

mit, through these different channels I have mentioned, to the Parliament of this country for their consideration and action as well. Now, then, Mr. Speaker, if the House will extend its indulgence to me, I will refer to a very interesting discussion on a matter of this kind that took place in the Public Accounts Committee in England. There had been there, as hon. gentlemen know, the fullest inquiry into the best system of audit, consistent with the responsibility of the executive—and that was always the marked feature—running over a long period of years. The hon. member for Bothwell to-day gave us a history of the audit system of England—and I do not quarrel with his history at all. All I say is that any student will find—and he himself, I believe, will agree with me—that while the desire was growing greater every year to secure a better check, a better audit, and if you like a better system, in regard to the disposition of the moneys voted by Parliament, the most jealous care was taken by the English Parliament that in all these particulars the executive should never relinquish their authority, or control, or responsibility.

Mr. MILLS (Bothwell). Over administrative votes.

Sir CHARLES HIBBERT TUPPER. Exactly. So that, for instance, in all these particulars it would never lie in the mouth of the Administration of the day to say: This was all done by your Auditor General; this was all passed by the Audit Department. The responsibility in all these cases remained, and properly remained, on the shoulders of the executive. In this case we shirk no responsibility; we wish to conceal nothing; but we believe we are strong enough as a Government to resist the slightest invasion of the rights of Parliament or the rights of the executive at the hands of either an Auditor General or any other person. The responsibility we claim is ours. We are responsible for the conduct of that department. If, for instance, we find that suggestions made in this debate are founded upon facts—that the Auditor General is extravagantly conducting the affairs of his department, that he is going altogether outside of his functions, that in doing that he is absolutely wasting the funds of the people of this country—I take it that hon. gentlemen would not deny that it is our duty to come down to Parliament and ask for relief—to expose the situation. I take it that the officers of this department, who are placed under our surveillance and control to a large extent by the legislation of this country, are officers of the Government of Canada, and not officers of the Auditor General. Does any hon. gentleman dispute that? If he does, I ask, how is it that the appointments lie in our hands? And in regard to this parliamentary officer so-called, how is

Sir CHARLES HIBBERT TUPPER.

it that under the law he is to be the appointee of the Governor General in Council, and not of Parliament? How is it that in reference to all these officers the Auditor General's complaint is levelled, not against the Parliament of Canada, but against the Government? And is the contention to be persisted in that these officers—who, so far as their appointments and their salaries are concerned, hold their positions as do the officers of other departments—are to have their grievances ventilated freely on the floor of this House, and those grievances inquired into here, while other officers in other departments, similarly appointed and similarly provided for, are to remain dumb, and to continue to be, as these officers were evidently intended to be, officers of the Government of Canada, and in the Civil Service of Canada, with all its advantages and all its disadvantages? Now, I hold under my hand a lot of evidence taken on subjects akin to the one we are considering; and as I read it over to-day, I was struck with the difference that obtains in England and in Canada in the conception of this office. For instance, while hon. gentlemen assume to be protectors and advocates of the Auditor General, and seem to have a sort of unwritten alliance with him, in England the idea is totally different. There, in regard to the Auditor General—who, mark you, by their legislation is far more independent of the Government of the day than the Auditor General of Canada, and is given with the assent of Parliament, greater and larger powers—the whole idea is to assist the Auditor General and to assist every spending department in the service of the Government, and to embarrass none of them. I will not weary the House with attempting a history of this matter in England; but before Lord Northbrook's committee, Mr. Stansfeld, a member of Parliament, who had given a great deal of inquiry into the administration of the Audit Department and into the question of a proper audit of all the accounts of the Kingdom, was called; and afterwards Sir William Dunbar, the great authority on this subject in England, the gentleman whose name was mentioned when this Act was first suggested to the House, corroborated the views of Mr. Stansfeld as to the duties of the Audit Department. I will endeavour to give to the House the evidence, and not at great length. The Right Hon. James Stansfeld, a member of the House of Commons, was called and examined before the Committee on Public Accounts in June, 1871; and in case any hon. gentleman wishes to follow this matter up, I may say that this is taken from an Imperial blue-book, entitled Reports of Committees, Vol. 5, of 1871. At question 2270, Mr. Stansfeld says:

When you audit, there are two questions which you have to ask yourself, as an auditor. The first is, For whom do I audit? The second is, for what purpose, with what object do I audit?