

taxation system for unemployment insurance, forced savings, the refundable portion of our taxation and many other items which now go into the consolidated revenue fund, the only place into which, of course, it can go; but I say the government accounts should show this money received for these purposes earmarked as a liability. I am glad to see the minister is giving some sort of certificate now for the savings which are being deducted, although I am not just in accord with the way in which he is doing it. It is true the employee has a record of his unemployment insurance in his unemployment insurance book, but a corresponding receipt or certificate is not given to him for the portion of his wartime earnings which is kept from him until after the war. Employees who have these deductions made and the receipt held back until the end of the year are not satisfied; they demand that some sort of weekly or monthly certificate should be issued when the deduction is made. They might save them up in the same manner as one accumulates war savings certificates. No doubt in reply the government will say it is just like superannuation. But forced savings are not the same as superannuation. Superannuation is an old-established art for the purpose of having people save money for themselves; it is a contract between the government on the one hand, or perhaps an organization, and the employee on the other, and is thoroughly understood by both parties. I hope the minister will give some consideration to revising the receipt or certificate given for these deductions.

I come now to our expenditures, which occupied so much of our time this afternoon. They fall into two categories; ordinary expenditures and war expenditures. I hope that what I say in this regard will be considered constructive.

We must service our national debt, carrying charges for loan flotations. We find ourselves forced to compensate the provinces for invading their tax field. But we can and must reduce our ordinary expenditure. Another field for reducing our ordinary expenditure is found in paternal legislation for relief and works projects, wheat acreage reduction, and the operations of the wheat board and other government enterprises such as harbours and railways. Many of these organizations will have profits instead of deficits and will be able to recoup the treasury to a certain extent; they should certainly call for far less than in previous years. Their calls demand the scrutiny of every member of this house if he is to discharge his responsibility in re-

gard to examining expenditures. That is our duty; every dollar saved is a dollar earned, and should be used to increase our war effort.

The other field of expenditure, namely, war expenditure, has not had the care and attention from members of the house that the vast sums spent demand. Every criticism unfortunately seems to take on a political angle, and this attitude defeats any good intention hon. members might have in making their criticisms. Hon. members will recall that the Prime Minister said this legislation was an opportunity for the private member to be of service to his country. The Minister of Munitions and Supply (Mr. Howe) said on various occasions that he welcomes the committee and that the committee would be of some assistance to him, that the committee could review the expenditures. But we all know that it has been a failure as far as accomplishing the task which its name implies. The lack of representation of minority groups, the secrecy forced on the activities of the committee—I do not intend to enlarge on this subject now because I realize I am out of order, that it is on the order paper to be discussed in a day or two—these things all tended to restrict the possibility of our doing an efficient job. These expenditures are the concern of every member of the house. Ten per cent of the membership of the house is not enough to assume the responsibility of checking seventy per cent of Canada's expenditure. The entire House of Commons for years devoted itself to examining estimates amounting to \$500 million. In days gone by I have seen the whole membership sit for months, discussing estimates. Yet now it is suggested that ten per cent of the membership can examine and report back on expenditures more than eight times as great. It is out of all balance. It is another evidence of the fact which is so patent that no effort is being made to use the man-power of this house in an orderly way. I say to hon. members supporting the government, the futility of your service to the nation in this time of stress is to be deplored. In party warfare the vulgar expression is used that those supporting the administration are rubber stamps. I would hesitate to say of this house in these serious times that the members are just rubber stamps, but I should like to leave that thought with them; let them examine their own conscience and see if they can bring themselves to believe that they are doing everything humanly possible to help in this war effort. I suggest to them that the whole matter of war expenditure should be overhauled; I leave it there until the committee is introduced.