

the endorsement and approval of members on both sides of this House who know how desirable it is that the checking of the public expenditure, should be real and not perfunctory. Now, Parliament has made the Auditor General an independent officer; but if he is not supported with a proper staff, you may do indirectly what you dare not do directly—you may make him an inefficient officer. The hon. gentleman told us to-night about the nature of the Auditor General's duties, and cites the evidence given in Britain, I think he said, in the year 1861—

Sir CHARLES HIBBERT TUPPER. No; 1871.

Mr. DAVIES (P.E.I.) Well, 1871—at a parliamentary inquiry in England, showing the opinions which certain gentlemen there held as to the functions of the Auditor. I venture respectfully to submit to the hon. gentleman that three-quarters of the quotations he made are entirely beside the mark. And why? Because the Auditor General here does not hold his office and does not discharge the duties appertaining to his office under any instructions from the executive or even from this House; but he holds his office and discharges his functions as they are prescribed in an Act of Parliament, and if he faithfully discharges his duties, whether he pleases or displeases the executive, he will gain the approval of the better men on both sides of the House. Now, instead of referring to the opinion of gentlemen in England, whoever they may be, it would have been better if the hon. gentleman had referred to the Act of Parliament itself.

Sir CHARLES HIBBERT TUPPER. It is almost a transcript of the Imperial Act.

Mr. DAVIES (P.E.I.) In some respects it goes a good deal further. The Act provides for the appointment of an Auditor General and defines his duties. After providing for the appointment and providing that the Auditor General shall have power to order the internal conduct of his own office, it goes on to provide in section 31:

The Auditor General shall see that no cheque issues for the payment of any public money for which there is no direct parliamentary appropriation, or in excess of such appropriation, the expenditure of which has been authorized by the Governor in Council; and he shall report to the Governor in Council, through the Minister of Finance and Receiver General, any case in which a sub-accountant has expended money out of the proceeds of any accountable credit, for any purpose for which there is no legislative authority, or beyond the amount for which there is such authority.

Now, the hon. gentleman knows that the Auditor General dare not shirk his duties in that regard. Does the hon. gentleman mean to tell me that if any officer of the Government, whether he is one of the executive, or a deputy head, infringes the rule

laid down there, the Auditor General is not bound to call him to account and to bring the facts officially before the proper authority and also publish it in his report? The Act goes on further to provide:

No cheque for public money shall issue except upon the certificate of the Auditor General that there is parliamentary authority for the expenditure.

So that he is bound in every case where expenditure takes place to see that there is proper parliamentary authority for it. Then, after certain cases are provided for, the Act provides:

If the Auditor General has refused to certify that a cheque of the Minister of Finance and Receiver General may issue, on the ground that the money is not justly due, or that it is in excess of the authority granted by the Council, or for any reason other than that there is no parliamentary authority, then, upon the report of the case prepared by the Auditor General and the Deputy of the Minister of Finance and Receiver General, the Treasury Board shall be the judge of the sufficiency of the Auditor General's objection, and may sustain him or order the issue of the cheque, in its discretion:

2. 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 thereof, which he shall deliver to the Minister of Finance and Receiver General, to be by him presented to Parliament, not later than the third day of the session thereof next ensuing.

So, when the hon. gentleman talks about the Auditor General publishing what he is pleased to call a not very dignified language, the tittle-tattle of his report, he forgets that in all these instances the Auditor General is merely discharging his duties devolving upon him under the statute.

Mr. FOSTER. What you read does not give him the power you claim.

Mr. DAVIES (P.E.I.) Yes, it does.

Mr. FOSTER. That is a special case when certain contingencies arise.

Mr. DAVIES (P.E.I.) I say, in all these excepted cases, where he refuses to pass the cheque and is over-ruled by the treasury board he must publish the correspondence in his report.

Sir CHARLES HIBBERT TUPPER. That is not what I referred to as tittle-tattle; but the ordinary correspondence that takes place daily.

Mr. DAVIES (P.E.I.) The next section goes on to provide:

No payment shall be authorized by the Auditor General—

And this is a most material section of the law—

—in respect of work performed, or material supplied, by any person in connection with any part of the public service of Canada, unless, in addi-