

to the expenditure. The approximation ought to be very close, but, unfortunately, it is not always so. The expenditure for the financial year ending on 30th June last, was \$457,896 more than estimated in the previous Session, and I complained that so large a sum should have been expended in excess of the amount estimated and voted. It was a very large sum to have been expended without the authority of Parliament, but it was only a little more than one-half the amount which has been expended during the current year, and charged against income in excess of the Estimates. The Supplementary Estimates brought down by the Government, only two or three days ago, show that the expenditure chargeable against income during the current fiscal year (which ends in about seven weeks) has been \$848,290 in excess of the proper estimates of last Session. Then, the expenditure from capital has exceeded the estimates by no less a sum than \$1,873,114, so that the Government has expended \$2,721,404 during the current fiscal year without the authority of Parliament. I think that must surprise those of us who remember the importance that the hon. Secretary of State attached to Mr. Tilley's Estimates of 1873, and the responsibility which he attached to the Government, of which Mr. Tilley was the Finance Minister, for his Estimates, urging that the expenditure should correspond with the Estimates almost to exactness. I ventured then to say that the expenditure according to the Public Accounts and not the Estimates, were what we should judge governments by—that the Public Accounts furnished the only true test; that the Estimates were an approximation, the closeness of which might depend very much upon the mental temperament of the Finance Minister, and still more upon the sincerity of the Government. If a Government should desire to appear economical, and wished to present a moderate estimate to Parliament, it is an exceedingly easy thing, if the Government be insincere, to prepare delusive estimates, but the truth has to come out sooner or later, and the following Session it becomes necessary to state what the expenditure really had been for the year, and to bring down supplementary estimates to provide for what had been short-estimated the previous Session.

Hon. Mr. Macpherson.

Now, I must say that this large sum of \$2,724,000 is altogether an inexcusable amount to have been short-estimated last Session.

Hon. Mr. SCOTT—I think my hon. friend perhaps is in error. The last year of which we have any account—1876-7—the expenditure was not in excess of the estimate.

Hon. Mr. MACPHERSON—If the hon. gentleman will turn to the Statutes of last Session, he will find in Schedule A, of the Supply Bill, chargeable against income, \$457,896, as the supplementary estimate for the then current fiscal year, and I presume he will not deny that the Supplementary Estimates of the current fiscal year, and included in the present Supply Bill, ask for \$848,790 chargeable against income, and \$1,873,114 against capital. I repeat that Supplementary Estimates so large as these, are altogether inexcusable. The Minister of Finance ought to have known last Session very much more closely what the expenditure would be both on account of capital, and of income. Both have been enormously exceeded, indicating extravagance or ignorance on the part of the Government.

Hon. Mr. SCOTT—Certain items are exceeded and certain others are not. The hon. gentleman will hardly find a single Session in which Supplementary Estimates have not been brought down.

Hon. Mr. MACPHERSON—I wish to call the hon. gentleman's attention, and the attention of the House to the fact that there is not much reliance to be attached to the Estimates of the present Government. It is not in their Estimates, but in their expenditure as detailed in the Public Accounts, that we must seek for evidence of the economy or wastefulness of the Government. The hon. gentleman and his supporters seem to think lightly of the discovery of the facts which I am submitting, that the estimates of last year were worthless, and have been greatly exceeded. In fact there is an absence of that regard for accuracy (to use the very mildest word) which ought to characterize public men,