

the brilliant brain of the hon. gentleman. He did not tell the House that after we on this side had asked questions repeatedly the Government were not able to, or at any rate did not, answer those questions. I undoubtedly stated a dozen times that we had been asking for information that we had not got, or could not get; and when this Bill was subjected to the closure there were at least ten of the clauses in it that had not been debated in this House, many of the most important clauses in the most important piece of legislation that has perhaps been before Parliament for some years. The clause to which my hon. friend (Mr. Fielding) has moved an amendment was under discussion on a Monday, the first evening of the debate. I was not present on that occasion. I must confess, Mr. Speaker, that when I heard that the Government and Mr. Lash were co-operating with the Mackenzie and Mann group it gave me such a headache I was unable to be here that evening. Had I been here I would have spoken about that clause as I did when the resolution came before the House, because there is nothing about the amendment of my hon. friend (Mr. Fielding) which renders it impossible to adopt.

The Acting Prime Minister makes the statement that you will have to duplicate the staff. Nothing of the kind. Every big corporation—for instance, the Canadian Pacific Railway—employ auditors and then have an outside audit as well. The auditing staff of the Canadian National Railways could be under the jurisdiction of the Auditor General, and one audit would suffice for the company and for the country.

The hon. member for Red Deer (Mr. Clark) said that I was obstructing. I heard other hon. members say the same thing. Perhaps I did not make myself clear in some instances. When we were dealing in Committee with section 17, relating to the date of the annual meeting, which is to be held in April, some hon. members thought that that was a matter of very little importance. It simply means this, Mr. Speaker, that if you have the annual meeting of this company on the second Thursday in April, instead of on the 31st of December, you will be getting a report—if you get one at all—presented to Parliament a year later; whereas if you made the statistical year end on the 31st of December you would get the report of the previous year's operations presented to Parliament during the session. As the section passed the Committee it is not likely the annual report will be presented to Parliament until the following

[Mr. Cahill.]

year, and it will be so far gone then that the minister in charge will simply say: "This is last year's accounts. We have had this deficit, we have paid the money; that was a year ago, and we are doing better now." I think that the amendment I proposed was important, Mr. Speaker. The statistical year of the Dominion ends on the 31st of December. Why not make this National Railway system conform to it? No information was given me on that subject. There must be some reason why the Government want to have the annual meeting in April. Is it because it will not be convenient to bring the report of the company's operations before Parliament that session? I do not see how the amendment can bring about any hardship on the Government or on the management of the railway. If you have the Auditor General's Report, members of Parliament would be in a position to intelligently discuss the management of the people's railways; but there would be no such chance a year after payments have been made out of the treasury without the sanction of Parliament.

The adoption of my suggestion would entail practically no added expense. It is just as necessary to have an audit of the expenditures of a company, the directors of whom are appointed by the Government, as it is to have the expenditures of the people's representatives audited. The people are not satisfied to trust the Government or Parliament with the expenditure of money without any independent audit; so provision has been made for an Auditor General, who is independent of the Government. That being the case, surely it is just as essential that we should have an audit when the Government hand over the spending of money to a third party. There will be in the neighbourhood of one hundred million dollars spent on this enterprise, and so far as the Bill at present provides there is absolutely no provision made for an audit. I asked the Government when the Bill was under discussion if a report would be presented to Parliament, and that is one of the numerous questions to which I received no answer.

Now, there is not an hon. member who listened to the whole discussion on this Bill from start to finish who can tell me that the Government ever said they would bring before Parliament at any particular date a full report of the receipts and expenditures of this undertaking. I do not know whether the Government are withholding the information intentionally or not. But there are a number of things in