change in the arrangements with the provinces under which the direct grants to universities terminate in this fiscal year and a new regime of grants to provinces replaces it, we thought it would be more orderly if we dealt with the final instalments of direct university grants in this year.

Senator MacKenzie: When does the new regime become effective? Do the new payments begin from the 1st of April with the new taxes?

Dr. DAVIDSON: Subject to legislation now before Parliament—I am not sure if it is through Parliament yet.

Senator GROSART: It is before us at the moment.

Dr. Davidson: Well, if it is before you now, it depends what you do with it.

Senator DESCHATELETS: I think we are all trying to improve the position with regard to these estimates and their purpose, and referring back to the question put by my colleague, would it not be possible in future years to indicate by an asterisk the votes where the money has already been spent?

Dr. Davidson: It could be done, I think, by and large but the problem is that some of the money within a given item may be spent and some may not be spent. In some cases the money will have been advanced from the contingencies fund and will have to be reimbursed to that fund. I think it would be difficult to do this.

Senator Deschatelets: I am talking now of the final supplementaries.

Dr. Davidson: I think it would be difficult though not impossible to do so. I must add that I get many suggestions as to the desirability of including additional information all the time to the printed Estimates. I can assure you it is a very difficult task to get a booklet of this kind out on schedule. It seems to me that the basic purpose of the Estimates presentation is to present what is required in statutory form, and to leave it to the responsible minister in the House of Commons and to committees like this in the Senate to elicit any additional information that may be required. I could produce for you a table which would show of these items that are being requested here how many are reimbursements to contingencies, and different operating accounts, and so on. But I would think if this information were added to the printed Estimates together with the requests we have had for other information to be added, it would not be very long before the supplementary Estimates would become as big a book as the main Estimates.

Senator HAIG: You mentioned about the contingencies fund. Didn't you use moneys from the contingencies fund in connection with pay lists some time back?

Dr. Davidson: Yes, we used money which Parliament had already given to us. It was used in Vote 15, Contingencies, which exists for the purpose of supplementing other votes in other departments.

Senator HAIG: This is a slush fund?

Dr. Davidson: I would never accuse Parliament of voting a slush fund.

Senator Haig: This vote is not appropriated to any special department—it can be used as your officials decide it should be used?

Dr. DAVIDSON: As Treasury Board decides. Can I give you the wording of the vote?

Senator HAIG: Yes.

Dr. DAVIDSON: This vote has appeared for many years now in the Treasury Board estimates.

Vote 5—Contingencies—To supplement other votes and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act, subject to the approval of the Treasury Board, and authority to re-use any sums repaid to this appropriation from other appropriations.