

per annum. In asking the House to consent to the proposed increase of salary to the Auditor General from \$3,200 to \$4,000 per annum, I think it but right to state that the present Auditor General, as hon. members are probably aware, assumed office on the 1st August, 1878, at which time the office, previously held in conjunction with that of the Deputy Minister of Finance, was separated from the Finance Department and established on a similar basis as is the office of Comptroller and Auditor General in England. The Auditor General has had in effect to organise an audit staff, and to reorganise the system of audit. Beginning with the audit of the appropriation accounts, he has year by year examined more and more closely into the expenditure voted by Parliament, the result of which, as hon. members well know, is set forth in the voluminous report which has been distributed under the direction of Parliament. He has from time to time, had in addition to the audit of the appropriation accounts, submitted to him for examination and audit, the bank accounts of the Dominion, the Indian accounts, and all the trust accounts and open accounts which the Government have opened with other Governments or with banks or financial agents. During the last year, as his office steadily progressed, the Government have delegated to him the power of auditing the receipts of the Dominion. In fact, it may be said, that at this moment every cent received or paid out on account of the Dominion of Canada is subject to the review and audit of the Auditor General. His duties have increased so much that the Government have felt it only right to ask for the increase named in the Bill, and they are sure that it will receive the consent of members of both sides of the House. Perhaps it may be as well here to give to hon. members a sketch of what has been accomplished thus far by the system of audit established. Every item of the Dominion expenditure of over \$40,000,000 annually is examined in all its details, either before or after payment, and as has been alluded to before, the whole revenue is now being examined in the same way as is done in England, and this audit both of expenditure and receipts has tended to greater watchfulness on the part of the different departments. Apart from the keeping of the appropriation ledgers, both general and revenue, personal accounts have had to be kept of all advances made in all departments; bank accounts, railway subsidies, debt accounts, have all to be scrutinized, and coupons examined; the accounts of the election held in 1887 were reviewed by him, and claims on that head reduced by some \$26,000; similarly on the franchise accounts, claims have been reduced by some \$61,000. Hereafter the stores accounts will be more thoroughly brought under examination. His annual report, containing as it does, a classification of every item both of revenue and expenditure, and containing statements and tables that require much more care than might be supposed from their size, is more complete, both as to number of details and clearness of definition, than any report, dealing with the same variety of accounts and equal magnitude of sums, published by any other country in the world. Hon. members who attend the meetings of the Public Accounts Committee will recognise the labor entailed in the production of all the statements and vouchers required by that committee. I think it will not be necessary for me to make any further reference to the onerous duties of the office, further than to say that all this has been accomplished by a staff of 25, including the Assistant Auditor and extra clerks. The few amendments to the Audit Act, composing the other sections of this Bill, are all introduced with the idea of making the Act uniform in its details, and in no way detract from the powers given by the original Act to the Auditor General. I have only further to state that the Auditor General, while informing me of what has been done in the matter of carrying on the business of

Sir CHARLES TUPPER.

his office, has asked me to mention that the loyalty to the office of all the members of the staff, from the Assistant Auditor downwards, and their zeal and intelligence, cannot be too highly commended. I have no hesitation in saying, as the head of the Finance Department, and so being brought in constant and frequent intercourse with the Auditor General, that I believe it would be impossible for members of either side of this House to overrate the careful and painstaking ability of that officer or his conscientious devotion to the duties of the most important office which he discharges. He is in every sense of the word an officer of Parliament. Although he has felt it occasionally to be his duty to differ with members of the Administration, and with the conduct of the affairs of the public departments in carrying out the details of his office, I have no hesitation in saying that he has discharged his duties in such a way as to win the confidence and hearty approval of every member of the Government, as I am sure he has earned it of every member of both sides of the House.

Mr. MILLS (Bothwell). I would like to ask the hon. gentleman what is intended to be the effect of section 2, which provides that the Auditor General shall be subject to the provisions of the Civil Service Superannuation Act. At the present time the Auditor General can only be removed by an address of the two Houses to the Governor General, but under the provisions of this clause he would be placed at the mercy of the Government after he has reached a certain age, and would be removable at any time after that age by the Governor in Council. If that would be the effect of this clause, that certainly was not the intention when the Auditor General was appointed. It was intended to make the Auditor General here, as the Auditor General is in England, absolutely free from governmental influence or control, in order that he might be as free as a judge to discharge his duties in accordance with the law. I do not object to his having a retiring allowance if he should retire, but I do not think it is necessary to extend to him in special terms the words of the Superannuation Act. A retiring allowance could be granted to him in some other way, allowing him to remain the independent officer that he is at the present time.

Mr. EDGAR. The 8th section of the Civil Service Superannuation Act would seem to place it in the power of the Government of the day to enforce retirement on the Auditor General, and surely it is not contemplated that that should be the case; because, as I understand, the Auditor General is supposed to be a statutory officer, entirely independent of the Government of the day. The Act gives the Government power, in the case of civil servants who have entered the service after the age of 30 years, as I believe was the case with the Auditor General, and who are possessed of some special qualification, to add something to the number of their years of service, and section 8 says:

"Retirement shall be compulsory on every person to whom the superannuation allowance hereinbefore mentioned is offered, and such offer shall not be considered as implying any censure upon the person to whom it is made; nor shall any person be considered as having any absolute right to such allowance, but it shall be granted only in consideration of good and faithful service during the time upon which it is calculated."

If that is really the effect of this clause, I should think the Government cannot desire that it should be so, and would provide in some other way for a suitable provision being made in case of the Auditor General's retirement.

Mr. WELDON (St. John). I think it is understood that the Auditor General should be independent of the Government, and be removable in the same way as a judge; but it seems to me that this clause placing him under the Superannuation Act will have the effect which