the country and a new hand was put on the books who did not fully understand the accounts. After some time, and after a good deal of confusion in the accounts, Mr. Courtney was called upon to straighten out the matter.

Mr. FIELDING. My hon. friend (Mr. Sproule) has magnified it a little, I am afraid.

Mr. SPROULE. If the hon, member for Halton (Mr. Henderson) were here, he could give the details. I remember distinctly the explanation given to that hon, gentleman by the minister as to why the accounts did not work out as they had done before. The explanation, as I recollect, was what I have given.

Mr. FIELDING. It was explained by Mr. Courtney in his report of the following year and is absolutely clear and intelligible to anybody who will take the trouble to read it. There was an error in the interpretation of the Acts in relation to these things, and certain matters were not properly entered.

Mr. URIAH WILSON. What 'advantage is there in calling this new officer 'assistant deputy'?

Mr. FIELDING. What would my hon. friend (Mr. Uriah Wilson) wish me to call him?

Mr. URIAH WILSON. I do not see any advantage in changing any existing name.

Mr. FIELDING. If this name is as good as any other, what harm is there in using it?

Mr. URIAH WILSON. But why should there be a change without any reason given?

Mr. FIELDING. I have given the reason: I want to bring in a gentleman who will strengthen the service and one to whom we shall need to pay a fairly respectable salary. This gentleman may attach some importance to the name; he might be more willing to work for us as assistant deputy than as a clerk.

Mr. SPROULE. I fancy it means practically two deputies. We may make up our minds to that in the future, because, no doubt in a little while, the salary will reach that of a deputy.

Mr. FIELDING. It would not be very high, even then.

Expenses in connection wth the tariff inquiry, \$5,000.

Mr. FIELDING. We took an appropriation of \$10,000 for that service, and now we ask for this vote making \$15,000. Besides this we shall ask for a vote of \$2,000 for the present year, in case any further expenditure may become necesary. The \$15,000 will about cover the expenditure to June 30 last. The expenditure was approximately as follows:

Mr. SPROULE.

Expenses of the several ministers—travelling and living expenses, say \$3,867.

Mr. FOWLER. Pretty high rate, wasn't it?

Mr. FIELDING. No; considering the amount of travelling done, the rate was not high.

Mr. FOWLER. Does that include all charges of travelling?

Mr. FIELDING. Yes, everything.

Mr. FOWLER. You had a special car?

Mr. FIELDING. This only includes the expenses of the ministers themselves. The expenses of the staff are given separately.

Mr. FOWLER. But you travelled in a private car?

Mr. FIELDING. Yes, but you must live on something?

Mr. FOWLER. Was the car supplied?

Mr. FIELDING. It was a government car.

Mr. FOWLER. Was it not supplied with the ordinary articles of food?

Mr. FIELDING. All reasonable articles,—that is all included. Everything in the way of the personal expenses of the ministers, hotel charges, where they lived at hotels, and everything of that kind that the ministers charged against themselves amounted to about \$3,867.

Salaries, living, fees and travelling expenses of stenographers and clerical help and expenses incurred by the secretary; transportation of staff and living and travelling and other expenses, \$10,238.

There were some small incidental expenses including stationery, telegraph companies' accounts and so on, making the total expenditure \$14,368. There are some accounts remaining to be adjusted, so this sum is not exactly correct, but it is substantially so. Therefore, these two appropriations of \$15,000 will be enough to cover the expenditure. The vote of \$2,000 which I intend to ask for next year is asked not because we are likely to have any public meetings, but because it may be necessary to send an officer here or there to make some special inquiry.

Mr. FOWLER. Has the minister a memorandum of the different days of sitting?

Mr. FIELDING. All that is in the record, but I have not a memorandum of it before me. I remember that we left Ottawa about September 1, and continued sittings more or less until about the time of the opening of the House.

Mr. FOWLER. There were three ministers on the commission?