

consideration and fitness for military services?—A. Yes, I would think that every factor conceivable is taken into consideration. I would not like to say definitely or exactly what was considered in every instance; I would not be in a position to say that; but we have endeavoured to appoint as many older men as we could.

Q. I think that should be taken into consideration.—A. I might say that one of the difficulties in finding older men very often is that they are holding responsible positions and it may have been difficult to find older men who are well qualified practising accountants in every instance. I do not look for them particularly if the districts can find them themselves and recommend them. We do try to put the responsibility back on the districts as much as we can, but if it is necessary to find some suitable persons I give my assistance.

By Mr. Cruickshank:

Q. What about the rank and file, are they of military age?—A. Some of them may be; some of the districts are shorthanded because they have been trying to find category "C" men and they are finding this difficult.

Q. If they go to British Columbia they can get a thousand?—A. We are bringing some down from B.C. at the moment.

Q. I understand that there are engaged in this work men of military age for overseas service?—A. There may be some. I am awaiting a complete report from all districts.

Q. Get their age and category too. That is important.

By Mr. Marshall:

Q. Colonel de Lalanne, have you made personal visits to these various districts in order to set up these divisional boards?—A. Not for the purpose of setting up the board. I have visited military districts 1 to 7, but I have not yet been able to visit the western ones; but not for the purpose of setting up the board.

Q. You have not done any travelling in connection with this work?—A. Yes, I have visited the districts 1 to 7 but more in connection with the administration of the work rather than the setting up of it. This system was set up before I came to Ottawa, before I had any connection with it.

The CHAIRMAN: Continue, Colonel, please.

The WITNESS: I have divided the duties of the board. The main matters with which we are concerned are broken down into twelve items. The first is unit financial statements, which I have already mentioned, which come in monthly for active and semi-annually for reserve. What we do is:—

1. Unit Financial Statements—

(a) Receive and examine statements of accounts of all messes and institutes of all units and formations in Canada, Newfoundland and Jamaica including training centres, depots, internment camps, etc.

For active units—monthly.

For reserve units—half-yearly.

(Also upon each change in command.)

(b) Conduct correspondence thereon and compile statistics therefrom, particularly as regards canteens, i.e., volume of business, profits earned, dispositions, etc.

A considerable amount of work has been done in the interest of finding out exactly what happened to all funds of the reserve units which provided counter-part units in the active army. It is a very ticklish problem. As you know, it is the contention of the Department of Justice and the Judge Advocate-General that the unit which is on active service, while it may bear the same name as a reserve unit, is a new and distinct corps of the active militia and entirely