and it is unfair to those who are interested in the matters which are being dealt with that this delay should take place and this unsatis-

factory state of affairs continue.

I know what my right hon, friend has in mind in this regard. He believes that under the constitution taxation and the tariff come within the Department of Finance. He believes, and properly, that he cannot delegate to his Minister of National Revenue the duties with which he is charged and the responsibilities which are his in this respect. Tariff and taxation are properly matters that come within the Finance department, and that is all the more reason why the Finance department should be administered by a minister who has the fullest time and every opportunity to devote to that single task and responsibility, and who is not obliged to deal with multitudinous affairs, as my right hon. friend is bound to do as Prime Minister. It is for this reason that I say that the blame. if blame there be-and I submit that there is-for the lateness of the budget this year rests upon the shoulders of the right hongentleman himself. And if he will permit me once more, humbly, respectfully but very earnestly, to make the suggestion, I submit to him that in my opinion the time has come in the affairs of this country, when, for his own sake and for the sake of the country as well. he ought to hand over the responsibilities of the portfolio of Finance to someone else in order that those responsibilities may be promptly and properly discharged.

Let me point out to my right hon. friend that the condition of things with respect to the administration of the Finance department has resulted in something more than a late budget. Under the system which my hon. friends opposite have adopted, of dealing with tariff matters, the public can no longer appear before a tariff board. They must wait around the doors of the Finance department and must be heard when they can; and more often than not they are not heard at all The result is that the consideration of budget and tariff matters, from the point of view of the public at large, is extremely unsatisfactory. I have no desire whatever to make invidious distinctions, but those who have special briefs to present are enabled to present them, while the public, who ordinarily might attend tariff board hearings, have no opportunity at all to be heard, especially in view of the fact that the Prime Minister is so busy in connection with other matters arising outside the Department of Finance.

My right hon. friend, at the close of his address—and, I repeat, it was a very com-

plete and thorough address saving the criticism which I have made with regard to the latter part of it, which in my opinion deserved more attention and explanation-and after an eloquent peroration, appealed for the cooperation and the united interest, as he put it, of all members of this house in consideration of the affairs of the country. May I suggest to him that appeal would have come with greater force had he, in the discharge of the duty which fell upon him, not seen fit to go out of his way, not in one instance only but in several, to make rather partisan comparisons and somewhat severe attacks with reference to gentlemen on this side of the house, and to indulge in a good deal of recrimination in the course of an address which has come to be regarded in this house and in the country at large as probably the most momentous and dignified deliverance during the entire session of parliament.

Before I deal with other matters I want to mention one or two of these because I do believe they should not be allowed to go unanswered. For some reason or other my right hon, friend seemed for a moment to get out of line with the address he was delivering. In the course of his remarks he made the statement that the Liberals had made every effort to bring about the failure of the Imperial economic conference. The right hon. leader of the opposition (Mr. Mackenzie King) asked him whether he had not been given a free hand, and he replied that an effort had been made to belittle and if possible to destroy the adjourned conference at Ottawa. I want to say to my right hon. friend if he does not know it already, and I think he does, that such a suggestion is as false as it is absurd. If that adjourned conference does not come off, the man most responsible is the right hon, gentleman himself, who left England, after some remarks had been made, with the statement that "if her proposal is to be thus contemptuously rejected Canada could only accept the rejection and act accordingly by embracing other means at hand of further strengthening her economic position in the world." That attitude did more damage to the Imperial economic conference than anything which the Liberal party could have done. We took care during the course of a debate earlier in the session to put on record our attitude and our opinion with regard to that conference, and we did it in order that Great Britain, the sister dominions and the world at large generally might know that notwithstanding the attitude and methods which the right hon. gentleman