

demobilized and is living in Scotland. The nearest witness who was intimately associated with this question is Col. Harrington, Sydney, N.S.

*By Mr. Vien:*

Q. Who was representing the Auditor General with the Department of Militia and Defence overseas?—A. Mr. Fraser himself went over there on one occasion, that is the late Auditor General, and Mr. Sutherland went over twice.

Q. These gentlemen went over only to get a general idea of the system, but who supervised the details?—A. There was nobody in London.

Q. From your department?—A. No.

General MCBRIEN: I think that Col. Dowie was representing the Auditor General.

The WITNESS: He was not an officer of the Auditor General's office.

General MCBRIEN: No, but he was specially appointed Auditor of the overseas forces.

The WITNESS: There was an Order in Council passed after Mr. Fraser had been over to London in which a detailed audit of the overseas expenditures was practically taken out of the hands of the Auditor General by agreement with Mr. Fraser. Owing to the delay that it would cause and the difficulty of examining those accounts and of getting details during the war time, he agreed it was not practicable, and it was agreed that the audit of the overseas expenditures would be accepted by the Auditor General.

*By Mr. Macdonald:*

Q. In 1920 the war had been over for a year and a half.—A. I am speaking of the general war expenditure.

Q. This item was paid in 1920?—A. That would be paid in the ordinary way if we paid it in 1920. It appears there is a receipt from the Financial Secretary and it must have been paid; it must be here in this report.

*By Mr. Manion:*

Q. Might it possibly be mixed up there with another item?—A. I can easily find that out.

Mr. VIEN: Mr. Kearns will investigate that point.

Mr. HANSON: It might expedite matters if we hear Sir Edward Kemp, who was Overseas Minister. He is here, and perhaps he could give the information that it is now sought, although he is not a member of the committee.

Mr. VIEN: I wanted to ask a few more questions of the Auditor General, and then I would be delighted to hear Sir Edward.

*By Mr. Vien:*

Q. You say there was an agreement between the Auditor General and—?—A. The Auditor General consented to the Order in Council and the overseas expenditures practically were not audited in the Auditor General's office here.

Q. Can you quote the Order in Council?—A. I did not bring it with me. I did not think it would be wanted here.

Q. Will you take a note to produce it at the next sitting?—A. Yes.

Q. Can you tell us what was the system which was established under that Order in Council?—A. No, I cannot, I was not in touch with that at all. Mr. Fraser and Mr. Sutherland practically looked after that themselves after their visit to London.

Q. Will you investigate that question, and at the next sitting tell us all the particulars about that item?—A. Alright, sir.

The witness retired.