I need not go into further details. To do so would necessitate my surveying all the activities of the various departments of the public service. The members of the other House have, I conceive, examined these minutely, as it is their duty to do. With these very short remarks, I move, seconded by the Right Hon. Mr. Graham, the second reading of this Bill, and shall hand the Bill over to my right honourable friend opposite.

Right Hon. ARTHUR MEIGHEN: Honourable members, I make no pretence of having studied the individual items of this Bill, as it has just reached me this very second. I have, however, seen the Bill in the form in which it was presented to the other House, and would comment with some severity on certain features of it were it not the tradition of the Senate to leave money bills entirely to the wisdom and judgment of the other Chamber.

I would comment particularly on the inclusion in war expenditures of certain large amounts which, it seems to me, have no right to be in that category; such, for example, as the many millions advanced for railway equipment. It looks as if this item were placed there just for the purpose of avoiding what otherwise would be the inevitable effect upon the railway capital structure.

If it were our function to do so, I would also criticize a certain item, not that it is important in its magnitude, but because I think it will be a source of perennial trouble and a precedent which will embarrass governments as long as Canada lasts. Sometimes I think it would be better if an understanding were arrived at whereby the Senate might reduce estimates. Certainly we should never impose a tax upon the people or initiate any legislation to that end. However, the custom is so well established I see no hope at all of its being altered, and this House will doubtless pass this measure as it stands.

While I am on my feet I may say, in anticipation of an early adjournment, which in effect is probably a prorogation, that congratulations are due to honourable members who have stayed throughout these rather trying days, the more trying because our work was virtually finished and we had nothing more to do. I am sure the gratitude of those on both sides who feel special responsibility is due to honourable members who have remained, and I mention particularly the three oldest members in our Chamber, the revered senator for Gloucester (Hon. Mr. Turgeon), the honourable senator from Winona (Hon. E. D. Smith)—

Hon. Mr. DANDURAND: Hear, hear. Hon. Mr. DANDURAND. Right Hon. Mr. MEIGHEN: —and the right honourable senator from Eganville (Right Hon. Mr. Graham).

Some Hon. SENATORS: Hear, hear.

Right Hon. Mr. MEIGHEN: These men are to be congratulated on their long service, and particularly on their fidelity in "sticking it out" to the end of this session.

Some Hon. SENATORS: Hear, hear.

Hon. Mr. DANDURAND: We should try to have our younger colleagues who happen to be absent made aware of the presence of their seniors in this Chamber at this time, and should hold it up to them as an example of how the seniors regard their duty to Parliament.

Hon. J. E. SINCLAIR: Honourable members, on the point raised by the right honourable gentleman (Right Hon. Mr. Meighen) in regard to the railway expenditure, I should like to ask the leader of the Government whether the expenditure mentioned in the Bill as a war expenditure includes a grant to both railways or only to the Canadian National.

Hon. Mr. DANDURAND: I beg your pardon.

Hon. Mr. SINCLAIR: In the Supply Bill there is an item of war expenditure for railways. Does that vote go wholly to the Canadian National Railways, or is it divided between the two railways?

Hon. Mr. DANDURAND: It covers both railways, the Canadian Pacific and the Canadian National.

Hon. Mr. SINCLAIR: That is why it is under war expenditure?

Right Hon. Mr. MEIGHEN: I suppose that is as good a reason as any.

Hon. Mr. LACASSE: My right honourable friend (Right Hon. Mr. Meighen) said there was an item which, although not of great importance, he would like to criticize, but he failed to mention what it was. I should like to know to what item he referred.

Right Hon. Mr. MEIGHEN: I have said all I intend to say about it.

The motion was agreed to, and the Bill was read the second time.

## THIRD READING

Hon. Mr. DANDURAND moved the third reading of the Bill.

The motion was agreed to, and the Bill was read the third time, and passed.