that was collected we spent 80 cents. In 1930-31, for every dollar that was collected we spent \$1.09, and in 1931-32, we spent \$1.11. It is estimated that for every dollar we collect during the coming year we will spend \$1.15. That is why I say the government have not really grappled with the financial situation existing in this country.

As I said before, Mr. Chairman, I contend that this tax is unfair and unnecessary, and my reason for making that statement is the very fact that we are spending far more than we are collecting. How much better it would have been for the average taxpayer and the average citizen of this country if this government, instead of placing a tax on sugar, had withheld the appointment of this useless tariff board. Everyone in the country is convinced that tariffs must come down, so why do they need a tariff board, which is only an added expense? Ask any radio user what good the radio commission is doing and see what you will be told. That is another useless commission. Why not reduce expenditures instead of increasing them, thus making it necessary to tax a commodity such as sugar?

Then we have some increased salaries, one of which was referred to the other night by an hon. member on this side of the house. The salary of a gentleman in the National Defence department was increased from \$8,000 to \$10,-000. According to my information he was not nearly earning the \$8,000, and I do not understand why his salary is being increased when we have to tax sugar out of the mouths of the poor people of the country in order to make up that increase. The minister said he would welcome any suggestions that might be made which would remove the necessity for this tax. In response to that invitation I would urge the adoption of the suggestion made by the hon. member for Willow Bunch. Why not take up the question of gasoline, the price of

which is very high in this country? Why does not the government grapple with that question? We have plenty of evidence to show that we are paying altogether too much for gasoline, and the needed revenue could be obtained very easily if the suggestion of the hon. member for Willow Bunch were followed. Then the hon, member for North Bruce mentioned the matter of bond interest. I remember that a year ago when I was speaking on the budget in this house I stated that if the interest on the \$220,000,000 borrowed some time ago had been reduced by even one per cent we would have saved over \$2,000,000 a year. Why, as the hon. member for North Bruce asked, should the people who are clipping coupons find it possible to escape the full effects of the depression as they are felt by other people throughout the country? I think that is another question with which the government should grapple.

I just wanted to bring these few points to the attention of the government, Mr. Chairman, and let me repeat that the question in the minds of people all over Canada is how long a government, any more than an individual, can continue to spend \$1.15 for every dollar collected. The government must deal with the question of expenditures, and in spite of what the Minister of Finance has said I contend that they have not really done so. We are continually asked by hon, gentlemen opposite why we do not make suggestions. My suggestion to the government is that they cut down on expenditures. It must be done, if not this year then very soon; and in addition to that interest on bonded indebtedness must be reduced.

Item as amended agreed to.

Progress reported.

At eleven o'clock the house adjourned, without question put pursuant to standing order.