Mr. RALSTON: I suppose it has to be laid on the table of the house first?

Mr. BENNETT: Yes.

Mr. RALSTON: The section as it is drawn, gives great latitude:

The reports of the auditor general shall be laid before the House of Commons by the minister on or before the 31st day of October, if parliament is then sitting, or if not sitting, then within one week after parliament is next assembled.

It is not made up until it is presented to parliament.

Mr. BENNETT: I believe in practice there has been some circulation of those reports before they are laid before parliament. Upon making further inquiries I am told there is no absolute rule against this. The reports are printed; there might be antecedent distribution and then the document laid before parliament. That is what I am told but I am making further inquiries.

Mr. RALSTON: Could we not fix a date and not make an extension by reason of parliament not being in session?

Mr. BENNETT: That is to meet the point of having the work done by a given time so that all the work in the department is done on the theory that the work will be completed by that date, provided parliament is in session, and provided parliament is not in session it has to be laid on the table of the house within one week after parliament meets.

Mr. LAPOINTE: Generally parliament is not in session on the 31st October.

Mr. BENNETT: Exactly, but this gives him time to finish it by that time. You have to fix a date for the completion of the report. I am sure that hon. gentlemen who have taken the trouble to look at those volumes realize the tremendous amount of labour involved. It is simply a colossal task to complete one of these Auditor General's reports. That is the best suggestion that has been made, but when this bill goes to another chamber I will have the matter looked into again, and it might be arranged to meet the suggestion of my hon. friend if that is a better view.

Sir EUGENE FISET: It would obviate all difficulty if you made the date of the opening of parliament statutory.

Mr. BENNETT: Of course.

Mr. RALSTON: I would suggest a fixed date, whether parliament is sitting or not.

[Mr. Bennett.]

Mr. BENNETT: I think perhaps it can be passed in that sense, and I will take the matter up again.

Section agreed to.

On section 51—Appeal to treasury board on auditor general's disallowance.

Mr. BENNETT: That meets the question which my hon. friend raised a moment ago. It provides that any public officer may make his appeal to the treasury board.

Section agreed to.

Sections 52 to 57, inclusive, agreed to.

On section 58—Notice to persons neglecting to pay over.

Mr. ELLIOTT: There are no changes in any of these provisions under part VII?

Mr. BENNETT: Except that five years is made the term for an offence.

Section agreed to.

Sections 59 to 65, inclusive, agreed to.

On section 66—Offences by officers and employees.

Mr. STEWART (Edmonton): Five years for not giving information that comes to an officer's knowledge seems pretty drastic.

Mr. LAPOINTE: He is liable to a term of imprisonment as well as a fine.

Mr. BENNETT: Not exceeding five years. As a matter of fact it is intended to be in the discretion of the judge.

Mr. STEWART (Edmonton): It is a pretty stiff sentence simply for having knowledge of a violation which he fails to report.

Mr. BENNETT: I hesitate to say. It is like the post office cases. I suppose there is not a member here who has not had appeals made to him in connection with the provisions of the Postal Act, and yet I am satisfied that the penalties there provided have had a marvellously deterrent effect. That is my view, and talking this over during the preparation of the act it was felt that this section making a maximum of five years would be of value in the administration, but if it is thought to be too severe—

Mr. STEWART (Edmonton): I am not objecting to the five years.

Mr. BENNETT: I think it is well to have a strong deterrent there. That is what is intended. The punitive part is in the discretion of the judge. The deterrent part is what is on the statute book.