

end of the year instead of the beginning, and had lost 50 cents sometimes upon the transaction. According to Mr. Lash, and I think, according to the best opinions upon that subject, that is not for him; that is for Parliament. The money was spent honestly, the money was spent under the vote of Parliament, in the case, for instance, to which I have referred. By an advance payment we might have saved something, but the amount was exigible from the Government when the account was sent in. The amount was voted and it was paid. His duty was done, and if he thought the members of this House were interested in the question of whether we might save a little discount, and to get that small and comparatively infinitesimal item to the benefit of the exchequer of this country, his duty would have been discharged as I believe the authorities show, by simply citing the fact that some of these papers were paid for at the end of the year instead of at the beginning, and that if we had paid for them at the beginning of the year we would have got them for less. Then the Public Accounts Committee and the Parliament of Canada, could have impressed their opinions upon the Executive, and after that it would have been a question interesting to this House. Mr. Lash, in that letter, continues to say:

If you have a right to inquire into the legal right of the Government to do something which may appear to you to be clearly beyond their powers as a Government, then you would have an equal right, and it would be your duty, to inquire into the validity, in a legal point of view, of every act done by the Government involving the expenditure of money. It is out of the question that any such responsibility should be cast upon you. Parliament never intended to make you the judge in the first instance of the validity of all the executive acts of the Crown. It must be remembered that Government is responsible to Parliament and to the people for their acts. It is for them to satisfy Parliament and the people that they did not exceed their authority, or to justify any excess of authority on their part, and, when necessary, to ask Parliament to confirm their actions. Once it were admitted that the Government had to satisfy the Auditor General, or any other person outside of Parliament, as to the legal validity of any proposed action on their part before such action could be taken, it is not difficult to imagine that the consequences might be disastrous.

All we plead for, Mr. Speaker, is not to restrict the legitimate powers of the Auditor General, but to take good care that this Parliament surrenders to no officer, whether an officer of the Government or an officer of Parliament, the responsibilities and duties of the Executive. We ask for an open and fair trial. We ask for no mercy at the hands of Parliament, or at the hands of the country; but we do resist and we do protest against the assumption of the position of a censor of this Parliament or of the Executive being in the hands of one man, no matter what safeguards he may think he has around him. Then, again, Mr. Lash, in that part of his letter, concludes:

A reference to the provisions of the Act under which you hold office, shows, I think, that your duties and powers are confined to these I have mentioned.

I would add this to Mr. Lash's letter. In the Department of Justice, if a letter is written under the inspiration of the Minister, the deputy would refer to the Minister's approval in that connection; and it is important in this particular, because Mr. Lash was just then an officer found in the department, appointed by the Government of which Mr. Mackenzie had been the leader, and instead of that letter being, as ordinarily would appear, under the instructions of the Minister of Justice in 1879, it was a letter written by Mr. Lash on his own responsibility and subsequently submitted to the Minister of Justice, who, out of the ordinary course, added, "I concur in this opinion." But let me go further. I have in this book a statement which will justify every criticism I have made in regard to the decency of the position that the Auditor General should regard in this connection; the deficiencies, for instance, of the relative position of the Auditor and the Government, let alone what was the intention of the Audit Act and of Parliament. It is a rebuke, in this report I hold in my hand, upon the action now adopted by the same gentleman, the Auditor General of this country. Mr. McDougall, the present Auditor General, after commenting upon Mr. Lash's letter in 1879, adds:

It is plain that the attempt to control, against the will of the Government, their expenditure, while within parliamentary grants, through a single person, the inferior of each of the members of the Cabinet in rank, would be out of the question—

Now mark you this, Mr. Speaker.

—would indeed be as useless to the country as it would be unpleasant to the officer.

And what is he attempting to do to-day? To criticise us in the boldest manner as to the conduct of matters placed, mark you, not under the control of the Auditor General, but under the control of the Executive. Any member of this House may in reason take the whole basis of the Audit Act; they may show that the member for South Oxford (Sir Richard Cartwright) was entirely wrong when he attempted to control the administration of the Audit Office, so far as the appointments to the office were concerned; but I can urge on the grounds I have quoted, and on the authorities I have cited, that it is not for the Auditor General to interpose and become a critic. It is his place to remain outside, in every respect, of the walls of Parliament. It is his place simply to act at the bidding, so far as Parliament is concerned, of the Public Accounts Committee; and the Public Accounts Committee have every means of obtaining the fullest information on the facts that it was meant that the Auditor General should sub-