

chronic—to bring the budget down late. Delay is not good. This procedure simply goes to show the government's uncertainty of mind.

The budget, when it was finally brought down, has demonstrated a lack of determination on the part of the minister and his bureaucrats as to where the government is going.

Before I forget, while I am talking about bureaucrats, I wish to congratulate the minister upon the announcement that was made, and as reported in the press, respecting his having a bit of a holiday. I hope he has a long voyage, and that he gets as far away from those unrealistic bureaucrats as he possibly can. If he does, I know he will be a darned sight better man when he returns.

The budget shows a failure on the part of the government to face issues before us. They try to face them, but only succeed in facing them both ways. To my mind, the budget has been prepared by impractical theorists. I would ask the minister, what businessmen were consulted in its preparation? Is there anything practical in it? I am certain that no businessmen of any standing have been consulted in the preparation of this budget.

The minister may say that he could not bring down the budget earlier this year until such time as an agreement had been reached between the dominion and the provinces at the conference. That is no excuse. I am sure that the minister knew or he should have known or had a pretty good idea that the conference could not reach an agreement in view of his lack of give-and-take. The attitude of the dominion government has been uncompromising, rigid; there has been no spirit of compromise, no spirit of good will. How could there be, when everybody knows that the whole attitude of the government in connection with this matter was nothing more or less than political? The conference has not failed. Progress has been made, and another sitting should take place at the earliest possible moment. It may be, however, that the unwillingness to compromise and the lack of patience and the fact that the minister has now drawn the big stick may mean that the day will have to be put forward when an agreement can be reached.

As I said before, the budget should have been brought down earlier. It is unfair to business and unfair to individuals to make them wait to this late day in the year to make their plans and to have to carry on with a feeling of uncertainty.

But now that the budget has been brought down, and after all the promises and all the forecasting by the minister—it will be remem-

[Mr. D. G. Ross.]

bered how the Minister of National Revenue (Mr. McCann) made a big speech in Renfrew and told everybody how much of a reduction we were to have in taxation—after all that, what a shock this budget has been to the House of Commons, the members of parliament and to the people of this country; and after listening to the speeches which have been made by members opposite we know what an awful shock it has been to them too and what an awful time they are going to have defending it.

This budget is probably the craziest fiscal doctrine ever brought down in the history of this country—and I mean crazy. It is absolutely the craziest thing that has ever been brought down. That is its one outstanding feature. As one listened to it and read it, one fact could no longer be hidden, and that is the administrative ineptitude of this government. Evidence of this has been accumulating over a great length of time. The government can think of nothing but spending hundreds of millions of dollars, and they have no practical ideas about where we are going.

Another fact about the budget is that at the very time when boldness is needed it shows a remarkable lack of courage, the greatest timidity in any budget to which I have ever listened. It is full of political promises. The taxpayers are asked to accept a poor measure of relief which will be operative for only three months of next year. Never has parliament been asked to approve tax reductions such as these. They are inoperative in the fiscal year in which they are introduced. If anybody can tell me that that has ever been done before, I should like to know about it. Not only that, but parliament has no power to guarantee financial programmes beyond the period from April to March to give any further relief to the poor old taxpayer. We are not even sure that we are to have this relief next year, because the government has other commitments.

We have a deficit of \$300,000,000, and proposals to pay the provinces some \$414,000,000; probably further increases in the children's allowance, as well as government non-war commitments, and there is no endeavour on the part of the government to cut administrative costs. All this is reckless and non-realistic in the face of stern realities as we see them to-day. What hope is there when all these commitments which I have mentioned are taken into account?

Another feature of the budget, which, to my mind, is blind stupidity, is its failure to make the tax reductions operative now, particularly for the low and middle income groups. The budget should have allowed them more "take-