

in a decrease in freight rates in western Canada. This clause does not intend that such things shall be shown, and I contend that they should appear in the statement.

Mr. DUNNING: The very words "Crow's-nest pass" would bring to the mind of everyone the Crowsnest agreement.

Mr. WALSH: They bring that agreement to my mind now, but two years ago they did not, because at that time I was an average member of the public of Canada. I should like the minister either to amend this section so as to ensure that the whole statement of affairs shall be given, or take it out and put it where it belongs.

Mr. CAHAN: Does this section 24, which includes all grants, include the grants paid to the railways for post office services or for other services in connection with the carrying of mails throughout all these years? There certainly are cash outlays of that kind.

Mr. DUNNING: They are not "assistance" within the meaning of this section.

Mr. CAHAN: Where is the word "assistance"?

Mr. DUNNING: The third line, "total assistance."

Mr. CAHAN: But we have granted mail subsidies, which have been stated frequently to be by way of assistance.

Mr. BENNETT: The Calgary and Edmonton railway got \$80,000 a year. It was the basis of its financing.

Mr. CAHAN: Furthermore, I have no objection to the government publishing every year a statement of all the expenditures made upon each and all the railways of Canada, branches and others.

Mr. HOWE: We do that anyway.

Mr. CAHAN: But I say that in a bill relating to the Canadian National Railways such a provision cannot properly be made. The amendment which the minister has brought in is entirely contrary to the proper practice of the house, it seems to me, because the effect is that we are confronted with a new bill as amended by the committee. The committee to which this bill was sent had no authority to amend it, but it has drafted a new bill, and in this bill as now printed it is not disclosed what the original provisions were and what are the amendments which the minister is adopting. If any hon. member of this house had moved section 24 in an amendment to the bill as originally introduced, it would have been declared out of

[Mr. Walsh.]

order, because it has no relevance to the main object of this bill; it has no reference whatever to the Canadian National Railways nor to the revision of its accounting system. An amendment respecting all bonuses and payments of every class and description made since railways were first built in Canada should not be incorporated in a bill which essentially has to do with the Canadian National Railways. The amendment should not be in this bill if it applies to any other railway system which is not now incorporated in the Canadian National system.

Mr. BENNETT: If this amendment were being considered in respect to its relevancy to the bill, it would be ruled out of order. It is an amendment to two acts, the Railways and Canals Act, and the statute which deals with the public accounts. I do not know that the hon. member for Provencher (Mr. Beaubien) knows that in the report made by the Minister of Railways and Canals, now the Minister of Transport, all this information is given in great detail. I think he overlooked that. The information is given with respect to the land grants, cash payments, subsidies and every detail from year to year, including in the figures the sum we discussed that had to do with the Grand Trunk.

Secondly, as far as cash is concerned, the public accounts of the country contain full details. The public accounts obviously do not deal with land grants, because they are dealt with in the report of the Minister of Railways and Canals. I took the trouble to look them up on one occasion, and I think the Minister of Transport will recall that there is a complete history of all our land grant transactions, and it shows what land grants have not been completely discharged. In connection with one company in Manitoba there was a small acreage which had not been alienated; it has been now, and it came up during the Saskatchewan discussion in connection with natural resources. All the information which this section calls for is in the report of the Department of Railways and Canals each year. The cash transactions are shown in the public accounts of the country. In the various schedules will be found accounts showing the cash in complete detail. My difficulty is to understand why this section should be thought relevant or cognate in any sense to this measure which has to do with the Canadian National Railways accounting.

I want to correct one error to which the Minister of Finance has continually alluded, as well as the Minister of Transport. I ventured to join issue with them, but I had not