

propriation not required for 1912-13. Those refer to Public Works which have been completed, and therefore they no longer appear will not appear in the estimates of 1912-13. The point I wish to make is this: The actual increase upon the ordinary expenditure is \$364,350, and in order to reduce it down to \$191,000, the hon. gentleman has added in two or three items in regard to services which are past and gone, which ought not to appear, which could not appear during the present years.

Mr. HUGHES (Victoria). Does the ex-Minister of Public Works say that an expenditure of \$155,000 should be kept out of these estimates? The hon. gentleman will find in his own department for last year, 1911-12, the sums to be voted, and the sums to be voted for 1912-13, and then he will find set apart on the right hand, the increase and decrease in separate columns. Will the hon. gentleman tell me how he could take the total figures for 1911-12 and subtract them from the estimates required for 1912-13, and get any other sum than \$191,000. He cannot do it. He knows that the law requires the amount to be there, and the Auditor General requires it there and it is figured up in that way.

Mr. PUGSLEY. If the hon. gentleman will take the appropriations for harbours and rivers, he will find there is no column showing a decrease.

Mr. HUGHES (Victoria). Dare we leave out that sum of \$155,000 in preparing our estimates? I ask the hon. gentleman that question.

Mr. PUGSLEY. What I say is, that the effect of dealing with the details of the Militia department differently from what you deal with the details of the department of Public Works, is to convey to the committee an entirely erroneous impression.

Mr. SHARPE (North Ontario). The hon. gentleman has not answered the minister's question.

Mr. PUGSLEY. But does not my hon. (Mr. Hughes, Victoria) see that in the details of the Militia Department he has a column showing increases and decreases which does not appear in the details of the Department of Public Works. He is entirely in error in the statement he makes, and does not he see that the comparison made misleads one who reads these accounts.

Mr. HUGHES (Victoria). No, but I am determined that the hon. gentleman (Mr. Pugsley) shall not mislead the House. The details are given here for one year and for another year, and the increases are

shown and the decreases are shown. If you subtract one from the other you get the right figures. That is what is required by the law, and any child can make the subtraction.

Mr. PUGSLEY. In the Public Works, there is no column showing decreases—

Mr. HUGHES (Victoria). There is a total for each year.

Mr. PUGSLEY. Let me ask the hon. minister this question, apart from what I say in regard to this column showing increases and decreases, is not this true?—that upon the ordinary expenditure for military purposes, as between the coming year and the year that will close on the 31st of this month, there is an actual increase of \$634,350?

Mr. HUGHES (Victoria). No. If the hon. gentleman will turn to page 4, I will convict him out of his own mouth. Item XVII is 'Public Works—Income, \$18,614,030.71, for 1911-12; and \$14,515,380 for 1912-13; authorized by statute, \$15,000; total, \$14,530,380, a decrease of \$4,083,650.71'. There is the very thing that the hon. gentleman claims is not done. We have done the same thing in Militia and Defence except that instead of having separate columns we put both in one column and indicate increase or decrease with a plus or a minus sign. The hon. gentleman (Mr. Pugsley) should know what the law requires.

Mr. PUGSLEY. My hon. friend persists in misunderstanding me. I say that in all departments, the Auditor General puts in the amount for the previous year and the amount for the coming year in separate columns. But in the case of the Public Works, when you come to the details, the amount of appropriations not required for the present year is not carried into the column and added to the decrease. You will not find that in the detail of the Public Works or the Railways and Canals. Why the Auditor General has allowed it to be put in the Militia Department and possibly some others I do not know.

Mr. HUGHES (Victoria). But I have just shown the hon. gentleman that I do find it in the Public Works.

Mr. PUGSLEY. Not in the details. At the bottom of each section appears 'appropriations not required for 1912-13.' In Public Works these amounts are not carried out into the column showing decrease, but in the Militia and Defence they are.

Mr. HUGHES (Victoria). Will the hon. gentleman show how it should be done to comply with the law?