

tems of accountants practically for every department of government service, with separate book-keepers—yes departmental auditors and the like—and then to have a grand battery to come into action when everything is all over in the person of the Auditor General. My idea was that we would apply the ordinary principles of pre-audit. Under that system the whole accounting would be taken over by the Finance department. That department would have a representative in each one of these other departments making his daily entries, and the next day the entries for the previous day would be over to the Eastern block, being checked and audited, not only as to payments but also as to receipts.

Mr. MARCIL (Bonaventure): Whom would the hon. member have make these appointments

Sir HENRY DRAYTON: I would not be so much concerned about that. Sometimes the government makes good appointments. Every government makes some good appointments, but sometimes they make terrible appointments, and this government has made many such. I think the appointments of the commission are very much better than those of this government, if the hon. gentleman wants my opinion.

Mr. MARCIL (Bonaventure): My hon. friend said that some appointments made by the commission were not at all satisfactory.

Sir HENRY DRAYTON: Yes, and some appointments made by the government are not at all satisfactory.

Mr. GARLAND (Bow River): Is it not also true that any appointment made by the commission which is unsatisfactory can readily be cancelled?

Sir HENRY DRAYTON: There is no difficulty at all. The government need never accept any nominee of the commission. It is very much more difficult when the government makes an appointment which is wrong. In that event the country is saddled with the appointment. My hon. friend knows that in connection with this very matter appointments have been made by the government which he regrets, and instead of there being a whole lot of appointments to be made, as my hon. friend's question would suggest, there are a whole lot of dismissals which should be made.

Mr. MARCIL (Bonaventure): I only wanted the view of the hon. member. Would he recommend that the appointment be made

by the minister in charge of the department or by the commission?

Sir HENRY DRAYTON: It would depend on how free a hand the minister would have in connection with those appointments. He may have to deal with patronage. If the matter were entirely in the hands of my hon. friend (Mr. Robb) I have no doubt he would make good appointments. But instead of being appointments there would be dismissals; instead of having duplicate forces all over you would have one central force and you would have books of original entry today in one department, and to-morrow they

5 p.m. would be audited in the Finance department. These matters would

be audited day by day; you would never have a payment without it being audited; and you would not have the position which we have to-day of departments entering into financial obligations entirely apart from the imprimatur of my hon. friend who is going to supply the money. In our system to-day we have the old letter-of-credit system, under which every department can have so many thousands of dollars to spend just as and when it pleases and the department that has to do with making provision for the funds is left powerless. It is worse than that, we can have large commitments entered into. There is enough money on hand in the department to start the thing. The first thing my hon. friend knows—he will not deny it, because it is one of the things he wants to get free from—he is committed to something which he has to carry on, no matter how big or how heavy it is. There are meetings of the Treasury board,—and my hon. friend will agree with this—where, when a question is asked, the representative of the department will say, "But this has already been paid."

Mr. ROBB: That is true.

Sir HENRY DRAYTON: Yes, there is no doubt about it. It is absolutely ridiculous. I want to have the proper system put into effect at once—I see no reason why it should not be put into effect to-day. I admit all these matters present some difficulty, but you can never do anything without running up against a little bit of difficulty here and there. You only overcome those difficulties by meeting them and starting to do something with them. It is quite true, as my hon. friend says, that this is a big business we are carrying on. It is rather difficult to look after a pre-audit system when we are spending some money on the continent. Let us look at that bogey for just a minute. Here we are in