every cent that comes in and every cent that goes out. The Government would not only expect but welcome the criticism which must be made in Parliament of the operations as disclosed by the balance sheet at the end of the fiscal year and would expect that Parliament would obtain such information in such detail as is desired with regard to the whole administration of that system. If that be not so, then suspicion will inevitably be thrown upon the administration of that railway administration.

My hon, friend made the rather startling statement that if there is a deficit, these gentlemen at Toronto will come down to the Minister of Finance and say: You pay out the amount of the deficit without regard to Parliament at all. That is true in one sense and not in another. Under section 16, if there is a deficit at the end of a fiscal year, the Dominion Government makes good that deficit; otherwise, the railway system would have to borrow money for the purpose of making it good, or if they could not borrow the money, they would have to suspend. The reason for that is that the Government is the owner of this system. If there is a deficit at the end of the fiscal year, the Minister of Finance is authorized to make good that deficit, subject to this provision that the amount paid by the Minister of Finance under this section shall be included in the Estimates submitted to Parliament at its first session following the close of such fiscal year; and in the event of a surplus existing at the close of any fiscal year such surplus shall be paid into the Consolidated Revenue Fund.

It is open to Parliament at each session to review the operations and the entire administration of the Canadian National Railway system as to deficit or as to surplus. The gist of the matter is that, although the form is a corporation, the Dominion Government owns the system, and that every one connected with it from the board of directors down to the humblest man in their employ is in reality a Government official in the sense that he must be held to strict account, first to the board of directors, and through them to the Government of Canada for his action in connection with the work entrusted to him.

My hon. friend said that we are starting this off with two handicaps, one being closure. I agree generally with the observations of the hon. gentleman as regards the inexpediency of bringing in closure unless it is clear there is obstruction, and this does not refer to my hon. friend, because the criticism which he made of the Bill

was such as might not only fairly, but very properly be put forward. His argument was listened to with the greatest attention. and as I said, I took the trouble to consider it, not only at the time, but the next day. and to discuss it with the officials of my own department, of the Auditor General's Department and of the Railway Department, because I desired that it should be very fully considered. And it was my intention, if the Bill had continued in Committee, to speak further to the argument of the hon. member, because I had stated that the matter would have further consideration. But we all know what happened. There was obstruction-I will not say on the part of all hon, members opposite, because that would not be correct-but there was undoubtedly obstruction.

Mr. BUREAU: Not a bit.

Mr. McKENZIE: Where?

Sir THOMAS WHITE: I do not desire to specify, but there was undoubtedly obstruction. I have too high a regard for the intelligence of certain hon. gentlemen opposite to believe for one moment that some of their arguments with respect to certain minor sections of the Bill were merely for the purpose of obtaining information, or of legitimate criticism.

Mr. BUREAU: What sections?

Sir THOMAS WHITE: I will not go into detail. The hon, member knows as well as any one else.

Mr. BUREAU: The longest speech in the discussion was made by the Acting Prime Minister.

Sir THOMAS WHITE: But he was not the most frequent speaker. I think the hon. member for Three Rivers (Mr. Bureau) was the most frequent speaker.

Mr. BUREAU: Will my hon, friend point out one of the minor sections of the Bill on which I spoke too often?

Sir THOMAS WHITE: When my hon. friend sins he sins against the light. No man in this House has a better knowledge than he of corporation law, and when I find him putting forth trivial objections to sections I ask myself why? I do not say that my hon. friend obstructed from any improper motive, but he did obstruct, with other hon. members, and so closure was applied.

Mr. BUREAU: I may be allowed to differ.

[Sir Thomas White.]