

I did say. I made no reference to February, 1874. The reference I made was to the first twenty days of April, 1874, which is quite a different thing.

Mr. TILLEY: Well, I am very much obliged to the hon. gentleman for correcting me. Taking his proposition as from the 14th April, 1874, it gave only \$1,000,000 in excess, while he stated in February, of this year, it was \$2,000,000, instead of \$1,000,000. Now, suppose, for the sake of argument, that the receipts in April, 1874, were \$2,000,000, I have estimated that the statement I have submitted here that \$350,000 Excise, and \$500,000 Customs, both properly and fairly belong to next year. I also stated that, probably, we would have collected, before the fiscal year is closed, \$150,000, as extra duties resulting from change in tariff. That will make \$1,000,000. Suppose we receive no more this year than we did in 1874? If they received \$1,000,000 in excess of what belonged to revenue, it would have left \$23,205,092 as the receipts for that year.

Mr. CARTWRIGHT: No; decidedly not.

Mr. TILLEY: My case does not depend solely upon this point. I know it is but an estimate, and may vary to the extent of \$200,000, \$300,000, or \$400,000. But I have sufficient to make out a case, even if that should be granted. The expenditure for that year was \$23,316,316, as shown by the Public Accounts. If the late Government received, at that time, only half what we have raised at present, or suppose they received as much as we have received at the present time, belonging to next year, then you have the sum of \$23,205,092, against an expenditure of \$23,316,316. But suppose our calculations are not correct, what should properly be deducted from that expenditure, in order to show whether the statement I made was correct or not? It is well known our estimates of income were always under the mark from 1869 to 1873. There was not, during one of those years, a time when the estimate of income was not far below what was received, and our estimate of expenditure greatly in excess of our actual expenditure. In order to show the unfairness of the statement of the hon. member, he speaks of the ex-

penditure of \$300,000 or \$400,000 added to the expenditure of Prince Edward Island; but he, in no way, referred to the revenue derived from the Island. Let us go a little further, in order, Sir, to swell the expenditure of that year to the largest possible amount, and to justify the Government in placing in His Excellency's speech the statement that it was necessary, in order to make up the deficiency of that year, that increased taxation should then be imposed—in order to place the Government that had preceded them in the position of being responsible for the increased charges, items were placed under the head of expenditure that ought never to have been placed there at all. This matter has been discussed over and over again, and, when his hon. friend the member for Cumberland was speaking the other night, I could not help feeling it was a great privilege for hon. members to wear their hats in the House, and he could not help thinking the late Finance Minister would have been very glad if the rim of his hat had been broader than it was when his hon. friend was bringing the matter home to him. My hon. friend from Cumberland said the late Finance Minister had charged \$546,000 to income that should have been charged to the construction of the Intercolonial Railroad. And my hon. colleague said he had indisputable evidence that it was pointed out to the Finance Minister, by one of his officials, that the charge was improperly entered. The leader of the Opposition afterwards took exception to the matter; but I happen to have before me what will settle the question. I hold in my hand a return laid before Parliament, through the Minister of Public Works, a statement of the number of miles of the Intercolonial Railway in operation on the 1st July, 1873, 1874, 1875, 1876 and 1877, also showing the cost of operating the same, signed by Mr. Brydges, and laid on the table of the House, in accordance with the request of some hon. member. I find the expenditure for working the railway for 1873-4 is \$1,301,550. In the Public Accounts it stands \$1,847,178. Now, I ask, Mr. Speaker, whether there can be anything more decisive, or more definite, than that statement, showing that \$546,000 has been charged as expenditure

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