

day before the House rose for the recess. The explanation given is that it was impossible at the time the supplementary estimates were in preparation, to estimate with any degree of accuracy, the amount which would be required for the dredging which would be done before the end of the fiscal year. As I said to my hon. friend, it is the proper practice, so far as we find it feasible and practicable, to insert in the supplementary estimates which close the estimates for the fiscal year under consideration, all items for that particular year. But I find, as I have indicated, that there has always been considerable overlapping, and necessarily so. There was one item to which my attention was called by my hon. friend from Edmonton (Mr. Oliver), and into which, at his request, I also looked. In the last set of supplementary estimates, which we had under consideration the other day, reference is made to the report of the Auditor General, and to a certain amount representing excess expenditure. I was unable at the moment to explain it to the hon. member for Edmonton, but I found, and this will explain what I am endeavouring to bring to the attention of my hon. friend (Mr. Pugsley), that during last year, 1911-12—the item to which I referred, and which appears in the report of the Auditor General relates to that fiscal year—the Consolidated Fund expenditure authorized was \$130,000,000, while there was an actual expenditure of only \$100,000,000. But while that was the fact, in two principal items, one in connection with the post office administration, and another which I have forgotten at the moment, there was an excess of \$95,000, and that appears in the supplementary estimates for 1912-13, which I last presented, and provision is made for the payment of that \$95,000. I am informed, and it is quite reasonable, that that occurs every year. The House will readily believe that in carrying on a business so extensive as that carried on by the Dominion from the Atlantic to the Pacific, in public works and otherwise, there will necessarily be a certain amount of expenditure which cannot be comprised in the accounts of the current fiscal year. I think it is a desirable and proper practice without question that all the expenditures which can be properly accounted for should be shown in the supplementary estimates, but occasions will arise when it is impossible to estimate the amount on particular contracts, or when through inadvertence, estimates are exceeded, and these have been taken care of in the way they are taken care of in the supplementary estimates which we had last under consideration. The particular item to which my hon. friend from Rouville (Mr. Lemieux) called my attention is in the supplementary estimates item 479.

To cover unprovided items 1911-12, as per Auditor General's Report, page B-5, \$95,289.77.

Mr. WHITE (Leeds).

The reason I referred to that is that it is cognate to the matter to which my hon. friend has called my attention.

Mr. PUGSLEY: What is the amount substantially outstanding for work to do during the present fiscal year for which no money is provided. My hon. friend said he would find that out.

Mr. WHITE: My hon. friend must have misunderstood me. I told him that so far as I was aware all the expenditure of the current fiscal year was represented in the main estimates, the first supplementaries, and the second supplementaries, but that there would be an expenditure of the amount to which he has called my attention, and other expenditures of which I was not aware. I am not in a position to give the information he desires, nor do I believe that at the present moment the department would be able to give it, because it would be impossible to estimate with precision the amount that is due on 31st March. These estimates are certainly intended to close the fiscal year, and to present to the House the details of expenditure which will be made during that fiscal year, so far as that expenditure can be estimated at the present time, and subject to the necessary overlapping which has always taken place and which I believe will always take place.

Mr. LEMIEUX: I suppose we shall have, later on, details of that expenditure, that \$95,000?

Mr. WHITE: I should think that next year, just as this year, you will have such items to provide for in the supplementaries. The Auditor General's report will show a corresponding item next year, I presume.

Mr. LEMIEUX: Here we have a large item, covering several departments, which we are asked to vote en bloc. Of course I accept willingly the explanation of my hon. friend the Minister of Finance. I think he is right, but at the same time, during the present session, when we are in committee, we should have from my hon. friend the Postmaster General an explanation as regards his part of that item. We have no detailed account for each department, and I understand that the sum of \$95,000 is distributed over several departments. I do not press for it to-night.

Mr. PELLETIER: I will place it before the deputy minister; and I think it will be an easy matter to get the information.

Mr. PUGSLEY: My hon. friend the Minister of Finance said he did not understand why I was so interested in finding out if there was not a very considerable sum of money due by the Government for work actually done during the present