

Mr. ROBB: I have the figures right here. They are as follows:

	Old Contract	New Contract
Fractional (25 cents) notes per thousand sheets.	\$66	\$62 70
\$1 notes per thousand sheets. . .	62	58 90
\$2 notes per thousand sheets. . .	62	58 90
\$5 notes per thousand sheets. . .	80	76 00
\$500 notes per thousand sheets. . .	85	80 75
\$1,000 notes per thousand sheets.	85	80 75
Bank specials—		
\$500 notes per thousand sheets. .	65	61 75

The rest are all the same down to the fifty-thousands. I imagine the reason for the difference in cost is the lessened number.

Mr. SPENCER: They average about six cents a piece, then.

Mr. ROBB: Yes, I suppose so. That is for a thousand sheets. There are ten on a sheet of the fractionals, four on a sheet of the dollars, and one on a sheet of the bank specials.

Mr. GARLAND (Bow River): A minute ago the minister made a statement that before the end of the session he proposed to introduce some changes.

Mr. ROBB: My hon. friend will recall that two or three years ago there was introduced what was known as a Board of Audit. That board was composed of two chartered accountants, the Auditor General, and the Deputy Minister of Finance. The intention was that the Board of Audit should go very carefully into the affairs of the different departments, devise a system to prevent overlapping in each department, and effect economies. They have been doing some work in the different departments, but the work is not yet completed. We are going to extend the term of the act, and I purpose making some changes in it. If I remain in charge of the department I am going to ask the board for their advice—of course it will not be accepted until it is submitted to parliament—as to the adoption of a more effective measure of control by a pre-audit. There are some people who believe we should have a pre-audit before any account is paid.

Mr. GARLAND (Bow River): Controlled by whom?

Mr. ROBB: Controlled by the department that is responsible. There are those who believe that before any account is paid it should be audited. Of course there are difficulties in the way where we do business with foreign countries; but something of that nature could be worked out in order to have more effective control not only of the expenditure but of the revenues of the country.

[Mr. Spencer.]

Mr. GARLAND (Bow River): I think the minister is to be heartily congratulated on his decision.

Sir HENRY DRAYTON: I was not in when this discussion started, but there is no question at all in my mind, not as to the advisability, but as to the absolute necessity, of reform in connection with our present methods. I had a bill prepared when I was in the department which I proposed to submit to parliament. That proposition was rudely interrupted by the elections of 1921. I see no reason, and never could see any, why ordinary business methods ought not to be applied in government administration. It is not a question of to-day or yesterday, it is a question of decades practically, since modern business discovered that when you are dealing with large transactions and large corporations the only safe thing to do is to have a running audit, which is generally described as a pre-audit. Our system here in the past has been a system practically of auditing all disbursements. We have a large book called the Auditor General's report which tells us a year afterwards, when the money is all gone, just what has been paid, and shows clearly that the payment has been made. Of course, it is nice to know where your money has gone, but it is really better to know in the first instance whether your money should go at all.

Mr. ROBB: Hear, hear.

Sir HENRY DRAYTON: That is the idea of the pre-audit. After the defeat of the former administration I spoke to my right hon. friend the present Minister of Finance (Mr. Fielding) about it; I thought it was something with which politics had nothing to do. Well, I am afraid that perhaps I am a good deal more radical than my right hon. friend. He saw some difficulties in the way and after awhile—after approaching him more than once and after the lapse of a good deal of time—he suggested to me that possibly the best way of arriving at this matter would be to appoint a board of audit for the purpose of going into the whole question. Personally I think there is only one thing necessary and that is a little action. The question of a pre-audit is nothing new. I at once fell in line with my right hon. friend, as he did not see his way clear to do what I thought should be done, and this board was appointed. The idea that I had—and I may just as well tell the House now because I want to get the earliest expression of opinion that we can get in the matter now that it has been brought up again—was that it was absolutely unnecessary to have separate sys-