excellent thing. I have never heard any criticism of the grant. I do not think any government since 1922 has considered it advisable to ask for such a statement, but if the committee thinks it should be had, I will take great pleasure in asking for a report.

Mr. STEWART: I do not want the minister to think that I am criticizing expenditure at all. It has been made all these years, as he has said. I think it is a very worthy and proper thing that the government should make this contribution. But in the ordinary course, without desiring to limit their activities or be critical in any way, and there being a representative of the department on the board, one would think that the department for its own satisfaction, not necessarily to disclose it to the house, would like to have some report or statement of the activities of the organization. I want it to be understood distinctly that in speaking in this way I am not criticizing the work of the organization or the contribution that is made; I merely suggest that it might be well to have some statement. I know my hon. friend's leader lays down very strictly the principle that parliament should have supervision of the expenditure of moneys voted, and it is a sound principle. So that without limiting their activity or interfering with their discretion, which I am sure is wisely exercised, I think it would be well for the minister's own satisfaction if he had a statement of their receipts and expenditures and their activities and methods.

Mr. JACOBS: That is, you do not expect the declaration of a dividend.

Mr. DONNELLY: Can the minister tell us anything about the regulations for the administration of this fund? Is it possible, after the death of a man in an outlying district, to obtain funds from the Last Post fund, and if so under what conditions?

Mr. POWER: Application is made to the officers of the fund, and the matter is considered by them, without reference to the department. I am not aware of what principles guide them in their decisions, but I do know that there are regulations, a copy of which I shall be pleased to give the hon. member.

Mr. CAHAN: I believe I am a life member of the Last Post fund in the city of Montreal, and I am sure that the funds of the organization are administered with the utmost efficiency and care. There is a careful audit of the expenditures, and I believe there will be no difficulty in the officials of the depart[Mr. Power.]

ment gaining access to the audited statements of expenditures for each branch of the Last Post fund. In fact I understand that expenditures are brought to the notice of government officials, and, perhaps tacitly, passed or approved by them.

Mr. DONNELLY: It is my understanding that after a funeral it is impossible to get any amount from this fund. I suggest that the minister would do well to look over the regulations and ascertain whether or not it would be possible to have certain amendments made. There have been instances of funerals in connection with which the need for assistance was apparent, and I believe in such instances some funds should be distributed. Justice should be done in those cases.

Mr. HEAPS: Are moneys from the \$60,000 allowed only to ex-service men who served overseas with the Canadian forces?

Mr. POWER: My understanding is that it is allowed to men who served in the imperial forces, and I believe also to those of the allied forces.

Mr. TAYLOR (Nanaimo): Shall we receive a copy of the balance sheet of the Last Post fund?

Mr. POWER: I shall be pleased to forward it.

Mr. TAYLOR (Nanaimo): As a matter of principle I suggest it should be left with the department. There should be information indicating the manner in which the \$60,000 is spent.

Mr. POWER: At a later time when I am dealing with estimates, I shall produce a document giving the information.

Mr. DOUGLAS: What is the procedure with respect to the burial of indigent soldiers? A number of officials of the legion have not known the proper steps to take, and as a result many indigent cases have had to be referred to local charitable institutions.

Mr. POWER: In every province and in most large municipalities there are committees of which members of the legion usually form a part. I am afraid it would not be possible for me offhand to tell the hon. member just what person he might call on the telephone in the event of an emergency, but I imagine at all points in Canada, with the exception of a few outlying districts, the committees must be readily accessible. Although Saskatchewan does not subscribe