this great plan for the furtherance of human well-being should be entered upon prematurely, and before all essential safeguards have been provided.

I do not believe it would be possible to have all essential preparations made in a lesser time than has been fixed. In the first place we have yet to establish a new department of government. Authority for the setting up of that department has been enacted by this parliament at this session. I refer, of course, to the Department of National Health and Welfare, which will have to do with the administration of this measure. Time will be required to get the department into working order. There will be need for consultation on the part of its officers with the provinces and with many organizations. All this will necessitate a considerable lapse of time. It is now less than a year before the time fixed for this measure to come into force. That is one reason.

Another reason is that, as hon. members know, this measure has a close relationship to the income tax, and the allowances to be made. In making their financial calculations and adjustments the Department of Finance, in adjusting payments under the income tax, must take certain periods as bases. The only periods that seem to be suitable are the beginning or the middle of the year. Obviously January 1, 1945, would have been too short a time within which to have this measure become operative, and January 1, 1946 would have put off the measure too long. July, coming in the middle of the year, and at the time I have mentioned, seemed to be in every respect the most satisfactory date.

What I cannot understand is how hon. members opposite should seek to have it appear that this measure has, in some way, been brought in in relation to the Quebec elections. That is the most unworthy kind of suggestion I have heard made for some time. Hon. members will recall that the proposal to enact family allowances is set forth in the speech from the throne. It will be recalled, too, that the speech from the throne was debated at considerable length in the house and, if I am not mistaken, it was finally passed without division. Why was it, then, that during the course of that debate we had no word about family allowances being in the nature of political bribery, or something intended as a bribe to the electorate? The measure before us is the very measure that was referred to at that time.

All this was back in January—I believe it was January 27—when the government's inten-

tion to introduce family allowances was announced in the speech from the throne. This is what was said:

The family and the home are the foundation of national life. To aid in insuring a minimum of well-being to the children of the nation and to help gain for them a closer approach to equality of opportunity in the battle of life, you will be asked to approve a measure making provision for family allowances.

That, Mr. Speaker, is in the speech from the throne, as it was read and approved on January 27, 1944. I suggest that if hon. members did not raise objection to the measure at that time, they are hardly justified in raising some of the objections they are making at the present time.

After the speech from the throne had been read in parliament and this house proceeded with its business we followed our customary procedure. First of all, we debated the speech from the throne itself. Then we followed the course that has been followed since the beginning of the war, and brought in the appropriation bill. Its provisions were discussed at great length. Following that, as we have at previous sessions, we took up the budget. After the budget was presented we have brought forward, at as early a moment as we could, the other important measures mentioned in the speech from the throne. Every member of the house knows that that is what has taken place this year.

This discourse or the time of its introduction had nothing whatever to do with the Quebec elections. So far as my knowledge of the situation went, I did not know when the Quebec elections were to be held at the time the speech from the Throne was read. As I have said, the measure was brought in the ordinary sequence. Why speak of Quebec? Why not say that the measure was introduced to help the elections in Alberta? They are on at the present time. Why not say that it was brought in to help the elections in Saskatchewan which took place a short time ago?

I submit that hon, gentlemen, who, whenever the opportunity presents itself, seek to raise a prejudice against any province in this country, are bringing upon themselves a grave responsibility. At a time when young men from the province of Quebec are giving their lives, along with their comrades from other provinces, in the defence of this country and in the defence of freedom, it ill suits any member of this House of Commons to seek to raise, in their absence, prejudice against the province from which they have gone forth to war. There is no greater disservice that any member of parliament can render Canada