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Auditor General's Branch

The Check Kept on Canada's Finances. — A Big Staff to Guard the Public Treasury.

The Civilian here continues its series of articles designed to make known to civil servants and the public generally the work that is actually performed for the people by the several branches of the service.

The Auditor General of Canada has, by law, "the rank of a deputy minister." But he has much more power than a deputy minister; in fact, in some ways, he has more power than a minister of the Crown. He can advance, suspend or dismiss any officer of his branch of the service, which no deputy minister can do. He can himself hold office regardless of the Prime Minister and even of the Governor General, which no minister of the Crown can do. The reason for this is that the Auditor General is not an officer of the administration, but it is the officer of the House of Commons set to watch and, within definite limits, control, the administration. He is responsible to the House of Commons only, and can be dismissed only by their vote.

The office of Auditor General is a natural and logical outcome of the system which keeps the money of Canada in the hands of the people of Canada as a whole to be dealt with as may be decided by a majority vote of the people's elected representatives. But a House of Commons of over two hundred members, though directing expenditures, cannot, through committee or in any other way, supervise the receipts and expenditures of the Dominion as they occur. The best the House could do would be to investigate the transactions after they had occurred. This would mean that

only some of the many thousands of transactions could be followed, and even these might easily be misunderstood. The House of Commons has a lot of other things to do, and, no matter how hard the members work, no matter how they specialize, the House as a whole could not keep up with the business if it tried. So the House of Commons does what any man of business would do if he were faced with a similar problem — appoints a man to devote his time to the matter, keep things right and report.

And that word "report" will naturally awaken associations in the reader's mind, if he has ever seen a copy of the Auditor General's annual literary offering. It now makes three volumes of blue-book area and obese beyond the fashion of even the heaviest departmental reports. It is in accordance with his duty as defined by the Audit Act that the Auditor General lays before the House of Commons each year this itemized list of the expenditures of the Dominion for the year, with full information also as to the revenues. As the amount handled, in and out, now amounts to about a hundred and thirty millions of dollars a year, besides large transactions in the way of borrowings or repayments on account of public debt, and as the expenditures of the Dominion are for every