

Act was copied, the legislation of the Imperial Parliament. The leader of the Government in this House has to-day pointed out the marked difference in volume in the report, as published in 1877, and the report as published in later years. True, it is, that business may have increased, the expenditure may be larger; nevertheless, a difference in the system on the part of the Auditor General has been made clear. He began by following the English system in reference to the statement of the audit which he had made, as to the discrepancy between the vote of Parliament and the expenditure by the Government, or in regard to the object, or omission of that expenditure. In this report of 1879, the Auditor General says:

The Audit Act having been based on that of the Imperial Parliament now in force, the undersigned has assumed that, so far as circumstances permit, it is advisable in such contingencies as are not provided for by our Statute, to follow the system which has grown up under the English Act.

For convenience, I propose, and it is fair to the Auditor General to do so, to assume, as I have good warrant to do, that in every particular outside of the powers of appointment and suspension and matters of that kind, we follow the 'ipsissima verba' of the English Act. I take it that the Finance Minister, in the Mackenzie Government was warranted in making that statement, which he did, in 1878, that our Audit Act was practically a copy of the English Act, with the exception of those differences that were absolutely necessary; but, as regards this discussion, I have examined them, and in nearly every particular the powers are the same. After studying that Act, and studying the very valuable reports made by the Public Accounts Committee, from year to year, in England, the Auditor General wrote the sentence I have repeated. He also added this:

The appropriation accounts are made use of to provide Parliament with explanations of causes which led to expenditures different from what were anticipated when Parliament was asked to make the appropriation.

That is clearly the rule in England. It ought clearly to be the course followed in Canada. But where do you find authority for the insertion of tittle-tattle, and correspondence between the departments that has never led to an investigation, that has never been the cause of observation in this Parliament during the period I have had a seat in the House, since 1883. Where do you find the necessity for that waste of printer's ink, printers' time, and public money? Where has there been the expression on the part of the Public Accounts Committee, or on the part of this House, that they wanted it, for a single expression of opinion would have been a justification of the Auditor General. He has the power

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—no one denies it—of putting all these little items into his report; but the difference, I submit, between the Auditor General in England, and the Auditor General in Canada is this: That the one waits for these suggestions from the proper authority; the other rushes, without waiting for suggestions from any quarter, or, at all events, suggestions which are openly made—suggestions from the Public Accounts Committee, or from hon. members on this side of the House, or on the other—pell-mell into this extravagance and into the extraordinary document which is now before us, one without a precedent, in any Parliament governed under British institutions. The Auditor General, I say, began well, in 1879. He was new to the business, but he had, apparently, studied, as these extracts from his report show, the practice of an Auditor General governed by similar legislation to that prevailing in Canada. I would ask the indulgence of the House while I refer to something else in the same report, to show that at that time, when it could not be supposed there was any other motive behind the Auditor General than a desire to properly discharge his duties under the supervision and control of Parliament, he repeated in his report, an opinion given by Mr. Lash, the Deputy Minister of Justice, in 1879, for his guidance, I take it, a man in every sense qualified to advise the Auditor General on a subject of that kind, as no man in this House will dispute—and with Mr. Lash I agree in every particular. He said:

The broad question is, whether you should, or indeed whether you have the right to, inquire into the right of the Government to pass an Order in Council authorizing the expenditure of public money, or whether your duty and power as Auditor General is limited merely to seeing that any moneys, the expenditure of which has been authorized by Order in Council or departmentally, according to circumstances, have been voted by Parliament to be used for the purpose intended. I have given the matter very careful consideration, and am satisfied that your duties and powers as Auditor General are confined to seeing that any moneys which the Government seek to expend, have been voted to Her Majesty for the purpose, and that you have no right to inquire into the legal right of the Government to do that for which they seek to expend the money which has been voted to them by Parliament. The question is one of principle, not of degree.

I pause to say that in my humble opinion, the Auditor General has not followed the advice of Mr. Lash, but has arrogated to himself powers and responsibilities that were never contemplated by Parliament to be conferred upon him. He has discussed such questions as to whether you should pay the subscriptions to newspapers in advance so as to get the discount, or whether you should pay the subscriptions when the year ran out. He has occupied pages of the report to lay before Parliament that some departments paid for subscriptions to newspapers the