these moneys are returned to a reactivated unit, or if the great majority of the personnel of the disbanded unit goes to another unit we allow those funds to follow the personnel.

Mr. CRUICKSHANK: Suppose an army camp bought a piano or chesterfield and they are disposed of?

The WITNESS: That goes into the second fund (b).

By Mr. Fulton:

Q. Do any of the amounts shown here include any of the funds referred to previously this morning as funds which units are going to be able to withdraw? Are they funds contributed say by women's auxiliaries?—A. Yes, this (b) army unit trust fund. When I have those disbandment instructions available for you gentlemen you will see a paragraph where in it is stated—that N.P.A.M. or reserve force units who gave or loaned moneys to counterpart active units may make a claim to recover that money. We have about 47—claims—we have records of about 147 N.P.A.M. or reserve units who gave or lent moneys to wartime active counterpart units, and today we have received claims for the recovery of those amounts from only about 47 units. Q. May I ask you what steps have been taken to acquaint the units?

Q. May I ask you what steps have been taken to acquaint the units? A. Yes, we have asked for action, and it has been published in the command orders; we have asked that every effort be made to get in these claims, anticipating such a committee as we have today. So far the result has not been satisfactory. But of the 47 claims we have received they represent a very great bulk of the total sum that was advanced—

Q. Would you be able to let us have at the same time you make this other information available a statement as to the proportion of this item (b) which comprises that fund you referred to—how much of this \$2,735,000 is withdrawable? A. The total I have not with me, but I would say approximately that the total amount advanced by N.P.A.M. and reserve units to counterpart active units was \$170,000—no more than that.

By Mr. Brooks:

Q. Might I ask in connection with that if the money advanced were spent for colours for a unit going overseas or for some other permanent asset of the unit, would that money be withdrawn? A. There is a question there. It is in our regulations that moneys will be returned to the N.P.A.M. or reserve unit to the extent that the money they turn in permits. That would mean that if the N.P.A.M. unit advances \$1,000 to the men's canteen and the men's canteen only turn in \$200, as our regulations stand we could only return \$200.

The CHAIRMAN: The point of your regulations is that the unit cannot get the return of its money from another regiment which prospered more than they did?

The WITNESS: That is the effect of it; and in addition to that if the unit turns in \$1,000 from its canteen fund we could not take any part of that and reimburse the officers' mess of the reserve unit.

Mr. COCKERAM: No, but to reimburse the regiment for new colours that they purchase for the regiment; I do not see why they should not get it, because although it had not come from the regimental funds the money was spent for the benefit of the regiment.

The WITNESS: It depends on the source of the funds largely.

By Mr. Cruickshank:

Q. Suppose there is a regular army camp and there is also a reserve unit, would they get the first choice for a piano or a chesterfield or would the traders get it on the open market? A. No, that is not the case. Units are given an