whom they are bought are Canadian agents of the American manufacturers who alone make them? He calls them middlemen, because they happen to live in Canada.

Mr. J. D. REID. The man from whom they were bought swore that he was not the agent of the firm that manufactured them.

Mr. E. M. MACDONALD. That is one instance.

Mr. J. D. REID. The government formerly always before purchased these cranes directly from the manufacturers except in one instance. I claim that if they do that they will save a lot of money.

Mr. GRAHAM. It is not fair to call the agent of a manufacturing establishment a middleman, as if you were making some reflection upon him. If a letter were sent to the agent's firm in the United States they would probably send it back to him so as not to do him an injustice. I do not think it is at all disgraceful to be a representative of one of these large firms. In some instances the firm themselves have asked us 10 per cent more than they have allowed their agents to quote us. What my hon friend would call a middleman is a respectable agent of the firm, and the firm stands by him and allows him to do the business.

Mr. J. D. REID. I would like my hon. friend to show the case he mentions, for I never heard of such a case.

Ste. Rosalie,—Improvement at, \$85,900.

Mr. GRAHAM. We are making arrangements for a water supply, for an engine house, a building for stores, a turntable, grading, masonry, tracks, and ballasting. The engine house and the tanks are under contract and the building for stores. The engine house \$20,000, building for stores \$3,500.

Increased accommodation and facilities along the line, \$169,000.

Mr. HAGGART. That is a large sum and the House should insist on a specific statement of how the money is spent.

Mr. GRAHAM. A good deal is for additional sidings at different stations.

Mr. HAGGART. Hitherto these have been voted specifically. This is an exemplification of the absurdity of charging to capital account all these little expenditures.

To strengthen bridges, \$190,000.

Mr. HAGGART. When is this work to be finished? We have this item every year.

Mr. GRAHAM. It is work that has to be done. The strengthening of bridges is one of the most important things for the safety of the road and public. We did not spend anything last year.

Mr. MACDONALD.

Mr. HAGGART. This vote is for changing bridges which were not up to the standard. You changed your locomotives and got much heavier ones and then have to change your bridges so as to make them capable of bearing them. When will this be finished?

Mr. GRAHAM. We have really to go over the whole line, and there are one or two sections on the road that have not been really commenced.

Mr. HAGGART. We have had statements from every other minister of the amounts required to finish this particular kind of work and we ought to know specifically what is required to finish. Your bridges ought to be strengthened before you built heavier locomotives. The idea of buying heavy locomotives and then coming to the House for a vote for the purpose of strengthening the bridges. I must protest, as I have done again and again, that none of these expenditures should be charged to capital account. Fancy in Great Britain an expenditure of this kind being charged to capital account. They never charge items of that kind to capital account. No matter what the system of keeping books may be in the case of a railway company, in the case of a government-owned road, none of these items should be charged to capital account. Let me not be misunderstood. I have been represented by an hon. gentleman opposite as opposed to expenditure on capital account. Nothing of the kind, but what may be capital account on a private railway is not capital account on a railway owned by the government. None of these items should appear in the capital account of the Intercolonial Railway at all. When charged against capital, they do not go into the ordinary expenditure during the year. They are in the position of lead bounties charged to capital account for the purpose of enabling the Finance Minister to make a good financial showing. As the late Mr. Mackenzie held, when at the head of the Department of Public Works, and when in opposition, the capital of the Intercolonial Railway should be closed. Not that there should not be expenditure for useful work, which on other railways may be charged to capital account, but the simple fact of charging items of this kind to capital account is wrong and I protest against

Mines and Geological survey—Geological survey branch'—for engraving, lithographing, &c., of maps, plans and illustrations; and for copying and compiling of survey plans, maps and utilizing field notes, \$20,000.

Mr. DANIEL. Are these maps made in the Geological Survey branch or in the same branch as the map making of the Interior department?

Mr. TEMPLEMAN. The map making of the Interior Department is separate alto-