

know it. My own impression is that the Auditor General and the tax-payer are just as far apart as the Clerk of this House and the tax-payer. The Auditor General does his work and the Government does its work; the Government is responsible to the members of this House, and the members of this House will fight the battle of the tax-payers. And so I think that statement might also have been left out of the Auditor General's petition. Now, as to the audit. My hon. friend wants to know whether there is not a good deal of dissatisfaction on the part of the Government as to the kind of display made in the Auditor General's book—whether that is not a reason for all this alleged oppression. There is no oppression, but suppose we take that argument and see what it is worth. The Auditor General goes upon a certain system now. The Audit Department was founded, and the Act gave the Auditor General power, based on the English system. When the Auditor General started out he started on the English system, and his first reports were in that form. Let any hon. gentleman take the report for 1879, and a number of succeeding years, and read them, and he will see the English system copied exactly. In those days, when he came to any department, he simply stated the nature of the expenditure, how much less than granted, or how much more than granted, and, if everything was in proper form, gave his certificate. If there was anything wrong with the account, he made a note of it. I have here the audit for the British Parliament for 1891 and 1892. Take, for instance, the expenditures on royal parks and gardens. You have a statement of the salaries, the grant that was made, what was spent less than was granted, or what was spent more than was granted, under the different items, and the certificate of the Auditor General to that effect. But when we take the report of the Auditor General of the Dominion for 1894, or any other of his reports of late years, we find that it is much more than an audit; it is a display of every item of expenditure and revenue down to its minutest detail, so far as his staff have the time to gather it up, and so far as printer's ink can spread it out to be reported to this Parliament.

Mr. LAURIER. Is there anything wrong in that?

Mr. FOSTER. Is there anything wrong in that? My hon. friend might say there was nothing wrong with a great many things which would yet be out of place under certain circumstances. There is nothing wrong with my hon. friend dancing a jig; but if he were to step out on this floor and dance a jig while the Speaker was in the Chair, his act would attract attention as being somewhat out of place. There would be nothing wrong in the Auditor General, if he took it into his head, making his volume five times as large as it is by putting in the names of every male inhabitant of Canada to whom

no sum of money was paid. At least, he would have both the positive and negative—the names of those who received money and the names of those who did not. Take, for instance, the first thing in the Auditor General's Report. There is a list giving the names of persons who received pay from more than one source, exactly the amount received in each case and the source from which it was received. Is there anything wrong in that? my hon. friend would say. No, nothing wrong in that, and the Auditor General does not say there is anything wrong in it. The law permits the payment; the House of Commons passed the law; the administration is acting according to the law. There is no audit in this. The English audit, and what was formerly the Auditor General's audit, would simply give a statement of the salaries or disbursements, state what amount over or what amount under the grant, and if at any time he found that there was a theft of money or any wrong in any way, he would simply make a note of it and call the attention of the House to it. But this report goes very much further. It is a display of items which have nothing to do with an audit. Sir, you may look through the Audit Act without finding anything that forbids the Auditor General to display all these items, but you will find also that the general tenor of the Act is to provide for an audit such as the Auditor General first made. He is to take the expenditure and the grants made by Parliament and to see that the expenditure is made in accordance with the grant, and if there is any over-expenditure or under-expenditure, he is to make a statement of that fact—not to put down the details of every transaction with every Tom, Dick and Harry who happened to be paid for a pound of nails or a hundred feet of boards. Now, do you see how unfair this is in some respects, and how misleading to members of the House. If the Auditor General's Report is to give the details of everything that is bought and sold, there ought to be alongside the specification in each case. Otherwise we are led into difficulty in discussing the matter in this House. And if we, with our knowledge of the technique of these matters, are apt to be misled, how much more are the public into whose hands this volume may happen to fall, likely to be misled. You have the generic name given in any case, but you may have a dozen species of that thing, varying in value by hundreds of dollars. Simply to give the name and the price, without any specification as to quality or anything of that kind, is really wrong information. I will not pursue this subject any further at the present time. I want to say this, that I do not think we can grant, on this petition, the committee that is asked for. To grant a state committee, a committee of the House, on the statement that two men have been refused promotion, and that \$500, in a year of stringency, has been