ment showing exactly what the position of the Post Office Department is at the end of the year's operations.

Mr. TAYLOR (Nanaimo): I am quite disposed to agree to a certain extent with the last member who spoke (Mr. Heaps); but suppose he got all he wanted, I am still afraid we should not get a proper presentation of the department's affairs. The Post Office Department has so many invisible revenues, invisible in their relationship to the country generally, and so many invisible commitments, that from my point of view, from an auditing and accounting point of view, I cannot for the life of me see how the hon. member would be very much benefited by getting all he asks for. Rentals, for example, could never be reduced to something utilitarian in a business statement. A federal building in any city is not merely a post office; it is a federal building; it is a part of the national assets, and is built in a manner to represent Canada. Its use for post office purposes could never be percentaged off in such a manner as to show the financial standing of the Post Office Department. So it seems to me that more considerations and more details should be advanced by the hon. member for Winnipeg North before we can arrive at what he really requires.

Mr. EULER: While in theory the suggestion is quite all right, I do not think it would be possible to make an accurate estimate each year of what the Post Office Department should pay for the rental of a certain public building, for example, in my own city, or in Winnipeg or any other city. I question, further, whether it would be worth while to go to all that trouble because, after all, it is simply taking money from one pocket and putting it into another.

There is one item on which one could not approach accuracy at all, and that is postage stamps used for excise purposes. If we knew the amount involved in postage stamps used for excise purposes upon cheques, that amount ought to be credited to the Department of National Revenue and charged against the Post Office Department, but there is no means of telling. Yet it is a great convenience to people, especially in the outlying districts, to be able to use postage stamps instead of the regular excise stamps.

Mr. HEAPS: I still think it would be quite easy to prepare a proper balance sheet for submission to the house. I do not expect that any public utility such as the post office, with all the demands that members make on the Postmaster General, should submit its accounts in exact detail. I know that at times [Mr. Heaps.] the Post Office Department and the Department of Public Works are pestered by members of the house for postal buildings and other federal buildings, and indeed sometimes buildings are thrown at the post office which they do not want. I have known instances of that kind to happen. I know a place not very far from my own constituency where a building was put up, and I did not know what it was for, until I was finally told it was to be a post office. When it was finished the Post Office Department did not want the building. It did not pay them to open the building for a post office. That is something which should not happen in any well conducted utility. I think the Post Office Department should be responsible for all the post offices they require, and the buildings should not be erected by the Department of Public Works unless requested by the Post Office Department. I do not think any member should be permitted to tell the Department of Public Works that he wants a post office in his own particular riding, as a sort of perpetual monument to himself. But post offices are put up all over the country from which very little revenue is derived, where it does not pay to operate them, and in instances such as I have given, where the post office is bound to be operated at a loss. Does the minister himself, who I know is anxious to conduct his department in a businesslike way, not think that when a postal building is required, the only persons who should have a say in the matter are the Postmaster General and the officials of his department, and not any other department of the government?

Mr. EULER: I am not, as my hon. friend realizes, very familiar with the Post Office Department; but I think it is the practice that a post office building is not erected until after the Post Office Department asks for it, and it should not ask for it unless there is a real necessity for it. There also comes into the picture the fact that in the larger centres these public buildings are used not only for a post office but for other government purposes, customs, income tax and so on. But as the Acting Postmaster General I shall be very glad indeed to bring the representations made by the hon. gentleman to the attention of the Postmaster General himself.

Mr. HEAPS: Can the minister, who I know is opposed to patronage in the public service, tell me that patronage is pretty well eliminated from the postal service in this country?

Mr. EULER: Oh, I am quite sure of it.