

ment. That is hardly possible with the estimates as they are now submitted.

Two years have elapsed and not as much progress has been made in that direction as I anticipated would have been made. I think that in two years the departmental officials should have been able to submit a complete financial statement to the committee. The Post Office Department is a public utility and it should stand entirely on its own feet. I should like to be able to get hold of a statement of the Post Office Department just the same as I am able to get a statement of other financial institutions. I want to see a profit and loss account. It may be difficult at first to prepare a statement of this kind, but I had hopes that by this time it would have been available. Could the acting minister give us some idea of what progress has been made along these lines?

Mr. EULER: I do not know what commitments were made by the Postmaster General in connection with the matter raised by the hon. member for Winnipeg North. However, I would say to him that the estimates are prepared in the form in which the treasury board says they shall be presented. So long as no change is made, the estimates of the Post Office Department or of any other department will be presented in the way which is ordered. I am inclined to agree with what my hon. friend says about every department standing on its own feet. I think he is quite right when he says that there are certain charges which might be made against the department and which might affect the surplus. I believe he mentioned the matter of interest on buildings occupied as post offices and matters of that sort.

Mr. HEAPS: The question is more involved than that. I would point out that a charge is made by the Department of Public Works to the Post Office Department for the use of buildings. The question of interest on buildings would hardly be a factor in the estimates of the department.

Mr. EULER: I thought my hon. friend had suggested that a rental should be paid to the Department of Public Works for the buildings occupied by the Post Office Department, but apparently that was not in his mind. I should think that would be a perfectly fair charge from a strictly business standpoint. As hon. members know, the estimates of the Department of Trade and Commerce contain certain subsidies to cover the cost of the transportation of mails. I have suggested to my colleague that he should pay over to the Department of Trade and Commerce the cost of

this mail transportation, but that has never been done. On the other hand, the Post Office Department claim that they should be allowed something for the franking privilege exercised by the different departments and by the members of the House of Commons and the Senate. I think that is a reasonable reply to make. In order to give the committee some idea of what is represented by that franking privilege, I may say that it represents a possible credit of \$1,122,676. There is also another possible credit for the operation of the savings bank amounting to \$80,000. If those two amounts were credited, and a number of the charges such as those to which my hon. friend has referred to were made, the surplus would come down to \$40,298.

Mr. HEAPS: This matter was not discussed at any great length, but it was claimed that if those charges were made there might be a deficit in the annual operations of the Post Office Department. There might be other charges made against that department which really should not be made. For example, the stamps used on cheques must amount to an enormous sum each year, and there are other charges which, at the moment, I cannot recall. I would say that all these should appear in proper form, and I do not see why this cannot be done. For the minister merely to say that the treasury board wish the statement to appear the way it does is not a proper answer to the question which has been submitted. Is there any reason why, when accounts are submitted showing the revenue for the year, they should not show on the opposite side the expenditures for the same year? That would give us something approximating a financial statement.

I know I can get some of the expenditures for myself by going through the auditor general's report, but I do not think we should have to look through that voluminous report before we can get anything approaching a correct statement of the department's affairs. I would prefer—and I still press the point—that the Post Office Department should, so far as it possibly can, give us next year a proper statement showing its income and its expenditures. If it is providing, as the minister says, free services to other departments or to members of the house, those services should be charged up somewhere, or at all events credit should be given to the department for the service it renders. The amount of \$1,000,000 odd seems to me fairly high, although it may be approximately correct. I would still like to know if there is any reason why we cannot have submitted to the house and the country a correct state-