make it must be distinctly understood that no item of war expenditure enteres in. Neither are railway subsidies included. Only consolidated, or ordinary expenditure and capital expenditures will be dealth with.

It may, however, be contended that the war has affected consolidated expenditures in that there has been added to it increased interest charges on the National Debt due to war borrowing, and also pension charges. During the two years of the war it is true extra interest charges have totalled about nine millions, while pensions have approximated about a million and a half. But against this must be placed the turning over to war account during the two years of about ten million dollars which in pre-war years would have appeared in the Militia estimates. Moreover there has been a cessation in certain public works construction. So that altogether a comparison may be made on an absolutely fair basis between the consolidated and capital expenditures of the two fiscal war years, and the year preceding them.

## Consolidated Expenditures.

The following tables give the ordinary expenditures for the first two fiscal war years, for the two ante-war years preceding, and for the two years which may be said to mark the high record of the late Liberal regime:—

| *1911<br>*1912          | \$ 87,774,198<br>98,161,440 |
|-------------------------|-----------------------------|
| Total for the two years | \$185,935,638               |
| *1913                   | \$112,059,537               |
| *1914                   | 127,384,472                 |
| Total for the two years | \$239,444,009               |
| *1915                   | \$135,523,206               |
| *1916                   | 130,350,726                 |
| Total for the two years | \$265,873,932               |

It will thus be seen that the Government's ordinary expenditure during the two fiscal war years exceeded that for the two ante-bellum years preceding by over 26 millions, or by ten per cent; and exceeded that for the two last fiscal years of Liberal rule by nearly eighty millions or by 42 per cent.

## Capital Expenditure.

The following figures give the comparisons on capital account:—

| *1911<br>*1912          | \$   | 30,852,963<br>30,939,575 |
|-------------------------|--|--------------------------|
| Total for the two years | \$   | 61,792,538               |
| *1913<br>*1914          | The state of the s | 27,206,046<br>37,180,175 |
| Total for the two years | \$   | 64.386.221               |

| *1915\$                    |            |
|----------------------------|------------|
| *1916                      | 36,566,950 |
| Total for the two years \$ | 80.014.270 |

It will thus be seen that the Government's expenditure on capital account for the two fiscal war years exceeded that for the two preceding years by over fifteen millions, or about 18 per cent; and that for the two last fiscal years for which the Liberals were responsible by over eighteen millions or about 22 per cent.

## Total Domestic Expenditure.

Taking the total ordinary and capital expenditures for the years in question, the following tables are illuminative:—

| *1911<br>*1912          | \$118,627,161<br>129,101,015 |
|-------------------------|------------------------------|
| Total for the two years | \$247,728,176                |
| *1913                   | \$139,265,583                |
| *1914                   | 164,564,047                  |
| Total for the two years | \$303,830,230                |
| *1915                   | \$176,970,526                |
| *1916                   | 100 017 070                  |
| Total for the two years | \$345,888,202                |

It will thus be seen that during the two fiscal war years the Government spent (apart from war and railway subsidies) forty-two million dollars more than was spent during the two preceding ante-bellum years, and nearly a hundred million dollars more than was spent during the last fiscal years for which the Liberals were responsible.

When it is recalled that Sir Robert Borden in 1911 referred to Liberal expenditures as "criminally extravagant," and constituting prima facie evidence of graft and corruption, what is to be said of the record of Sir Robert Borden himself, who in times of war exceeded the highest mark set by the late government in prosperous times by over 40 per cent?

The government's "policy of rigid economy" in domestic expenditures is a myth.

\*Fiscal year ending April 30th.

We should imagine that the language of Sir Wm. Meredith when he read Rogers' denunciation of judges who take pay for sitting in Royal Commissions would scarcely be fit for any Sunday School publication. Sir Wm. Meredith benefitted to the tune of nearly \$10,000, in addition to his yearly salary, through his work on the Farmers' Bank and Allison charges commissions.

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