by the Minister of Finance should include a statement of the reasons for which the warrants were issued, showing the urgent and immediate necessity for them; and it appears that this is required by the Act, because it says:

"The Auditor General shall in all such cases prepare a statement of all such legal opinions, reports of Council, special warrants and cheques issued without his certificate, and of all expenditure incurred in consequence there, f, which he shall deliver to the Minister of Fin-ance and Receiver General, to be by him presented to Parliament not later than the third day of the Session thereof then next ensuing."

The object in having this return is not only that we should guard the public expenditure, but that the Government should be required to show to Parliament the urgent and immediate requirements which made it necessary to incur such unauthorised expenditure.

Sir CHARLES TUPPER. The hon. gentleman does not touch the point I raised, that is, that you cannot get. the Governor General's warrant at all without stating precisely in the same terms that he has read to the House the urgent necessity that exists. That is all that is contained in what he read; there is no information further; because the law requires that the Governor General's warrant shall only be obtained on the statement that the necessity of the expenditure is urgent and unforescen, and that there is no parliamentary provision for it. So that the hon. gentleman's argument does not affect the case at all.

Mr. WELDON. I do not think we quite understand each other in this matter. There is no doubt that the law is as pointed out by the hon. Minister of Finance, that urgency is a condition precedent to the issue of the Order in Council. The Act provides that the Auditor General shall prepare a statement of all such reports of Council, special warrants and all expenditure incurred in consequence thereof, which he shall deliver to the Minister of Finance, to be by him presented to Parliament, not later than the third day of the Session thereof then next ensuing.

Sir CHARLES TUPPER. That has been done in all these cases.

Mr. WELDON. That has been done, but what I say is that it should appear in the statement brought down to this House.

Sir CHARLES TUPPER. Then, the hon. gentleman, I suppose, will be very much surprised when I tell him that although the law requires that this statement should be laid on the Table within so many days of the Session, in the years 1874, 1875 and 1876, the Government did not lay any statement on the Table of the House at all, although they had expended money in the same way.

Sir RICHARD CARTWRIGHT. The law was passed in 1878.

Sir CHARLES TUPPER. No, the law was passed before. It was exactly the same in 1874 that it is to-day.

Sir RICHARD CARTWRIGHT. What warrants were taken in those years?

Sir CHARLES TUPPER. A number of warrants. The hon, gentleman will find in the Supplementary Estimates a large number of items, with a foot note saying that \$222,000 of the above were issued on Governor General's warrants.

Sir RICHARD CARTWRIGHT. What year?

Sir CHARLES TUPPER. 1877, I think.

Sir RICHARD CARTWRIGHT. That was brought down in the proper time.

1878.

Mr. WELDON.

Sir CHARLES TUPPER. The law requiring these Governor General's warrants to be laid on the Table of the House was passed in 1867.

Sir RICHARD CARTWRIGHT. As this is getting to be a conversational discussion, I may remind the hon. gentleman that the warrants for that \$222,000 he refers to were brought down and laid on the Table on the 3th of February.

Sir CHARLES TUPPER. Not in the previous years.

Sir RICHARD CARTWRIGHT. You have not produced the statement of the previous years.

Sir CHARLES TUPPER. Because they are not in the archives and cannot be produced. Therefore it is impossible to comply with the demand of the hon. gentleman.

Mr. WELDON. What I say is that the authority was not obtained previous to 1878, and the Auditor General's office was not created until that year. But when the hon. Minister of Finance refers to the statements brought down in those years as his justification, I say the circumstances are very different. Those statements showed precisely the days on which the Orders in Council and the warrants were issued, and it is the duty of the Government to bring down the warrants and Orders in Council as well as the accounts. What have we to show the urgency of these matters? We can form no opinion with reference to many of these trans. actions, and we can hardly suppose a case in which there was urgency. On the 14th of April, by Order in Council passed on the 12th of April, \$4,000 is paid to the St Cath-arines Milling and Lumber Company for their costs in the suit of the Queen against that company.

Sir CHARLES TUPPER. That is only half the amount voted by Parliament for the purpose.

Mr. WELDON. If it is a lapsed vote, it should be so pointed out; and that, again, is a strong argument why we should have the warrants, the Orders in Council or the report of the Committee of Privy Council, to show the House whether it is a lapsed vote or not. In some cases the amounts are stated to be lapsed votes, and I am not dis-posed to quarrel very much with them; but where it does not appear that the expenditure is a lapsed vote, but appears to be something new, the objection is that on the eve of the sitting of Parliament the Government passed this Order in Council with regard to a matter for which over, as a lawyer, I cannot see any urgent and immediate necessity. Then, we find that nearly \$85,000 was expended in October and December and March for rolling stock on the Intercolonial Railway. We voted an appropriation for that purpose for the year; and has there been during the past year such destruction of the rolling stock as to require the expenditure of that amount of money for additional rolling stock ?

Sir CHARLES TUPPER. Would my hon. friend allow me to call his attention to the fact that in the appropriation of the Governor General's warrant, which he has in his hand, of 1878, there is \$76,726 for Intercolonial freight cars.

Sir RICHARD CARTWRIGHT. A lapsed balance.

Sir CHARLES TUPPER. It is not so stated.

Sir RICHARD CARTWRIGHT. Yes, it is so stated.

S'r CHARLES TUPPER. Yes, I believe it is, but the service is precisely the same as that taken exception to.

Mr. WELDON. The Order in Council reads:

"On a memorandum dated 15th October, 1877, from the hon. the Min-Sir CHARLES TUPPER. No, not laid on the Table. Mr. WELDON. The Audit Act was not passed until 878. No. WELDON. The Audit Act was not passed until 878.