

which the minister draws our attention to with a broad smile of satisfaction, the revenue in 1913-14 was \$163,000,000 as against, he says, a revenue in 1918-19 of \$310,000,000. But in order to make the comparison just we have got to divide the \$310,000,000 by two and then we find the revenue in 1913-14 to have been \$163,000,000 and the real revenue in 1918-19 to have been \$155,000,000, or \$8,000,000 less than in 1913-14.

Another point, and that is in regard to income tax returns. They amount to \$10,000,000—an evidence in itself that the tax has not been properly collected, for there is no question but that if that tax had been properly collected more than \$10,000,000 would have been realized. But the bills were sent out tardily. I remember making my own modest return, sending it to the Government, and not getting my bill for months and months. I grant that I did not write to the Minister of Finance and ask him to hurry up the bill, nobody would do that, but the country was suffering by reason of the delay. We were not collecting the taxes due us and we were borrowing money in the meantime—which was bad financial administration. Now I have a suggestion to make to the Minister of Finance. We are told that the Opposition merely criticise in this House and that we should make positive proposals. Here is a positive proposal. The Canadian people are an honest folk; the most of them will make out their tax returns to the best of their ability. Why not, when a man makes out his return, have him assess what he thinks he is liable for under his return, and send in the amount subject to a refund or subject to be asked to give more. That would furnish money to the Government in the meantime, and it would not be hard on the individual because he would not have this thing hanging over him.

I come to the Estimates for the current year. The Estimates for the current year on ordinary, capital, and demobilization accounts, amount to \$620,000,000, and the minister hopes to raise \$280,000,000 and to borrow \$340,000,000. The Estimates for this year amount to \$456,500,000, and in order that the country may have some appreciation of the magnitude of this sum I would pray the indulgence of the House while I place before it a few figures which have helped me to better understand the situation and which I think may be of assistance to hon. gentlemen. Estimating our population at eight million people, the amount provided for in the Estimates represents a per capita expenditure of just over \$57.06,

or for a family of five of \$285.30. Now, prior to the war, Canada was by no means the lightly taxed country which some people thought it was. In comparison to the taxation of Great Britain of \$123.15 per family, and of the United States of \$154.50 per family, the average Canadian family of five persons contributed in federal, provincial, and municipal taxes, the sum of \$157.50 to the State. In addition, this country before the war was very heavily indebted to people of other nations who had lent us money. These loans amounted to \$3,000,000,000. Some was loaned to the Government, some to the Provincial Governments, some to companies, and some to individuals.

The figure of \$456,500,000 is made up of Main Estimates of over \$437,500,000 and Supplementary Estimates of almost \$19,000,000. And it is a matter, Mr. Speaker, which might be carefully considered by the members of this House that the Supplementary Estimates of this year are just fifty per cent greater than was the whole expenditure on current account and on capital account for the first year of Confederation. That is, I believe, a striking comparison. When Sir John A. Macdonald—and I speak so that those opposite may give me more careful attention than they might if I produced other testimony—laid down the reins of power in 1891, the total expenditure on current account and on capital account was only \$40,000,000. It is true that since Confederation our population has more than doubled; but I believe that the increase in expenditure far more than offsets not only the increase in population, but the increase in wealth.

To the expenditure of \$456,500,000 provided for in the Estimates, there must be added the special appropriation for demobilization and for other purposes affiliated with the war, estimated at \$300,000,000. But leaving these aside for the present, I do not believe that I am exaggerating when I state the thoughtful people of this country are really alarmed at the money this Government is spending. Echoes of speeches delivered in some other places have already been heard in this House.

I emphatically and solemnly charge this Government with reckless expenditure. But to this general charge of extravagance the Government will reply to me, as they have replied to others: "Well, tell us what you complain about." Of course, that attitude is not altogether fair. We are not on the inside of the Government secrets. We do not know, for instance, whether it was wise or not the other day, by Order in Council,