

- (c) Correspondence regarding the composition of the board, their duties and methods of performing same, returns being received and the information therein, exchange of experience on certain matters, etc.

As I have already explained, the recommendations in regard to staffs of the districts are passed to us for approval from time to time.

*11. Appointment District Audit Officers and Cooperation with Districts—*

(a) Investigate and inquire into qualifications and experience of officers recommended for appointment as district audit officers and assistant district audit officers.

(b) Make periodical visits to districts to coordinate the work of the district audit officers and to study procedure followed in the various districts. Advice to audit officers in regard to new methods adopted in other districts and with respect to any problems or matters referred for ruling or comment.

We also investigate and report upon such other matters or inquiries in connection with operation of messes and institutes as may be referred to N.D.H.Q. by district officers commanding. I should like to file a copy of these instructions, sir.

Generally speaking the duties of the district audit officer follow along the same line as the board here with the exception that some of the investigations naturally are headquarters matters only. The revision of the book was a special matter. Generally speaking they would be much the same.

The CHAIRMAN: I presume the committee would like to have that on the record. It could be printed as an appendix.

Agreed to.

*By Mr. Isnor:*

Q. In the event of a unit proceeding overseas, what happens with regard to the balance of the fund? There is no transfer of funds?—A. To England, sir?

Q. Yes.—A. They take them with them; they arrange all that.

Q. The funds?—A. Each unit arranges its own financing, yes. If they want to know how best to do it we are very glad to advise them; but the units carry it into effect in the districts. As regards amounts to be taken, in case the question comes up later, we have been asked from time to time if there is any restriction or limit on what they may take overseas. In the earlier days quite a few of those questions came up. It was apparently intended to place some limit or restriction, but it is left now for the unit to work out with the district officer commanding what the appropriate amount would be. We very seldom receive any requests for advice as to how much they could take or how much they should not.

*By Mr. Ross (Middlesex East):*

Q. Each unit can use a system of bookkeeping of their own?—A. We require them to use the books that are provided, except that if some other system equally good is used and it is satisfactory to the district officer commanding, that is accepted.

Q. There is no uniform system laid down?—A. The ruling actually is that they must adopt a suitable double-entry bookkeeping system; and to assist them in that we provide certain books and in the regulations we require them to keep certain records. If they do not choose to keep them in the actual books that we provide they must get the information in some other way.

*By Mr. Castleden:*

Q. Have any recommendations gone forward in regard to reserve units with relation to the disposal of funds in case they are going active? I understand you are having some difficulty in regard to a lack of uniformity.—A. No; these regimental funds had been built up almost entirely by donations from friends