ince, and a few others, of a surplus of apples of an estimated value of \$87,000.

First, when the decision was arrived at and made known, were any representations made to have a portion of this surplus distributed to the most deserving charitable institutions in the province of Quebec, and particularly to the destitute fishermen of the Magdalen Islands? If the answer is in the affirmative, why has not this distribution been made? Second, is it the department's intention—

Some hon. MEMBERS: Order.

Mr. ROY: —to give a share to the parties I have mentioned out of this year's surplus, of which, according to the minister's statement in the house—

Mr. SPEAKER: Order. I cannot hear what the hon, member is saying.

Mr. ROY: —of which, according to the minister's statement in the house on June 6, a large part will be put at the disposal of the refugees in Europe?

Mr. GARDINER: I think the hon. member's observations should be taken as notice of question.

THE BUDGET

DEBATE ON THE ANNUAL FINANCIAL STATEMENT OF THE MINISTER OF FINANCE

The house resumed from Monday, June 24, consideration of the motion of Hon. J. L. Ralston (Minister of Finance) that Mr. Speaker do now leave the chair for the house to go into committee of ways and means.

Mr. J. H. HARRIS (Danforth): Mr. Speaker, ever since the tragedy which caused a vacancy in the treasury benches I have been anxious at the first formal opportunity to express my profound sorrow and to offer my sincerest condolences to the family of the late Hon. Norman McLeod Rogers. To the Prime Minister (Mr. Mackenzie King), his associates and all the members of this house I express my sympathy as well as that of the constituency which I have the honour to represent. The late minister's industry and application in the several departments with which he was connected offers a good example to future generations. The knowledge which he gained as professor of political science and history at Queen's university must have been of considerable assistance to the government in carrying out their onerous tasks. His last words to the Prime Minister were, "Very well; I will carry on." Those who heard those words reiterated must have been inspired. It should inspire all and act as a clarion call-"carry on, Canada."

The Minister of Finance (Mr. Ralston) will soon take over a most difficult task. I com-

mend the government for its choice of a Minister of National Defence. The minister was a previous incumbent of this office. From his youth up he has been interested in military matters generally. The hon, and gallant member for Prince will, I know, give a good account of himself in the portfolio of defence. He has had legal training; he has been associated with the business life of this country; he has the confidence of Canada. I look forward to his accelerating Canada's war effort and inspiring our people to greater effort. Never in the history of Canada have we been asked to place at the disposal of the government a sum ranging from \$600,000,000 to \$700,000,000 in the short space of twelve months. We should be able to do it. Given leadership, I think we will be able to do it. I am rather in favour of the principle which was laid down, that we should pay as we go.

I shall endeavour this afternoon to follow the course adopted by the Minister of Finance in his budget speech. First, I shall discuss the economical and financial review or, as I like to put it, the financial operations of the dominion for the fiscal year. Second, I shall discuss the budget forecast or estimate of revenues and expenditures for the present year. Third, I shall take up the government accounts, or the balance sheet of the dominion for the year just closed, considering active and non-active assets together with liabilities, both direct and indirect. Fourth, I shall review our trade and commerce. In the budget speech I do not think sufficient emphasis was placed upon this feature of our work. Fifth, I shall deal with the ways and means mentioned in the budget speech for providing the necessary revenue to meet expenditures. Then perhaps I may be permitted to make a few constructive suggestions as to what should have been taken from, as the minister said in his preliminary remarks, or what should be added to the policy of the government as set out in the budget speech.

I feel that our thoughts and actions should have but one end in view, to gear everything to Canada's war effort. That will be the thought back of any observations or criticism which I shall utter in this house. By directing our efforts and actions to the war effort, we as a nation will simply be doing our duty. As I see it, our duty is to do everything possible to stop the ruthless aggressors who have been tearing down the institutions which we love so dearly. Not only are the institutions being destroyed, but the people of France and Britain are in peril as well. What matters our institutions? It is our people who are important. If I can leave but one message this afternoon it will be this: We are more than allies of Britain and France; we are part and parcel of them,