Mr. BEAUBIEN: As far as that is concerned, the hon. member for Mount Royal accused us of playing politics in the committee, and he is entirely wrong there. I think he will admit that.

Mr. WALSH: The objection I have made is, I submit, substantial enough to merit the consideration of the committee, apart from the outburst there has been at the suggestion of a political motive. If hon. members will consider for a moment, section 24 sets up in a way a credit and debit account of the railways of Canada, and we are filling in all the debit items against the railways but leaving blank the credit side, so that there is nothing on that side to offset the other.

Mr. BOTHWELL: Is not that the situation in connection with the Canadian National Railways and in the accounts that have been set up for them in years past?

Mr. WALSH: I do not think so. As my hon, friend will remember, what I urged before the committee at every meeting was a genuinely true statement of the Canadian National system so that when anyone picked up the balance sheet from year to year he would know exactly the state of the system's finances, either from the balance sheet itself or from the appendix. The minister will remember that I said I did not care which method was adopted in that connection, though personally I prefer the appendix; I think that is better than cluttering up the balance sheet itself with a mass of figures that mean little or nothing. In season and out of season I urged the presentation of a clear and true statement of the affairs of the Canadian National Railways, so that if I picked up a balance sheet of the system I should not find a footnote to the effect that if I wanted a true picture I should have to go to the balance sheet of the Dominion of Canada, where I might get it if I were clever enough to dig it out.

Mr. BEAUBIEN: If the hon. gentleman will read the speech which his leader made when the bill was introduced he will see that the right hon. gentleman insisted that the true statement of the Canadian National Railways should be presented to the public. I do not believe the right hon. gentleman meant just one railway; I think he meant all the railways.

Mr. WALSH: I am referring to both rail-ways, and I agree with my leader's words on that occasion.

Mr. BEAUBIEN: Then the hon. gentleman cannot disagree with the clause.

Mr. WALSH: I do not disagree with it if the idea is carried to its logical conclusion. What I am arguing for is the presentation of the other side of the picture, so that the public will know why certain grants have been and are being made from time to time. The people should know that certain grants have been made for certain specific purposes. Take the situation last year. We made a grant of some \$10,000,000 to the two railways for the purpose of giving work to a certain number of unemployed young men on their roadways so as to make them a little more presentable—they had been neglected. We are going to show that \$10,000,000—

Mr. DUNNING: It is not \$10,000,000.

Mr. WALSH: I do not know how much it was; I am merely using that figure by way of illustration. At any rate we are going to show that sum, whatever it was, against the railways. Are we simply going to leave that against the railways and not show why we made the grant? Is it fair to mislead the public, making them believe that we in this parliament are handing money to the railways and getting nothing in return?

Mr. BEAUBIEN: Will not the railways get the advantage, through improved road beds, of that two or three million dollars or whatever it was?

Mr. WALSH: Then why not show that? If you are going to show anything, do not stop half way. Half a truth is worse than no truth, and this is a half truth, because the other side is not shown. That is what I am insisting on, and I am sure that if the minister will give this clause proper attention he will be willing to adopt my suggestion. I am sure that my hon. friend who sits back here—I do not know his constituency, but he is from Nova Scotia—has the same idea that I have, and that is that if we are going to present a picture of the railways we ought to give the whole of it and not just a part.

Mr. DUNNING: That is what the section says.

Mr. WALSH: The section does not say that.

Mr. GRAY: Read the last sentence.

Mr. WALSH: The sentence reads:

Such statement shall also show the manner in which such assistance has been dealt with in the public accounts of Canada.

That does not suggest that the reasons shall be given for the grants that have been made. It does not suggest, for instance, that the reason shall be shown for the grant of money for the Crowsnest pass, which resulted