21 36			
Marquette Review.....	31 50			
MacLean, Roger & Co.....	160 00			
Saskatchewan Herald.....	15 00			
Courier du Canada.....	385 00			
E. C. Haines, publications in Europe.....	973 33			
		3,374 67		
Sundries—				
Telegraphing.....	408 59			
Contingencies.....	318 61			
		727 20		
			6,023 40	
				14,871 72

(d) Land Guides.

Salaries and Allowances—				
Hayter Reed.....	\$2,296 00			
do less paid by Immigration.....	1,078 51			
		1,217 49		
Thomas Steers, jun.....		1 718 00		
W. H. Disbrowe.....		1,682 50		
D. C. Woodman.....		706 00		
Rev. L. O. Armstrong.....		742 50		
Hugh C. Dennis.....		688 50		
Michael Harris .....		794 50		
John Bangs .....		703 50		
Carried forward.....		8,252 99		

*Appropriation Accounts for Fiscal Year ended 30th June, 1881—Continued.*

**DOMINION LANDS—Continued.**

*(d.) Land Guides—Continued.*

	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	8,252 99			
<i>Salaries and Allowances—Continued.</i>				
C. J. Whellams.....	769 50			
John O'Brien.....	332 50			
J. A. Thirkell.....	318 50			
Thos. McNutt.....	318 50			
C. F. Foster.....	318 50			
E. Clementi Smith.....	388 50			
J. F. Boyd.....	73 50			
H. Loucks.....	269 50			
J. F. Tennant.....	175 00			
		11,216 99		
Telegraphing.....	34 13			
Contingencies.....	900 88			
		935 01		
			12,152 00	

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,

*Auditor-General.*

Examined,

JOHN GORMAN.

OTTAWA, 29th March, 1881.

SIR.—I have the honor to submit for your consideration the following observations on the appropriation statements of the expenditure on account of Dominion Lands for the first six months of the current fiscal year.

\* \* \* \* \*

b. Surveyors and other employés who are paid by the day, purchase ponies, carts, buckboards, &c., for use in transport of their supplies, and when through with their work dispose of them by auction; generally the number sold falls short of that purchased, and in one case no account was given of what disposal was made of them. In Mr. Klotz's account he is charged with proceeds of sale of camp equipage, \$150, but no details are given. Would it not be well that these parties should furnish a separate statement showing the number of animals, vehicles, &c., bought, and the disposal subsequently made of them.

c. I have previously asked for a statement of surveying instruments, &c., the property of the Government, which would specify the articles in the hands of surveyors, and those in stock, but have not yet received it.

\* \* \* \* \*

*Land Guides.*

k. The Order in Council of the 14th April, 1880, provides for the appointment of one chief guide at \$100 per month, and living allowance of \$2 per day; and 12 land guides at \$4.50 per day, of which \$1.50 was for wages, \$1 for living allowance, and \$2 for travelling expenses, &c. There does not seem to be any provision for the payments to Thomas Steers, jun., and W. H. Disbrowe of \$75 per month, \$2 per diem living allowance, and their travelling expenses, which were paid by Mr. Reed. Please state the authority for these payments and why Mr. Woodman, who was also paid \$85 per month, did not receive a living allowance.

*General.*

n. In the July statement, voucher 66, occurs a payment of \$20.95 to J. P. Gildersleeve for interest on \$78 overpaid by J. G. Macdonald, which does not seem to be authorized by the Order in Council of 20th April, which only provides for the payment of the principal. Why was the payment of interest made to Mr. Gildersleeve?

o. The accounts of agents for contingencies should be given in detail.

a. Drawing pens and other articles, which, in a few cases, were purchased, should be procured through the Stationery Office.

\* \* \* \* \*

I have the honor to be, Sir,  
Your obedient servant,

J. L. McDougall,  
*Auditor-General.*

J. S. DENNIS, Esq.,  
Deputy Minister of Interior,  
Ottawa.

OTTAWA, 20th April, 1881.

SIR.—I beg to enclose herewith a report on your observations on the appropriation statement of expenditure on account of Dominion Lands for the first six months of the current fiscal year.

I have the honor to be, Sir,  
Your obedient servant,

J. S. DENNIS,  
*Deputy Minister of Interior.*

J. L. McDougall, Esq.,  
*Auditor-General.*

- b. They will be requested to furnish such statements in detail.  
 k. \$75 a month with \$2 a day living allowance amounts to the same as \$4.50 a day.

His duties were not so laborious.

n. Dominion Lands Act, Section 77, authorizes interest at six per cent. per annum. The omission of it in the Order in Council is no doubt an oversight.

o. The agents have been instructed to send their accounts for contingencies in detail, with vouchers.

q. Drawing instruments and materials are sometimes immediately required, which are not in stock in the Stationery Office.

OTTAWA, 19th May, 1881.

SIR,—I have the honor to acknowledge the receipt of your letter of the 20th ult., enclosing your report in reply to my observations on the accounts of your Department, for the six months ended 31st December last.

I would beg to make the following remarks on your report.

\* \* \* \* \*  
 2nd. In reference to the pay of Messrs. Steers and Disbrowe, you state that \$75 a month with \$2 a day living allowance amounts to the same as \$4.50 a day. The Order in Council providing for the appointment of land guides places their pay at \$4.50 per day, allotted as follows: Wages, \$1.50; living allowances, \$1; and for travelling expenses, \$2. Messrs. Steers and Disbrowe seem to have been paid a sum equal to \$4.50 per day, and their travelling expenses and horse hire were likewise paid by Mr. Reed, for which there does not seem to be any authority.

\* \* \* \* \*  
 4th. I shall be pleased to receive the statement of instruments, &c., on hand, which you state is being prepared.

I have the honor to be, Sir,  
 Your obedient servant,

J. L. McDOUGALL,  
*Auditor-General.*

J. S. DENNIS, Esq.,  
 Deputy Minister of Interior,  
 Ottawa.



STATEMENT of Unprovided Items and Balances of Appropriations on the 30th June, 1881, showing the amounts which then lapsed and those which were brought forward by Order in Council.

Balances.	Unprovided.		Carried Forward to 1881-82.	Lapsed.
	\$	cts.	\$	cts.
Charges of Management.....				789 29
<i>Civil Government—</i>				
Governor General's Office.....				525 00
Privy Council.....				292 90
Department of Justice.....				25 59
do do Penitentiary Branch.....				144 36
do do Militia.....				1,912 57
do do Secretary of State.....		229 46		
do do Interior and Indians.....				768 52
Auditor General's Office.....				163 82
Finance Department.....				3,790 00
Treasury Board.....				566 72
Inland Revenue Department.....				1,108 64
Customs do.....				1,843 03
Postmaster-General's do.....				2,976 37
Railways and Canals do.....				2,007 27
Public Works do.....				2,435 43
Agriculture do.....				345 00
Marine and Fisheries.....		37 50		
Extension of Staff.....				4,181 56
Departmental contingencies.....		*10,356 36		
Stationery.....				3,362 87
<i>Administration of Justice—</i>				
Stipendiary Magistrates, North-West Territory.....				2,816 79
Circuit allowances, Manitoba.....		440 00		
do do British Columbia.....				4,965 01
Clerk Supreme Court.....		0 01		
Contingencies do.....		410 19		
Maritime Court, Ontario.....				446 95
Miscellaneous.....				4,640 74
<i>Dominion Police—</i>				
<i>Penitentiaries—</i>				
Kingston.....				7,575 15
St. Vincent de Paul.....		*1,519 10		2,808 45
Dorchester.....				957 98
Manitoba.....		71 09		
British Columbia.....		335 61		
<i>Legislation—</i>				
Senate salaries and contingencies.....				3,685 67
Commons salaries.....				50 00
do Committees, Sessional Clerks, &c.....		505 99		
do Contingencies.....				5,413 18
do Publishing Debates.....		5,735 34		
do Salaries, &c., Sergeant-at-Arms.....				1,343 01
Parliamentary Library Staff.....				1,291 46
Printing binding, &c., the Laws.....				2,874 40
Parliamentary Printing do.....				18,400 90
Clerk Crown in Chancery.....				919 29
Miscellaneous printing.....				927 07
To pay families of the late Hon. James Shaw, Hon. D. Christie and Messrs. Thompson, Keeler and Connell, M.P's.....				1,064 00
<i>Arts, Agriculture and Statistics—</i>				
Care of Archives.....			751 75	
Patent Record.....			94 71	2,481 95
Criminal Statistics.....			2,140 31	670 80
Paris Exhibition.....				23,157 10
Carried forward.....	19,640 65		2,986 77	113,841 82

STATEMENT of Unprovided Items and Balances of Appropriations, on the  
30th June, 1881, &c.—Continued.

Balances.	Unprovided.	Carried Forward to 1881-82.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	19,640 65	2,986 77	113,841 82
Census.....		74,093 29	
Emigration.....	13,104 71		
Geological Survey.....		311 14	
Observatories—			
Quebec.....			2 96
Toronto.....	99 88		
St. John, New Brunswick.....	81 27		
Meteorological Observations.....	85 75		
Marine Hospitals—			
Marine and Emigrant Hospital, Quebec.....			35 67
Provinces.....			8 261 13
Distressed seamen.....			3,519 93
Pensions—			
New Militia.....			126 04
Veterans 1812-15.....			4,840 00
Compensation in lieu of land.....			1,054 20
Judges, British Columbia.....			5,135 87
Mounted Police.....			154 77
Militia—			
Military Staff.....			1,975 16
Brigade Majors.....			2,110 52
Drill instruction.....			25 45
Ammunition.....			
Clothing.....		11,170 02	
Military Stores.....			
Public Armories and care of arms.....			116 00
Drill pay and camp service.....		17,874 49	
Contingencies.....		5,960 42	
Drill Sheds and Rifle Ranges.....		135 53	
Care of military properties.....			24 08
Military College.....			309 31
Military Schools.....			11,178 42
“A” and “B” Batteries.....			90 47
Converting ordnance.....		3,000 00	
Guard at Rideau Hall.....		250 00	4,750 00
Public Works, Capital—			
Intercolonial Railway:			
Rolling stock.....	*137,751 16		151,171 45
Rivière du Loup Branch.....		8,403 61	
Halifax Extension.....	5,884 27		
Land for station purposes.....		1,092 00	
Land damages (D. Macpherson).....		500 00	
Deep-Water Terminus, St. John.....		25,081 20	
Legal expenses.....	4,922 14		
Chief Engineer and Staff.....		41 88	
Completion of line.....	1,637 60		5,068 33
Railway ties (G. A. Girouard).....		2,640 00	
Land at Miramichi (J. Wilson).....		1,500 00	
Fees to Arbitrators (Milner case).....		5 00	
Prince Edward Island Railway.....			3,460 18
Pacific Railway:			
Canada Central subsidy.....		509,400 00	225,479 00
Fort William to English River.....	6,273 04		24,317 25
English to Eagle River.....	736,237 97		
Eagle River to Keewatin.....	1,390,506 27		302,545 20
Carried forward.....	2,133,017 28	664,445 35	869,593 21

STATEMENT of Unprovided Items, balances of Appropriations, on the 30th  
June, 1881, &c.—Continued.

Balances.	Unprovided.	Carried Forward to 1881-82.	Lapsed.	
	\$ cts.	\$ cts.	\$ cts.	
Brought forward.....	2,133,017 28	183,206 43	664,445 35	869,593 21
<i>Public Works, Capital—Pacific Railway—Con.</i>				
Keewatin to Selkirk.....	313,477 68			60,066 23
West of Red River.....	1,050,296 59			340,273 51
Rolling stock.....	398,269 99			4,840 84
	3,895,061 54			
Less—Pembina Branch.....	28,606 10			
Telegraph lines, &c....	5,427 93			112,463 95
Surveys .....	17,209 60			
Advertising .....	4,368 51			
	55,612 14			
Less—Refunds of former years expenditure.....	3,957 88			
	51,654 26			
		3,843,407 28		
Georgian Bay Branch.....				789,069 48
Prince Arthur's Landing and Kaministiquia Railway....		2,000 00		
Station and terminal accommodation.....		50,558 53		43,852 87
Emory's Bar to Savona Ferry, British Columbia.....		249,438 67		371,744 54
<i>Canals:</i>				
Lachine.....		560,935 98		728,028 77
Cornwall.....		43,169 89		13,427 02
St. Lawrence.....		73,990 04		69,867 44
Welland.....		*80,201 85		384,333 73
St. Anne's Lock.....		95,357 87		32,544 69
Carillon.....		173,191 53		32,265 23
Grenville.....		117,674 11		108,647 34
Culbute.....				2,781 02
St. Peter's.....		3,252 24		26,292 46
Miscellaneous.....		8,863 16		9,172 35
<i>Public Buildings, Ottawa:</i>				
East Block, Departmental Buildings .....				3,177 02
West Block, do .....				793 83
Grounds, do .....		*1,400 00		2,242 57
Telegraph lines.....		24,861 99		
<i>Public Works Consolidated Fund—</i>				
Baie Verte Canal .....		180 00		
Chambly do .....		1,000 00		
Welland do .....		10,906 81		
Burlington Bay Canal .....		*5,967 60		
Miscellaneous Works, Arbitrations and Surveys and Inspections.....			13,129 71	
<i>Public Buildings, Ontario:</i>				
Hamilton Post Office .....		1,474 81		6,290 89
Kingston Military College.....		7,982 10		
do Penitentiary .....		3,383 98		
Ottawa Geological Museum.....		6,093 90		
<i>Public Buildings, Quebec:</i>				
Grosse Isle Quarantine Station.....		12,661 86		
Montreal Inland Revenue Office.....		8,423 21		
Quebec Citadel .....		1,169 00		
do do Cliff.....		10,772 46		
do Custom House.....		9,373 12		4,487 36
do Durham Terrace.....		797 75		
do and Lévis Fortifications .....		2,618 63		
Carried forward.....	270,776 88	6,001,113 96		4,016,256 36

**STATEMENT of Unprovided Items, balances of Appropriations, on the 30th June, 1881, &c.—Continued.**

Balances.	Unprovided.	Carried Forward to 1881-82.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	270,776 88	6,001,113 96	4,016,256 96
<i>Public Works, Consolidated Fund—Public Buildings, Quebec—Con</i>			
Sherbrooke Post Office.....		3,411 25	
St. Johns do.....		2,938 25	
St. Vincent de Paul Penitentiary.....		10,153 86	
Montreal Custom House.....		4,500 00	
Public Buildings, New Brunswick.....			45,838 64
Fredericton Post Office.....		424 29	
St. John do.....		12,219 79	
Public Buildings, Nova Scotia.....			7,044 56
do Prince Edward Island.....			2,200 00
do Manitoba.....			1,557 62
Penitentiary, Stony Mountain.....		8,585 28	
Immigrant Shed, &c., Winnipeg.....		5,038 39	
Lieutenant-Governor's Residence.....		9,253 21	
Parliament Buildings.....		9,456 07	
Public Buildings, North-West Territories.....			19,610 44
Public Buildings generally, North-West Territories.....		73 48	
Public Buildings, British Columbia.....			14,508 65
Post Office, Victoria.....		459 63	
do New Westminster.....		2,000 00	
Penitentiary do.....		4,953 10	
Rents, repairs, &c., Public Buildings.....		36,810 80	
Heating, gas, grounds and removal of snow.....			10,169 47
Public Buildings generally.....		2,391 78	
Harbours, Ontario.....			13,184 98
Cobourg.....		8,198 94	
Kincardine.....		174 18	
Little Current.....		5,183 78	
Toronto.....		5,311 44	
General repairs.....		1,476 44	
Harbours, Quebec.....			9,309 21
New Carlisle.....		1,000 00	
Carleton.....		1,362 09	
Cap à l'Aigle.....		1,348 75	
Isle aux Coudres.....		2,316 50	
Grosse Isle.....		594 86	
Etang du Nord.....		3,834 89	
Bagotville.....		2,000 00	
Harbours, New Brunswick.....			3,801 11
Pointe du Chene.....		14,726 79	
Harbours, Nova Scotia.....			1,646 27
Main-à-Dieu.....		3,933 90	
Meteghan.....		2,212 21	
Harbours, Prince Edward Island.....			4 20
Colville Bay.....		664 90	
St. Peters.....		304 65	
Wood Islands.....		1,964 79	
Harbours, Manitoba.....		981 00	
do British Columbia.....		676 14	389 41
do Repairs, Maritime Provinces.....		752 83	2,734 42
Miscellaneous Public Works.....		1,936 55	1,608 28
Metapedia Road.....		223 80	
Surveys and inspections.....		771 05	
Arbitrations, &c.....		837 69	
Dredging.....		11,154 26	
Carried forward.....	270,776 88	6,186,723 57	4,149,863 62

STATEMENT of Unprovided Items, balances of Appropriations, on the 30th June, 1881, &c.—Continued.

Balances.	Unprovided.	Carried Forward to 1881-82.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	270,776 88	6,187,723 57	4,149,863 62
<i>Public Works, Consolidated Fund—Continued.</i>			
Improvement of Rivers.....			8,126 09
Slides and Booms.....			45 22
Telegraph Lines.....	*489 68		9,045 61
<i>Ocean and River Service—</i>			
Dominion Steamers.....	1,069 72		
Steamer to replace "Lassy Head".....			4,449 82
Subsidy, San Francisco to Victoria.....			490 00
do Magdalen Islands.....			600 00
do Canada, West Indies and Brazil.....			50,000 00
Examination for Masters and Mates.....			361 59
Rewards saving Life, &c.....			1,193 87
Investigation into Wrecks.....			1,189 52
Harbor Police, Montreal.....			6 99
River Police, Quebec.....			46 74
Removal of obstructions to navigation.....			1,350 00
Registration of Shipping.....			642 57
Steam corvette "Charybdis".....	*4,040 37		
<i>Lighthouses and Coast Service—</i>			
Salaries and allowances to lighthouse keepers.....			7,683 50
Agencies, rents, &c.....			1,655 14
Maintenance and repairs to lighthouses.....			28,875 96
Construction of lighthouses.....	240 07		
Lighthouse, Sand Heads, Fraser River.....			5,572 11
<i>Fisheries.....</i>			3,839 65
<i>Steamboat Inspection.....</i>			2,850 85
<i>Insurance Inspection.....</i>			420 29
<i>Indians—</i>			
Nova Scotia.....			98 24
New Brunswick.....			44 18
Prince Edward Island.....			2 64
British Columbia.....			17,977 26
<i>Manitoba and North-West Territories—</i>			
Annuities.....			48,950 00
Agricultural implements, &c.....	1,738 10		
Grist Mill.....			221 45
Provisions.....	27,805 50		
Clothing.....			1 93
Schools and School Teachers.....			14,889 00
Surveys.....	1,664 21		
Wages of Farmers.....	459 97		
Sioux.....			6,946 20
Buildings for Commissioner.....			12,000 00
Manitoba Superintendency.....	27,243 77		
<i>Dominion Lands, Capital.....</i>		65,318 59	
<i>Miscellaneous—</i>			
Canada Gazette.....			806 03
Miscellaneous Printing.....			800 84
Unforeseen expenses.....			25,871 44
Commutation to Army and Navy.....			2,250 33
Organization of the North-West Territories.....			5,688 80
do Keewatin.....			3,735 00
Canada Temperance Act.....	963 30		
Compensation for injuries to North-West Police.....			1,800 00
Civil Service Commission.....		363 78	
Carried forward.....	336,491 57	6,253,405 94	4,420,392 48

**STATEMENT of Unprovided Items, balances of Appropriations, on the 30th  
June, 1881, &c.—Continued.**

Balances.	Unprovided.	Carried Forward to 1881-82.	Lapsed.
	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	336,491 57	6,253,405 94	4,420,392 48
<i>Miscellaneous—Continued.</i>			
Niagara Falls Commission.....		699 15	
Law Costs, Department Inland Revenue.....			375 15
do do Marine and Fisheries.....			78 90
Clandestine landing of arms in Canada.....	*461 00		
Lady Hortense Cartier.....	*500 00		
Aid to sufferers by fire at Quebec.....	*10,000 00		
Refund of Superannuation to Deputy Inspectors of Weights and Measures.....			890 08
<i>Customs.....</i>			6,860 69
<i>Excise.....</i>			22,128 04
<i>Weights and Measures.....</i>			4,271 42
<i>Inspection of Staples.....</i>			2,428 27
<i>Adulteration of Food.....</i>			1,850 90
<i>Post Office.....</i>		18,842 04	
<i>Public Works—</i>			
Collection of Canal Tolls.....			1,551 18
do Slides and Booms.....			1,944 43
Maintenance and Repairs of Canals.....		33,492 75	
do Harbors and Slides.....		11,186 82	
Telegraph Maintenance, Prince Edward Island.....		106 68	
do British Columbia.....	80 13		
Agent and Contingencies, do.....			3,490 25
<i>Intercolonial Railway—</i>			
Working expenses.....	7,880 98		
Windsor Branch.....		5,582 75	
<i>Prince Edward Island Railway—</i>			
Working expenses.....		48,236 57	
<i>Pacific Railway—</i>			
Working expenses.....	*36,944 98		
<i>Dominion Lands, Agencies, &amp;c.....</i>		9,120 63	
<i>Culleng Timber.....</i>			21,453 69
<i>Minor Revenues.....</i>			6,424 92
	392,358 66	6,380,673 33	4,494,138 40

\* Authorized by special warrant of the Governor General.

† Authorized by special warrants of the Governor General to the amount of \$55,000.

J. PATTERSON,

Assistant-Auditor.

EXPENDITURE of the Year 1880-81

Estimates under Statute.	Estimates, 1880-81.	Supplementary Estimates, 1880-81.	Balances from 1879-80.	Transfer from Public Works Revenue.	Total Estimates.	Service.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
7,592,258 73					7,592,258 73	Interest on Public Debt...
138,389 38	66,250 00				204,639 38	Charges of Management...
20,000 00					20,000 00	Premiums, Discount and Exchange.....
1,270,088 95					1,270,088 95	Sinking Funds.....
217,266 66	698,936 00	4,242 82			920,444 48	Civil Government.....
	5,000 00				5,000 00	Govt. Stationery Stock....
566,870 00	40,985 00	1,400 00			609,205 00	Justice.....
	13,638 75				13,638 75	Dominion Police.....
	313,711 32	3,070 75			316,782 07	Penitentiaries.....
345,168 80	295,163 00	14,499 00	2,500 00		657,330 80	Legislation.....
	101,400 00	10,000 00			111,400 00	Geological Survey and Observatories.....
	22,208 00		27,770 75		49,970 75	Arts, Agriculture and Statistics.....
	200,000 00		1,126 85		201,126 85	Census.....
	204,016 00	9,134 68	24,557 60		237,708 28	Immigration & Quarantine
	64,000 00				64,000 00	Marine Hospital.....
63,039 93	50,578 66	33 33			113,652 92	Pensions.....
142,000 00					142,000 00	Superannuation.....
	290,000 00				290,000 00	Mounted Police.....
6,600 00	680,200 00	22,345 75	16,824 63		725,970 38	Militia.....
	1,292,002 43	49,261 76	229,223 84		1,570,488 03	Public Works and Buildings.....
126,533 33	347,050 00	11,077 30			484,660 63	Ocean and River Service.
	487,271 00				487,271 00	Lighthouse and Coast Service.....
	84,400 00				84,400 00	Fisheries.....
	15,000 00				15,000 00	Steamboat Inspection.....
4,000 00	6,000 00				10,000 00	Insurance Inspection.....
	650,036 00	168,079 00	29,201 52		847,316 52	Indians.....
3,423,605 82					3,423,605 82	Subsidies to Provinces...
3,800 00	97,000 00	36,506 27	890 08		138,196 35	Miscellaneous.....
	724,565 00				724,565 00	Charges on Revenue—
	239,750 00	25,000 00	4,955 09		269,705 09	Customs.....
	72,300 00	400	5,741 95		78,441 95	Excise.....
	3,000 00				3,000 00	Weights and Measures..
	10,000 00				10,000 00	Inspection of Staples...
	66,900 00				66,900 00	Adulteration of Food...
	1,852,000 00	43,500 00			1,895,500 00	Culling Timber.....
	*494,162 93	36,900 00	3,873 40		534,938 33	Post Office.....
	1,806,612 00	200,000 00	222,802 75		2,229,414 75	Public Works & Canals
	63,866 80	13,000 00			76,866 80	Railways.....
	10,000 00				10,000 00	Dominion Lands.....
1,311,566 67					1,311,566 67	Minor Revenues.....
	152,242 00	245,149 68	256,649 42		654,041 10	Redemption of Debt.
			3,460 18		3,460 18	Intercolonial Railway.....
	8,761,000 00	49,100 00	3,087,861 28		11,897,961 28	P. E. Island Railway.....
	2,701,800 00	39,402 71	1,956,464 07		4,697,666 78	Pacific Railway.....
	300,000 00	100,000 00			400,000 00	Public Works—Capital....
				*18,222 07	18,222 07	Dominion Lands—Capital
					18,222 07	Ontario & Quebec Special Account.....
		132,225 20			132,225 20	Unprovided Items, 1879-80
15,231,188 27	23,282,986 69	1,214,328 25	5,873,903 41	18,222 07	45,620,628 69	

compared with Estimates.

Expenditure.	Amounts Carried to 1881-82.	Lapsed Balances.	Unprovided.	Expenditure under Statute.		Total Estimates.
				Less than Estimated.	More than Estimated.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
7,591,144 88					1,886 15	7,592,258 73
218,307 48		789 29			14,457 39	204,639 38
44,392 48					24,392 48	20,000 00
1,217,153 33				52,935 62		1,270,088 95
915,958 78		23,086 78	10,623 32	2,022 24	10,000 00	920,444 48
1,637 13		3,362 87				5,000 00
583,957 46		12,869 49	850 20	13,228 25		609,205 00
13,525 77		112 98				13,638 75
307,366 29		11,341 58	1,925 80			316,782 07
611,375 73		35,968 98	6,241 33	16,227 42		657,330 80
111,352 80	311 14	2 96	266 90			111,400 00
22,468 13	2,986 77	26,309 85			1,734 00	49,970 75
127,033 56	74,093 29					201,126 85
250,812 99			13,184 71			237,708 28
52,183 27		11,816 73				64,000 00
96,388 66		11,156 11		6,108 15		113,652 92
147,362 10					5,362 10	142,000 00
289,845 23		154 77				290,000 00
667,000 51	38,390 46	20,579 41				725,970 38
1,138,765 93	276,576 93	161,602 45	6,457 28			1,570,488 03
429,439 63		60,331 10	5,110 09		0 01	484,660 63
443,724 36		43,786 71	240 07			487,271 00
80,560 35		3,839 65				84,400 00
12,149 15		2,850 85				15,000 00
9,579 71		420 29				10,000 00
805,097 17		101,130 90	58,911 55			847,316 52
3,455,517 73					31,911 91	3,423,905 82
109,929 80	1,062 93	42,296 57	11,924 30		3 168 65	138,196 35
717,704 31		6,860 69				724,565 00
247,577 05		22,128 04				269,705 09
74,170 53		4,271 42				78,441 95
573 73		2,426 27				3,000 00
8,149 10		1,850 90				10,000 00
51,079 65		21,453 69			5,633 34	66,900 00
1,876,657 96	18,842 04					1,895,500 00
483,244 35	44,786 25	6,985 86	80 13			534,936 33
2,220,421 39	53,819 32		44,825 96			2,229,414 75
67,745 97	9,120 63					76,866 60
3,575 08		6,424 92				10,000 00
1,754,092 40					442,625 73	1,311,566 67
608,732 80	39,263 69	156,239 78	150,195 17			654,041 10
		3,460 18				3,460 18
4,968,503 93	4,654,804 48	2,274,652 87				11,897,961 28
2,264,398 36	1,101,296 81	1,413,573 46	81,601 85			4,697,686 78
334,681 41	65,318 59					400,000 00
18,222 07						18,222 07
132,225 20						132,225 20
35,588,726 70	6,380,673 33	4,494,138 40	392,358 66	90,521 68	541,071 76	45,620,628 69

JAMES PATTERSON,  
Assistant Auditor.