Mr. FLEMING: On page 2 Mr. Sellar says "I feel that, pending a complete overhauling of the system, it might be suggested that (a) various vote items be consolidated, and (b) the actual expenditures in the last completed year be placed opposite each item, rather than the previous year's estimate."

Mr. Chairman, I say that the latter part of that recommendation is something which we welcome, but I would like Mr. Sellar, if he would, to enlarge upon what he has in his mind with reference to a complete overhauling of the system. He recommends, pending a complete overhauling of the system, first the consolidation of the various vote items and second showing last year's expenditures rather than last year's estimates. May I ask Mr. Sellar for his ideas for completely overhauling the system? Perhaps he will also indicate how, in the light of recommendation (b), he would handle the case where estimates may be reviewed before March 31st, or say early in April, and when the expenditure for the previous fiscal year may not be completely stated. We have had the question raised in the House on many occasions as to why the actual expenditure cannot be given.

The WITNESS: The reference to overhauling arises from what transpired two years ago when I was before this committee. I was asked to submit my views on the question of the form of the estimates. I did so. This committee submitted a recommendation to the House of Commons that the House of Commons consider changing the system of the estimates, somewhat on the basis of my thoughts. The committee did not take it upon itself but it recommended that the government consider my suggestion and that is why I say "pending overhauling of the system", because you have already made the submission. Basically my thought is the votes should be reduced in number and that the revenues from the votes should be identified with the cost of the operation so that you would have a complete picture before you of what is involved and whether a service is self-supporting or not. That is the basis of my recommendation put before the last committee and to accomplish that you would materially reduce the number of votes. I think we have too many votes in this country. The system is confusing to members of parliament when trying to decide whether they should speak on a particular vote number or whether the subject about which they are concerned is contained in another vote. I think you should be relieved of that problem and that you should have it quite clear.

What I am thinking of with regard to putting the expenditures opposite arises from the long standing complaint from parliament that when the main estimates are brought down there is no comparative column showing the amount to be voted this year as against the amount voted last year. Sooner or later some member gets up and says that the amount includes the supplementaries voted last year and that as there is no reference to the supplementaries this year the vote indicates a better showing than exists.

What I am suggesting is that you would have three columns, one containing the estimate for the coming year, one containing the total estimates granted for the previous year and the third showing the last completed year's expenditure. You would have the whole picture there. You would not have to do what I might call "stabbing in the dark" and you would have a self-explanatory statement.

May I now answer Mr. Isnor's question of a moment ago regarding the English practice.

In England where they use $\pounds 100,000$, the practice is different. In the English parliament they are limited to the number of days on which estimates can be considered and my recollection is that the limit is something like twenty days during the whole session. When that time has elapsed all estimates that have not been considered are automatically passed, and that is one reason