

Mr. BENNETT: The explanatory note also says:

Subsection 5 of the act is covered by section 50 (2), (g), of this bill.

Mr. ELLIOTT: Is subsection 5 an exact copy of section 91 of chapter 178? It does not appear so.

Mr. BENNETT: If my hon. friend will look at section 50, he will find that the auditor general now makes that report, so that under paragraph (g) of subsection 2 of section 50 an independent official does that.

Section agreed to.

On section 34.—Refunds of parliamentary fees.

Mr. BENNETT: In recent years, moneys paid in on bills have been paid into the consolidated fund. This makes provision that refunds shall be notified by the proper officer of parliament to the minister and shall be paid by him out of the consolidated revenue fund. That is to enable them to be paid without the necessity of having an item inserted in the estimates and the money voted by parliament. Otherwise there is no provision for payment except in the manner I have indicated.

Section agreed to.

Sections 35 to 38, inclusive, agreed to.

On section 39.—Appointment and salary of auditor general.

Mr. BENNETT: This section removes the difficulty that the auditor general has pointed out once or twice. It provides that his salary shall be a charge in its entirety on the consolidated revenue fund. His salary was \$5,000 and we voted an additional \$10,000. He is an officer of parliament and not in any way of the government.

Section agreed to.

Sections 40 to 44, inclusive, agreed to.

On section 45.—Auditor general to be satisfied revenue accounted for—notification of appointments.

Mr. BENNETT: The auditor general is at once advised and orders in council are sent to him. This makes the matter statutory.

Section agreed to.

Sections 46 and 47 agreed to.

[Mr. Elliott.]

On section 48.—Auditor general shall pre-audit if directed by governor in council.

Mr. LAPOINTE: This is a new section.

Mr. BENNETT: Without taking up the time of the committee, I may say the necessity is quite apparent. Where you have large accounts, it is desirable to have power to ask the auditor general, before payments are made, to make a preaudit. This was done in one or two cases, but a question was raised as to the authority. The officials of the department say that notation was made and this action is taken to meet the situation.

Sir EUGENE Fiset: This was done all during the war.

Mr. STEWART (Edmonton): The auditor general has always taken the ground that he has the authority.

Mr. BENNETT: Yes, and this is to make it clear that he may secure the authority.

Section agreed to.

On section 50—Auditor General's report.

Mr. BENNETT: In paragraph (g) of subsection (2) of this section, the former Minister of Public Works will find his question answered.

Mr. RALSTON: Is the date changed for bringing down the auditor general's report?

Mr. BENNETT: That is kept as it was: Then within one week after parliament is next assembled.

Mr. RALSTON: The explanatory note reads:

The first portion of subsection (1) is new and specifies a date at which the Auditor General's report is to be ready.

That is new, I take it.

Mr. BENNETT: Yes.

Mr. RALSTON: Can we do any better than that?

Mr. BENNETT: The question which my hon. friend has asked is the same as the one I asked. This is a huge task. Until I actually saw what was involved in the way of effort in connection with the preparation of the report, I would have been inclined to answer the hon. member's question in the affirmative. Knowing what I know now and having listened with care to what has been said by the departmental officials, I am inclined to think it is difficult to do better than that.