over the expenditures \mathbf{of} the Government and to see that every dollar paid out of the public treasury is paid out under the authority of some law. And it is only by permitting to him a large measure of discretion and by meeting his wishes in every case, except where it can be shown that they are most unreasonable, that the relations which the Act creates between the Department of Finance and the Auditor General can be allowed to continue. Otherwise the function of the Auditor General would be very greatly impaired. He must be at liberty to set his opinion against that of the Ministers, and to override the opinions of the Ministers, except in the cases pointed out in the statute. Without this independence which the law intended to secure to him, his office would be of very little value. From the very nature of the work which he is called upon to perform, the officials which: he requires must be, on the whole, of a higher order than those in the average departments of the public service. The departments which are most nearly like that of the Auditor General, are the Departments of Justice, Inland Revenue, Finance, in consequence of the Insurance Department associated with it, and the Geological Branch. Now, I wish to call attention to some of those matters of which the Auditor General complains, and to point out to the House how obvious it is, from these facts, that the Auditor General has been unfairly dealt with by the Minister of Finance. Let me take the Department of Justice. There are fifteen clerks in that department. Three of them are chief clerks; five are first-class clerks. So that eight out of fifteen are chief or first-class clerks, making $53\frac{1}{3}$ per cent belonging to these two classes. Then take the Inland Revenue Department. In it there are twenty-two clerks, of which three are chief clerks, and six first-class clerks, that is nine out of twenty-two, or 40 8-10 per cent are of these higher grades. In the Finance Department there are twenty-eight clerks, of whom four are chief clerks and six firstclass, making ten out of twenty-eight, or 35% per cent. Then in the Geological Branch. there are twenty-nine clerks, of whom six are chief clerks, nine first-class, so that fifteen out of twenty-nine, or 51% per cent, belong to these two divisions. Now, look at the Auditor General's Department which ranks along with these, and is certainly a special department. There are twenty-four clerks in it, of whom three are chief clerks, and one first-class, that is four out of the twenty-four, or 16% per cent of the clerks in that department, belong to these two classes. Compare that with the departments I have mentioned:

Department of Justice... $53\frac{1}{3}$ per cent, first rank Inland Revenue...... $48\frac{1}{10}$ do do Finance Department.... $35\frac{3}{4}$ do do Geological Branch..... $51\frac{3}{4}$ do do Auditor General's Branch $16\frac{2}{3}$ do do

Mr. MILLS (Bothwell).

Look at the average salaries paid in these different departments:

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Department of Justice	\$1,579 17
Inland Revenue	1,510 46
Finance Department	1,551 79
Geological Branch	1,564 22
Auditor General's Branch	1.073 94

Thus the Auditor General's branch is nearly \$500 below the average of any one of these other departments. Now, the Auditor General required for the payment of extra I believe he communicated cleks, \$1,800. with the Minister of Finance and informed him that every dollar of that would be required for the proper discharge of the work of his department. Yet the Minister of Finance cut that down to \$1,300, and the Auditor General was not consulted. communication was had with him. The amount asked for, in the first instance, was necessarily small, but the Minister of Finance reduced that from \$1,890 to \$1,300. Now, look at the condition of the other departments. The Governor General's office is allowed for extra clerks, \$1,400 this year, and \$1,400 for next year. The Secretary of State's Department is allowed \$1,600 for each year. I have no hesitation in saying that I am fairly convinced that the whole work of that department can be done by five clerks. I am perfectly sure of that, and yet you give to that department, which has scarcely anything to do. \$1,600 for the payment of extra clerks and you withhold a considerable portion of the amount asked by the Auditor for the work of his department. Printing and Stationery, the average for the current year is \$2,000, and they ask \$2,000 for next year. In the Interior Department and Indian Affairs, the Government give \$1,800 to each for extra clerks. In the Finance Department it was \$1,000 for the current year, and the estimate is \$1,000 for next year. In the Customs Department, the amount is \$1.700 this year, and \$1,700 for the coming year. In the Inland Revenue, it is \$1,500 for the current year, and the same amount for the next year. In the Public Works, it is \$1,500, and the estimate for next year is the same. In the Post Office Department, the estimate for extra clerks was \$18,800 for the current year, and the Government is asking the same under their estimate for next year. In the Department of Marine and Fisheries, the estimate is the same for each year-\$2,000. In the Department of Railways and Canals the figure is the same—\$2,000 for each year. And the Auditor General asks \$1,800 for extra clerks. and you propose to place at his disposal \$1,300 for this purpose. This shows that you have given the Auditor General wholly different treatment from that you have meted out to the other departments of the public service. Then, you have a very large increase in the work of that department, as I shall presently show. It is said that the cost of the Auditor General's Department is