

Auditor General's Report

Mr. J. R. MacNICOL (Davenport): If it is in order I should like to say just a word with regard to what the minister has said in reference to a wider description to be given in the public accounts. In years past I made an earnest study of the public accounts and the auditor general's report, and they gave very full and extensive surveys of the expenditures of each department. I am glad to say that the minister is going to return, to a large extent, to the former system; if I understood him correctly he said that general accounts relating to the departments would be shown as low as \$5,000.

Mr. ILSLEY: I think it is \$10,000 in connection with war contracts.

Mr. MacNICOL: I should like to see the report go a great deal lower than that. An item for \$5,000 is quite large. If, for instance, one wants to look up something pertaining to Indian affairs, in connection with the motor-boats or motorcars used in connection with Indian agencies, and so on, a limit of \$5,000 would be too high to enable one to look very closely into the expenditures of many departments. However, as one who has pressed very hard for a more extensive report in connection with the public finances, I am glad to see that at least we are getting some concession. The hon. member for Témiscouata (Mr. Pouliot) is not in his place at the moment, but he also has pressed for this more complete breakdown of expenditures, and I feel it my duty on his behalf, too, to thank the minister for this action. I want to compliment the hon. member for Témiscouata upon having pressed for the same thing that I have been requesting, together with others in the house.

Mr. ILSLEY: The hon. member for Wellington North (Mr. Blair) made a similar request the other day.

Mr. MacNICOL: Yes, but the hon. member for Témiscouata and I have been at it for quite a while, together with the leader of the opposition (Mr. Hanson).

INCOME WAR TAX ACT

The house resumed consideration in committee of Bill No. 115, to amend the Income War Tax Act—Mr. Ilesley—Mr. McCann in the chair.

On section 1—Normal tax.

Mr. STIRLING: Following the remarks made by the leader of the opposition on second reading, it appears to some of us that it is almost futile to endeavour to take up a bill of this magnitude and extent and attempt to dissect and debate it in a matter

[Mr. Ilesley.]

of hours. A couple of weeks would not be too long for that. I would suggest, in order to facilitate the work of the committee, that as we go through the bill the minister might be good enough to describe clause by clause what is new in the printed bill. I think that might go a considerable distance in elucidating the subject before the committee. Some of us had an opportunity of reading the mimeographed sheets that were distributed, but even with that assistance it is far too large a measure for us really to dissect it in the hours, probably, that are at our disposal.

Mr. ILSLEY: I will try to do that, Mr. Chairman. I should not like to be held to a rigid undertaking to bring to the attention of the committee everything that is new, but I have tried very hard to keep new features out. There are a number of provisions that I should like to have inserted in the bill, but I knew they would just open up discussion, and since it was getting late in the session, these sections follow the resolutions very closely. Of course it is one thing to draw up resolutions which give a general idea of what one intends, and another thing to put those intentions in the form of a bill. When the attempt is made to do so, all kinds of minor difficulties arise, and minor questions of policy have to be decided in drawing the bill. I will bring to the attention of the committee everything I can think of. I do not think there is anything new in the rules contained in section 1.

Mr. STIRLING: I believe a considerable amount of discussion took place in the resolution stage.

Mr. ILSLEY: Oh, yes; there was a very long debate on the resolutions, and so far as I know there is no change of any importance in these rules. I have an amendment to be moved to rule 2 on page 7 of the bill. The amendment is that rule 2 of section 1 (3) of this bill be amended by adding thereto the following proviso:

Provided that the aforesaid amount of \$1,600 shall not apply in respect of female commissioned officers, and that the governor in council may by order fix an amount to apply in respect of such female officers, having regard to differences in pay between male and female warrant or non-commissioned officers.

That gives the governor in council a little power, but clearly it is inappropriate to put a floor of \$1,600 under the tax of the female commissioned officers, because their pay is only about two-thirds that of the male officers.

Mr. GIBSON: I so move.

Mr. STIRLING: Is that (c) in line 24?