

accounts what they have prescribed for the guidance of the Controller and Auditor General. They would then, if they had discovered any inaccuracies or irregularities, have recorded their opinions thereupon, and they would have submitted these opinions to the House. That is precisely the process that I follow under the direction of the House.

Then the question was put to him :

Supposing the House of Commons were to declare itself not satisfied with the present limited appropriation audit which you conduct, and to give you the power and the staff necessary to conduct a complete audit, would not that be really calling upon you to do a second time work which had already been done within the War Office ?

To which he replied :

That depends entirely upon the directions which may be given me by the House of Commons. An effectual audit does not necessarily mean a complete second detailed examination.

Then the question is put :

That is to say, by direction of the Act of Parliament ?—Yes. I mean by direction of the Act of Parliament ; the directions of the House of Commons under which I act, are embodied in an Act of Parliament. An auditor is not entitled to make regulations for himself ; the regulations for his guidance must be prescribed by his employers. The House of Commons, therefore, must lay down the regulations under which their officer must conduct the audit of public accounts on their behalf. For reasons no doubt satisfactory to themselves, they have laid down those regulations to which I have pointed, some more comprehensive, and others, as in the case of the Army and Navy, more limited.

Again at 2752, he says :

The duties of the Controller and Auditor General are passive ; to obey the instructions which are laid down for him ; not to prescribe what they should be.

That is the evidence which, I think, is at least entitled to serious consideration at the hands of the House in support of the position I am taking, and that is that the Auditor General should not himself undertake to instruct this House as to the system ; that that is a matter peculiar to the House of Commons ; and when we want his assistance, we will ask for it and it will be suggested in the proper way how we shall obtain it. There are other questions that I would perhaps have been warranted in going into, but I find that I have already occupied so much of the time of the House by reference to what I believe valuable opinion, that I will not venture to trespass at greater length upon your attention. But I hope that in all I have said I have in no sense led the House to misunderstand the position which I believe the leader of this House, with the assent of all his colleagues, has taken up to-day. And it is not that we desire to flinch in any particular from the most thorough and critical examination that this House considers necessary ; but that we are most jealous that there shall be no interference with the functions of this House, or with

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the functions of the executive, mark you, on the part of any officer of a department, either in the Auditor General's branch or in any other branch, but that in the regular and constitutional manner, subjects requiring attention shall be brought forward by members of this House upon their responsibility.

Mr. DAVIES (P.E.I.) I can promise the House that, though I follow the Minister of Justice in the debate and intend to refer to some of his statements and arguments, I shall not follow him in the length of time he has thought fit to occupy in dealing with this subject. The hon. gentleman thought it necessary to occupy a half an hour before dinner and over an hour since dinner, not in discussing the petition of the Auditor General but in denouncing the conduct of that gentleman in language which I venture to say can hardly be regarded as judicious. Coming from the Minister of Justice, I will venture say that his language was extreme and ill-judged. The hon. gentleman knows that the Auditor General occupies a position in this country which the general public would be sorry to see impaired. He is an officer of very great responsibility and power. Parliament has seen fit to invest him with authority which the executive, strong as the hon. gentleman pronounced it to be, have no right to interfere with. He holds his office by the same tenure as a judge of the land—during good behaviour, and no government, I care not how strong it might be, would dare to interfere directly with the Auditor General. The hon. gentleman has seen fit to berate and denounce that gentleman by the hour as though he were a common criminal. He has told us that the Auditor General's petition was both unconstitutional and impudent. After reflection he withdrew the first statement, and before he closed admitted that the Auditor General had pursued a perfectly proper constitutional course in laying what he believed to be his grievance before this House. So we start with the fact that we have a petition properly laid before us and containing statements that demand our careful attention. I venture to say, Sir, that in the discharge of his duties for the last sixteen years, the Auditor General, has so entrenched himself in the public favour that no government would dare directly to impair the usefulness of his office. He is recognized, Sir, as the economy branch of the Government, that branch of the Government which holds control over the extravagance which in the past has been reckless. And hon. gentlemen know this, and it is because they know it that they denounced him in this House. I rise for one to enter my protest against an officer so situated being denounced as this officer has been denounced to-night. So long as the Auditor General discharges his duties fairly, faithfully and fearlessly, he can only count on enemies in the executive, but, at least, he can hope for