

late teens. The policy of the Ontario Board is in striking contrast with those adopted by certain other provincial boards, and it is difficult to see what ultimate disposal of their funds they can make under the terms of reference of the Act which definitely specifies the following as the objects:—

1. For assistance in the education of children of ex-service men, special cases.
2. For relief of urgent cases amongst ex-service men (not pensioners), resulting from sickness, operations, etc.
3. For relief of urgent cases of widows and orphans of ex-service men (not pensioners), resulting from illness, etc.
4. No relief to be granted for conditions resulting from unemployment.

SASKATCHEWAN

In the case of Saskatchewan, on March 31, 1939, report showed \$5,432.70. In March, 1940, a report was requested but was not received. Subsequently investigation into the administration of the Saskatchewan Canteen Fund took place, and copy of a letter from the Premier of Saskatchewan to the Secretary of the Department of Pensions and National Health, dated July 12, 1940, shows the position. It will be noted that the Saskatchewan Government has agreed to pay into the fund, \$38,960.90, being the amount which the Commissioner found to have been improperly and illegally paid out.

NOVA SCOTIA

Balance \$280.70 as at 31.3.40.

A policy of assistance to veterans in need was adopted in Nova Scotia, and in certain cases loans were made to various individuals, which were still outstanding and apparently uncollectible.

NEW BRUNSWICK

Total Allotted—\$99,869.42 Balance \$49,303.49 as at 31.3.40.

PRINCE EDWARD ISLAND

Total Allotted—\$18,124.63 Fund exhausted 31.3.38.

2. *Regimental Funds*

In addition to the Canteen Funds the *Canada Gazette* of November 17, 1917, shows the following recapitulation of Regimental Funds returned to Canada to be placed at the disposal of Regimental Units, the last of which was given in Schedule A. of the *Canada Gazette* of November 17, 1917, pages 1590 to 1594.

RECAPITULATION

Trusts created in Canada as per Schedule.....	£37,366	9s.	9d.
Estimated funds in England available for settlement in Canada....	£20,000	0s.	0d.
Estimated value of band instruments disposed of.....	£16,961	18s.	0d.
Estimated value of other regimental property and assets, including field kitchens returned to Canada, or otherwise disposed of....	£20,000	0s.	0d.
	£84,328	7s.	9d.

These Regimental Funds belonged to disbanded units in England which on the authority of the Regimental Funds Board were returned to Trustees of Regimental Funds in Canada.

It should be noted that these Regimental Funds were in some cases used to assist ex-service men of specific units but the Department of Pensions has no official record of the actual amounts disbursed in this way by various units. It may be that such a record exists in the Department of National Defence.