I understand from Mr. Bennett that the reason he wanted to know the prices paid in previous years was in order to ascertain whether the sum paid according to this report was a reasonable price, and in order to do this he wishes to compare it with the amounts paid in previous years.

Mr. BENNETT (Simcoe).—That is all, it is as old as the hills in the practice of this committee.

The CHAIRMAN.—I quite understand that it is necessary to go back and get the permission of the House if you desire to enquire into the expenditure of previous years, but you can quite understand we can easily do that whenever the necessity arises.

Mr. McKENZIE.—If that is the practice then I think all that would be open to the committee would be in such cases just to look at the account for a previous year, but I do not understand that you could examine and cross-examine and heckle a man upon that record, but you must content yourself with simply placing it in evidence. I do not understand that the committee is at liberty under such circumstances to go into the whys and wherefores of that record.

Mr. BENNETT (Simcoe).—Take the very account that was produced before the committee of four years ago, and the president of the company, Mr. Playfair, was asked the question whether that account was in the handwriting of the bookkeeper; that was a fair question to ask, was it not?

Mr. McKENZIE.—I do not think so, it may be in one way. As I understand it you can bring up a bill before the committee for an expenditure included in the Anditor General's Report which is now before us in which \$5,500 is charged for a certain piece of work, as to the fairness of which there is an argument. If you can turn up the record showing that the same person did the identical work for \$3,000 in a previous year I think it would be legitimate evidence, but I do not think that you can cross-examine him as to what he did with the \$3,000, I do not think you could question him as to why he charged \$3,000 for that work.

Mr. BENNETT (Simcoe).—Let me put a case, supposing when that account of three or four years ago was produced I did not know whose handwriting it was in do you not think that it would be manifestly unfair not to allow me to question the witness upon it if I thought it was a bunkum account?

Mr. McKENZIE.—Coming back to the proceedings of this committee I say that the **account** of two or three years ago is a matter of record, and as such you may refer to it, but not otherwise.

Mr. BENNETT (Simcoe) .- That is all we did.

Mr. McKENZIE.—And we have to accept that, but you cannot heckle him as to why he did it and how he did it.

The CHARMAN.—There was a motion passed in the House last year, Mr. McKenzie —when it was moved by Sir Wilfrid Laurier, "When in a report of the Committee of Public Accounts it is recommended that particular items of the Auditor General's Report for the previous year be referred to the said committee, the House will favourably consider such recommendation". So that if we cannot do it under the present order of reference there is no doubt the House will pass a resolution authorizing us to investigate such account.

. Mr. McKenzie.--I am aware of that, but we had better keep to the regular practice and procedure.

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The CHARMAN.—So far as I understand it we have been doing that. We have only been enquiring what price was paid in former years.

Mr. McKENZIE.—Yes, and I think you will agree with me that when we look at the record we have to be governed by it, we cannot go beyond it as to whether the amount was too great or not.