

conceivable thing, from a toothpick to a railway, and from a tin of sardines to a herd of buffalo, the Auditor General needs some space in which to explain just what it is all about.

The Auditor General communicates with the House of Commons through the Minister of Finance. This fact has given many people the impression that the Finance Department is in some way responsible for the Audit office. But from the explanations just given it will be seen that this is an error. It is the duty of the Minister of Finance to lay the Auditor's report on the table within a certain time of the opening of the session. But should the Minister of Finance fail to do this, it becomes the duty of the Auditor General to send his report to the House direct. As the Finance Department is banker and bookkeeper for all the departments, its system of accounts must cover all the money coming in and going out, so that the Minister of Finance must do for the purposes of his work what the Auditor General must do as expert watcher for the House of Commons — keep a complete record of all financial transactions. The similarity of the work brings the two offices into close relation and makes it most natural that the Minister of Finance, who, under our system always has a seat in the House of Commons, should be the medium of communication.

The work of the Auditor General's office is systematized on the lines dictated by the divisions of financial business. There are three main divisions, one dealing with revenue, the second with expenditure, and the last with the accounts as such—Dominion bookkeeping, as it is usually called. The second, that relating to expenditure, is much the largest: it is subdivided, each sub-division having the duty of watching the accounts of certain departments. Each of these subdivisions is in charge of an officer known in the Branch as a Chief Examiner. These officers have the rank of chief clerk. The number of offi-

cial under these divisional heads varies according to the work to be done. The great bulk of the work, of course, is of a routine character, but calls for constant vigilance, for this is a business in which mistakes may be costly. Like any other business it is easily done by those who know how, but learning how involves a long course of training. Matters at all out of the usual run are brought to the attention of the Chief Examiner, and by him referred to the Auditor General if necessary for the decision of a new point or the fixing of special responsibility.

The division having check upon the revenue accounts is in charge of one chief clerk. The work is of much the same nature as that in the other, but the individual accounts are less numerous and less varied. It is astonishing, however, when one looks into it to see how practically every department of government is a revenue producer in some form, so that its income as well as its expenditure calls for check after careful examination.

The Dominion bookkeeping division is also under one chief clerk. The accounting, as can readily be understood, involves great labor and calls for the exercise of skill, care and judgment in proportion to the great amounts of money and the high national interests involved.

For the purposes of his duties the Auditor General is clothed with great inquisitorial power. The departments of government, and all their books and documents, all their stores and equipment, are open to his inspection. It is his business to be satisfied of the rightness and accuracy of every dollar owned or owed by the people of Canada, and in order to satisfy himself he may scrutinize accounts, quiz officials and others and test purchases. Money is placed at his disposal by Parliament to employ any assistance he may require. If a question of law arises, he is supposed to take the advice of people who can advise him soundly. If a question of