the committee sat in camera although members of the opposition had wished it to sit in public. I still favour sittings in camera for the examination of war expenditures where information of value to the enemy might be disclosed. There seemed to be an implication in the remarks of the hon, member for Lake Centre that because the government had a majority on one of the committees we did not realize our responsibility and would try to hide something which should be made known to the public. I wish to protest against that implication. All the members of the war expenditures committee were ready to report everything that would help in the war effort.

As for the present motion to refer the public accounts to a committee, hon. members who desire that to be done, once the motion is made by the government, start a debate as to what shall be referred to the committee. I thought that the public accounts committee was ready to hear any charges of maladministration, extravagance, trickery, subterfuge-call it what you will-if anybody would lay a charge or call the attention of the members of the committee to the facts. I believe the committee is entitled to call any witnesses to establish facts which are alleged by responsible parties. But up until now, having read the papers and seen the representations contained in them, I am at a loss to know who is laying charges, against what departments charges are laid, or what specific charges there are against individuals or officials or departments. It is very difficult to inquire in a committee as to the truth of a general representation such as that everybody is dishonest or that nobody is doing his duty. When an inquiry by the committee is asked for, it seems to me one should have something specific on which the members will be called upon to decide. Up until now we have had general talk in the papers that there may be extravagance, unjustifiable expenditures. But where, and when, and by whom?

Mr. DOUGLAS (Weyburn): That is what the committee would have to find out.

Mr. FOURNIER (Hull): That is what would interest the committee. But nobody seems to wish to stand up at this moment and say, "Extend that present motion and refer to the committee these charges." I believe that if charges were preferred the government would immediately refer them to the committee.

I am convinced that the committee should sit every session and inquire into all these expenditures, so that officials might perhaps be more careful in the way they are handling procedure and administration. It cannot do any harm, at all events, because when somebody knows his actions are going to be inquired

into he is probably inclined to be more cautious than if he knows that a committee will not sit for five, ten, or fifteen years. As to the war expenditures committee, I hope that when later on we have a discussion with regard to it, the facts will be presented, so that the public will know exactly why we proceeded in the way we did.

Mr. SPEAKER: There is an amendment before the house. Does any hon member wish to speak to the relevancy of the amendment?

Mr. MACKENZIE KING: Yes, Mr. Speaker, I would say that the amendment is out of order because, in the first place, it asks to refer to the public accounts committee, accounts which have not yet been tabled. The public accounts for the present fiscal year have not yet been placed on the table. Until they have been tabled they cannot be referred to the public accounts committee. My motion is to refer to the committee such accounts as have been tabled.

Speaking on the point, may I say that this parliament has enacted statutes for the purpose of dealing with matters of revenue and expenditure. There is the Consolidated Revenue and Audit Act, which covers these matters. We can amend the act if we wish to do so, and after it is amended if a different procedure is set forth, if may be followed. But so long as the statute remains as it is, this parliament would be wise, I think, to follow the procedure which has been adopted in previous parliaments. Section 49 of the act reads as follows:

The auditor general shall report annually to the House of Commons the result of his examination and audit of the accounts of Canada in such manner as will exhibit the true state of each account at the termination of the fiscal year last ended.

Until the auditor general has performed that function, I submit, his report or the public accounts to which they relate cannot be tabled, and until they are tabled in whole or in part they cannot be referred to the committee on public accounts. That does not mean, and it does not imply, that an important matter of a public nature which hon. members may wish to have inquired into, something concerning which they have grounds to believe there has been an irregularity, may not be made the subject of a motion in this house, a motion to have such matters referred to the public accounts committee, and that such motion cannot be debated and discussed like any other motion. The section of the act certainly relates to public accounts generally. It is obviously necessary that some statute should govern these matters.

This afternoon reference has been made from both sides of the house to what in the

[Mr. Alphonse Fournier.]