

opposite, then the Government would not have found it necessary to charge this at all; it would have gone to capital account. But what they did was this: they took \$543,000 worth of rails from capital account, charged \$200,000 of it—the reasonable proportion which they had been in the habit of charging yearly—direct to the Intercolonial Railway, and put the balance honestly and squarely in the Public Accounts as an Intercolonial Railway suspense account—to be wiped out this year and next year.

MR. MACPHERSON—Did they not use the whole quantity last year?

MR. BROWN—I did not ask that question. I do not know.

MR. MACPHERSON—Is it done in accordance with the resolution of the Government to charge everything as expenditure on revenue?

MR. BROWN—The hon. gentleman is fighting a shadow. What difference does that make?

MR. MACPHERSON—It is evident that \$543,000 worth of rails have been used in renewals, which according to the resolution of the Government really should have been charged to revenue. Instead of that, only \$200,000 is charged, and the balance is put as a blind in a suspense account.

MR. BROWN—The hon. gentleman should not use that word “blind.” It was perfectly straightforward, and was fully explained in the Public Accounts Committee. I admit the hon. gentleman may hold the opinion that the rails having been handed over to the Intercolonial officers, the full amount should have been entered against that Company. But the Intercolonial Railway belongs to the people of Canada—the rails are there—the transfer does not affect the security—the rails are as much at capital account as they ever were—and there is not one single shilling less to-day to meet the public debt than there was before the rails were transferred from one locality to another. Will anyone say that it makes the slightest difference to the country whether those rails lie in a heap at capital account or lie in the track of a Government railway at an Intercolonial suspense account? Had any “blind” been intended, why open a suspense account at all? Why not have left the capital account as it was, and have credited it merely with the usual annual proportion of \$200,000?

Honourable gentlemen, I have now gone through the entire charges and objections of the hon. Senator (Mr. Macpherson); and I put it to every hon. member of this House whether there is one single item in the whole of the hon. gentleman’s indictment for which the slightest moral reproach can be cast upon the gentlemen on the Treasury benches. Will any hon. gentleman say that one instance has been shown of culpable neglect on the part of the Government? Can any hon. gentleman say that the slightest proof has been given of even thoughtless waste on the part of the Government? Nothing of the kind has been shown. Honourable gentlemen, the men who govern this Confederation—be of what politics they may—have no light burden on their shoulders. We are eight separate Colonies, brought suddenly together;