service for Canada, but I bring this matter to the attention of the government at this time. I charge the government with the responsibility for not collecting that \$10,000,000.

The Canadian people were rather expecting a tax on gasoline and petroleum products. On an average, one and one-half billion gallons of petroleum products are imported into this country each year. A tax of one cent a gallon would have given us another \$15,000,000, and the Canadian people would not have objected. There is a federal tax in the United States, and the people in Great Britain pay a very heavy tax. Our people were ready to pay a tax on gasoline. It is true the war exchange tax act imposes a ten per cent tax, but, as I said before, that is simply the spread between pegged and free money.

I should like to summarize my suggestions. A tax of fifty cents a quart on liquor would have brought in another \$5,000,000. The implementing of the recommendation of the tariff board in connection with vegetable oils would have brought in another \$5,000,000. A tax of a cent a gallon on petroleum products would have meant another \$15,000,000. This makes a total of \$25,000,000, but I would go even further. I would put the tax on liquor at the highest point at which it could be placed without stopping the revenue. I would get every possible bit of taxation. I believe we could raise that to \$10,000,000. Then, in connection with vegetable oil, if our farmers were placed in the same position as United States farmers, another \$10,000,000 could be obtained. A tax of two cents a gallon on gasoline would give us \$30,000,000. This makes a total of \$50,000,000 which could have been extracted from the Canadian people in order to help this war effort. This could have been done without our people being greatly worried or concerned, without their being panic stricken and without making them tend to put their savings in the old sock.

At six o'clock the house took recess.

After Recess

The house resumed at eight o'clock.

Mr. HARRIS (Danforth): Mr. Speaker, in reference to the summary which I gave showing how we could add during the current year some \$50,000,000 to our revenue and avoid the necessity of taking from our people, by way of borrowing and freezing up, a large sum of money, but rather add the extra taxation which would come into the treasury from the cancellation of the sales tax exemptions of the last five years, and also the cancellation of the income tax exemptions, while it is

rather difficult to estimate how much more revenue we could get, it would certainly be very considerable. I am satisfied that the grand total would approximate one-third of the deficit for which we have budgeted; it would emphasize the fact that we are at war; and it would be good medicine for the Canadian people.

The next best way to conserve funds in a treasury is to save what we have. Non-war expenditures, the minister says, are being reduced by \$77,000,000, over three-fourths of which represents the absence of expenditures on public works. I am in accord with that action, and I believe that a similar course should be taken in the case of personnel. According to the estimates, the civil service numbers, in round figures, thirty thousand; it was the same last year and the year before. But this year, in connection with the war effort, we have added without let or hindrance hundreds of employees in the new service of munitions and supply. By all means put on a staff in that department, and do a job, but let us keep our heads. If we have made a great saving on public works, surely some effective use can be made of the employees. with their experience of many years in the putting up of buildings, and of the plans in their archives, and they are good plans, because most public buildings which have been erected in Canada in the last ten years are a credit to the department. Nevertheless, although they have the plans and specifications, we find that much delay has occurred in drawing new specifications for buildings which are required in connection with the government's war effort. The point I wish to make is that architects, engineers, designers, draftsmen and estimaters connected with the public works department are not engaged in the putting up of new buildings this year. There must be quite a large personnel, therefore, which could have been drafted into the service of the Department of Munitions and Supply, thus saving a considerable amount of money. A day or two ago I put on record certain statistics in regard to personnel. I was amazed to find that in the Department of Public Works, the department which the minister rose to defend last evening, the number of employees has risen from 1,754 last year to 1,771 this year.

I should like to make reference along the same line to other departments of government which seem to be drifting. The ministry has failed to place at the head of the departments I have in mind men with sufficient driving force and initiative. Take, for example, the Post Office Department. Under none of the governments which we have had in the past decade has there been a minister who