

Dr. DAVIDSON: We could take the Department of Insurance, which is a small department. However, there is the Department of National Revenue. There is nothing at the present time being requested in the way of supplementary appropriations for the Department of National Revenue. There is no extra appropriation being requested for the Department of Public Works, for the Secretary of State, for the Department of Trade and Commerce, and so on.

Senator YUZYK: I see.

Dr. DAVIDSON: You may interpret this in either of two ways. Either these departments are doing remarkably well and have been living within their appropriations, and should be commended; or we did a remarkably poor job of budgeting those departments' estimates last year and gave them more money than they needed, and they are living on the fat. You pay your money and take your choice.

Senator YUZYK: Are there cases of that kind?

Dr. DAVIDSON: I will have to plead the Fifth Amendment on that point.

Senator MOLSON: Let us hope it was the first.

Senator HUGESSEN: I should like to ask a question in connection with those four departments which have very large supplementary estimates. I am not satisfied that something could not have been done in the main estimates to show some of this contemplated expenditure. I think it is very important to have the main estimates as clear and as accurate as possible and show the general public what the picture is. Here you have two or three hundred million dollars to which you have made no reference in the main estimates and which come to us now. I must confess I always feel rather suspicious that any Government may be anxious to hold off things until supplementary estimates come in and then try to slip them through. The fact is, of course, that when the main estimates are brought forward showing to the public the estimated expenditures for the year they are inaccurate to the extent of these large amounts which are produced later.

Dr. DAVIDSON: I appreciate your point, and I think there is validity in it. However, Senator Hugessen, I should draw your attention to the fact that the supplementary estimates requirement for the year ahead are always taken into account in the Budget Speech, and when the Minister of Finance in his speech in April, last year forecast the expenditures for 1965-66 at \$7,650 million, he was taking into account what was then known on the basis of previous history and the prospects at that time. Therefore he made provision in his budget forecast for all supplementary estimates that he could foresee in the course of the year ahead.

Senator HUGESSEN: Why could he not put these in the estimates?

Dr. DAVIDSON: That is a good question. But this involves matters of Government policy in many ways. For example, in some departments like the Department of Transport—

Senator HUGESSEN: Surely he must have known he would have to spend something.

Dr. DAVIDSON: Did he? When these estimates were being made up—and that was a year ago when they were being put into print—it was the hope that some kind of legislative action could be taken as a result of the MacPherson Report which could well have the effect of altering the requirements under this particular item. When you have been dealing with this in supplementary estimates for four or five years and then you reach the point of time when you are just about ready, as you think, to take action, it might seem silly to switch over and change it to the main estimates and then have a \$70 million item lapse, and have to bring in a supplementary estimate for a further amount to cover the costs of implementing the legislation arising out of the MacPherson