its authority and destroyed the bill after it had passed the commons, in the days of the late Sir John A. Macdonald. It will be recalled also that after a subsidy bill had passed this commons handing over the Yukon to a well known firm for exploitation the Senate destroyed that legislation. The Senate has exercised this power and in many cases—in fact in most cases, I think—its position has been vindicated. For instance, it was an investigation carried on by the Senate in connection with the expenditures under subsidies granted to a railway that brought about the downfall of the Mercier administration in Quebec, and the Senate has always passed upon legislation enacted by this chamber, though it must take the risk of its own life if it destroys a supply bill, for example. I have given two instances of money bills being destroyed by the Senate, and the third case to which I have referred had to do with the expenditure of public money under a subsidy bill.

I do not think any good purpose would be served by going into the countless examples that might be referred to. To-night we are following the provisions of a statute passed last year, which necessitates the passing of a statute now to appoint for one year a firm of auditors, which firm held office when we came into power. Whether or not they should be appointed for longer than a year or whether or not there should be a change are matters which I am not going to prejudge, but I will say that in large public institutions such as our banks, parliament has accepted the principle that there should be a change of auditors from time to time.

Mr. MACKENZIE KING: With regard to the parallel drawn between the appointment of the Auditor General and the appointment of these auditors, I do not think it can be said that the cases are on all fours. The position of the Auditor General is made what it is with the view of preventing pressure by the administration of the day upon a public servant. The auditors appointed for this purpose would not be subject to the immediate control of the government to at all the same extent that an Auditor General, auditing the general accounts of the government, would be.

The point to be kept clearly to the fore is the right of control by the commons in all money matters. The Prime Minister says that we are not to have any political control. If he uses that word in any other than a very narrow sense, meaning partisan political control he is wholly misrepresenting the position of the commons. The members of the House of Commons are sent here for the purpose of exercising control in money matters and of exercising political control, using the word "political" in the sense of the control which, as members of parliament, they are sent here to exercise. I can see where, arising out of the difficulties of administration, there may be reason for doing away altogether with government owned or government controlled institutions, but so long as you have either —or if you have neither—you have still to preserve the right of the commons to control everything in relation to money matters where public expenditures are involved, if the commons is to perform its functions at all.

I do not wish to make a mountain out of a mole hill in a small measure of this kind. As to the bill itself, we have made it perfectly clear that we have no objection to the auditors that are being named, nor have we any objection to their being appointed for a year. We are seeking simply to preserve the principle of the right of the commons to exercise its control in money matters. And may I point out this further reason. It may become necessary to make a change in the auditors even while parliament is in session, and a resolution of the House of Commons can be much more speedily passed than an act of parliament. If, after all that has been said, the government wish to persist and are determined to put through the measure we will simply register our opposition to it. Beyond that I do not wish to press the matter.

Mr. MANION: I should like to say just one word to emphasize the position taken last year. The recommendation really was the recommendation of the Duff commission, whose recommendations we were carrying out. Section 208 of their report states:

> A continuous audit of the accounts of the system should be made by independent auditors appointed by parliament from a list or panel drawn up by the trustees—

You will perhaps remember, Mr. Chairman, that when we were discussing that point I took the attitude on behalf of the government, which was supported by the house, that it was not wise to have the trustees themselves suggest any auditors, because really the auditors would be checking the work of the trustees. So we left that out, but the suggestion that auditors should be appointed by parliament was made originally in the report of the Duff commission.

My right hon. friend will remember also that this bill was introduced not in this chamber but in the Senate, and was carried

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