of Commons we are proceeding very carefully. We don't propose to substitute in the blue book the new form of the Estimates presentation based on program budgeting for the presentation as it now stands. What we do propose to do, if we can ever get to the Public Accounts Committee of the House of Commons, is to continue this year and next year presenting the Estimates in their traditional form; and when the departmental estimates are presented to the various Estimates committees of the House of Commons, and the departmental officials go to testify before those committees, we propose to furnish the Department of Indian Affairs and Northern Development, for example, with a separate white paper, a brochure which will show members of the Committee on Estimates how the estimates of the Department of Indian Affairs and Northern Development would look in this Blue Book if they were presented as a program budgeting presentation. We hope we will get enough favourable reaction from the members of the Commons committees on the Estimates and also, at the same time, from the members of the appropriate committee in the Senate—which I take it would be this committee-to justify us, even with Senator Isnor's concurrence, in introducing in a future year the new program budgeting presentation in substitution for the traditional presentation we make to you in the Blue Book at the present time.

Senator POULIOT: During the last war no item under \$25,000 was mentioned in the Estimates.

Dr. DAVIDSON: No item under \$25,000?

Senator POULIOT: Yes—was mentioned in the Estimates.

Dr. DAVIDSON: We have items below \$25,000 that are mentioned now because the Auditor General from time to time has raised a specific point regarding grants, for example, and has made the point that according to the best practice no grant should be made to any non-governmental body unless that grant is listed by name in the Estimates. If we propose to give a grant of \$500 to an association, a welfare body outside, the Auditor General's argument is that it should be listed by name in the Estimates.

Senator POULIOT: Dr. Davidson, Mr. Chairman, if I am permitted, I have only one question to ask. It is; At the last sitting I attended I mentioned to you, Dr. Davidson, the loans that were made without interest. I asked you for a list of the loans that have been made without interest to countries or individuals. Would it be possible to have it?

Dr. DAVIDSON: I recall that very well, Senator Pouliot, and I think you will recall the point was made—I think, by members of the committee—that this was a proper request to direct to the External Aid branch of the Department of External Affairs, but that it would not be proper to have me present a tabulation of that kind.

Senator POULIOT: I thought the loans came from the Department of Finance.

Dr. DAVIDSON: The loans are made available through the External Aid branch of the Department of External Affairs. It is that department that is responsible for presenting material relating to its Estimates, including both the budgetary items and the loans, investments, and advances.

Senator POULIOT: So the only way to have an answer would be to put a question on the Order Paper?

Dr. DAVIDSON: On the Order Paper, yes; or to call the head of the External Aid branch before the committee and have him give his testimony.

Senator POULIOT: They never answer me satisfactorily.

Dr. DAVIDSON: I think I made it quite clear before, Mr. Chairman, and I feel I must do it again, that I am not in a position where it would be proper for me to