

people's money to certain railway companies in this country.

Hon. Mr. CARTWRIGHT—The first Order in Council was passed by the Government of which the hon. gentleman was a member.

Hon. Mr. TUPPER—The hon. gentleman is always ready to shelter himself behind the Government of which I was a member. I can inform the hon. gentleman and the House that this was a question of discussion with the Government of which I was a member. In conformity with that fairness of dealing which characterized all the actions of the late Government, they showed that they were disposed to give the most favorable consideration to the Great Western Railway, which that railway deserved. But they maintained that the law must be carried out; and, while they allowed the Great Western Railway Company to enter unfinished locomotives free of duty, they insisted, and very properly insisted, that duty should be paid on finished locomotives. Such was the determination of the late Government after the most thorough and perfect investigation into the question, and I am fully justified in repeating that they dealt with that company in a spirit of generous liberality. Now, I ask this House, if the hon. gentleman can put his hand into the public treasury and take therefrom over \$69,000 of the people's money without the permission of this House, what difficulty can there be in creating deficits where he pleases? He has only, Sir, just to take enough away. In this case he has taken \$69,178, under the designation of Customs refunds of former years, an amount of money legitimately exacted from that company under the law; he has refunded the amount to that company, and he now applies it in reduction of that surplus which last year I told him, in this House, would be the result of his financial engineering. But the hon. gentleman has gone a little further and he has refunded to the Canada Southern Railway an amount of \$1,384.54. These duties, sir, were paid under the law, after officers eminently qualified to press their just claims had come before the Government and pressed them, and after the Government had carefully examined the question with every desire to deal justly and generously with the company. Sir, if the Hon. Mr. McMASTER could

obtain the position of being a Canadian Director of the Great Western Railway—the only Canadian Director when all the others were swept aside—by stating to the shareholders in England that his position in Parliament would enable him to save considerable amounts of money to the company, what favors may he not expect at their hands now when he can state to them that he got \$69,178 of public money which was exacted by a former Government for duties levied under the law, refunded by the present Finance Minister. That system has been carried on to such an extent, that between these two companies—the Canada Southern and the Great Western—the public Treasury has been depleted, according to the Public Accounts, of a sum of \$90,461. I ask my honorable friend to add to the surplus existing on the first of July, the sum of \$69,178, which cannot be charged to the expenditure of the year without such a violation of law and propriety as would render the keeping of public accounts utterly useless and worse than a farce. When the hon. gentleman found, as I predicted, that instead of a deficit he had a surplus, that instead of being under the necessity of taxing the people of this country for \$3,000,000 per annum additional revenue, he would at the old rate of taxation have half a million over, he endeavors to shelter himself behind the pretext that he was providing for the future. He also endeavored, Sir, to shelter himself behind the statement of his predecessor, Mr. TILLEY, and he so far forgot himself and the nature of the position he occupies, as to find a pretext for his proposition in a statement made by Mr. THOMAS WHITE, as a member of the Board of Trade. That statement certainly anticipated a deficit, but it was based upon the figures published by the hon. gentleman himself and the department under his control in the *Official Gazette*. That statement misled Mr. WHITE and misled everybody else; it was millions astray. Does the hon. gentleman mean to say that Mr. THOMAS WHITE made an estimate that there would be a deficit, believing that he could depend upon the accuracy of the figures furnished him by the Minister of Finance, this House would have accepted that as an excuse for the imposition of \$3,000,000 additional taxation? I need not say that the House would not have accepted any

*Hon. Mr. Tupper.*