Finance. It is none of my business to decide who is to be Acting Minister of Finance, but I can criticize what has been done. I believe that after the Minister of Finance himself the man best informed in regard to his department is his parliamentary assistant. I do not see why a member of the cabinet should hold three cabinet jobs, while the parliamentary assistant, who is a learned member of the bar and who has done exceptionally well in substituting for the Minister of Finance when he could not attend the meetings of the house or the committee of the whole, should be kept in the kitchen if not in the cellar or the attic. As one of the colleagues of the parliamentary assistant to the Minister of Finance I protest, as it is my right to protest. It is not my business to appoint, but I have the right to protest when an injustice is done. That injustice is made worse because at the present time the international commitments Canada are not made by the Minister of Finance but by the Acting Minister of Finance. When the perpetual Acting Minister of Finance goes to Great Britain or anywhere else he makes the commitments, and then the Minister of Finance has to defend them. That is the point; that is what I protest against, and I do so because it is commonly and openly felt that Charlie Dunning is still the boss of the Department of Finance, through his friends who are there.

Mr. MACKENZIE (Vancouver Centre): You are being silly.

Mr. POULIOT: I hear the minister say I am being silly.

Mr. MACKENZIE (Vancouver Centre): Absolutely.

Mr. POULIOT: I do not protest because I attach no importance to his remarks. But does he not remember the time when the then Minister of Finance, Charlie Dunning, decapitated him by taking away the right to make commitments for the Department of National Defence, by creating the national defence purchasing board?

Mr. MACKENZIE (Vancouver Centre): Nothing of the kind; that was my personal recommendation and you do not know the difference.

Mr. POULIOT: I know very well. I have made the statement in the house, and it was never contradicted until the facts were forgotten by the minister. He must remember that I am the only member who defended him against the action of the then Minister of Finance who wanted to control even the purchases of caps and swords and bayonets.

Some hon. MEMBERS: Order.

Mr. POULIOT: Well, I am talking about a matter of finance, and about the purchasing board, which is now the Department of Munitions and Supply, but was for a time under the Minister of Finance. It was taken from the present Minister of Pensions and National Health.

Mr. MACKENZIE (Vancouver Centre): You do not know.

Mr. POULIOT: I know very well.

Mr. MACKENZIE (Vancouver Centre): You do not know a thing about it.

Mr. POULIOT: The minister might say 1 do not know, but I know very well, because he is one of the clients I have defended without charge.

Mr. MACKENZIE (Vancouver Centre): What an unusual thing!

Mr. POULIOT: He must remember that I defended him on that occasion, and I was the first one—not the only one—but the first one to defend him about the Bren gun. At the time I was the only one to defend the present Minister of National War Services, who was then deputy minister of national defence. I know my business and my past history, and I can compare it with that of the Minister of Pensions and National Health or with that of the Minister of National Defence, or all those who are not my friends in the cabinet.

I regret that at the present time commitments are made by the perpetual Acting Minister of Finance. I want to know one thing; I have already put the question to the Prime Minister on his estimates, and I was not answered. I want now to put the question in very clear language—and the Minister of Pensions and National Health has nothing to do with it. It is a question which might be answered by the Prime Minister, or might be answered by the Minister of Finance, or might be answered by the perpetual Acting Minister of Finance. It is a question of wide unrest, and it is this: What is the rule applied to cabinet ministers in connection with sitting on boards?

There seem to be various contradictory procedures. There was the late Senator Dandurand, who was minister without portfolio, and leader of the government in the senate. He was indicated in the Parliamentary Guide as president of a savings bank in Montreal, a director of the Sun Life Insurance company, and so on. It was all right for him to be a director.

My dear friend the Minister of Mines and Resources is described in the Parliamentary Guide as a director of the Great West Life Insurance company. I have no objection to that.