any likelihood of our requiring. There is, however, one thing I have been wondering about and it has never been tried to the best of my knowledge. We do find ourselves asking for the sums of money that at the end we do not spend and do not need. I have often wondered whether it would be feasible to work out a procedure which would involve us in asking Parliament, by a suitable vote wording, of course, to reduce a vote already in being in the main estimates by an amount we know we are not going to need, and to appropriate that particular amount to other purposes. This would really mean that we would in effect be asking Parliament for authority to transfer the funds that might already have been voted for particular purposes to others without raising the total spending authority. This I think from some points of view would be worth exploring, but it really would confuse the picture for anyone who has to work from the printed documents at a later date in history. A considerable amount of analysis and research is done, based on the printed main estimates, and if we were to take \$10 million voted in the main estimates and by parliamentary authority at a later date transfer it to other purposes, it would be very difficult to reconcile these transfers in the research and accounting work done by many people outside government circles. Therefore I have hesitated to bring it forward as a firm suggestion. It would be one way of reassuring Parliament that in the overall we are not asking for any more money than we really need.

Senator Isnor: I think if you were to do that you would be opening the door to charges that you were juggling figures.

Dr. DAVIDSON: Correct, correct.

Senator Molson: Mr. Chairman, wouldn't it be possible to do the same thing by including, as is done with supplementary estimates, the cancellation of amounts which are no longer required; to have the supplementary estimates for the increased amounts for the specific purposes set out, but at the same time record and approve the withdrawal of some which are no longer needed for certain votes wich have already been passed?

Dr. Davidson: This is the kind of thing. If I could use this National Defence item of the hydrofoil, for example, we know now that the National Defence Main Estimate Vote 15 is going to be underspent this year, that there is much more than this \$9 million that will lapse in the National Defence department's main Vote No. 15. The question is: should you have a vote here which simply says, "to amend Vote No. 15 in the Main Estimates by reducing the amount of \$1,382 million by \$10 million and transferring to Vote No. 40."

Senator FLYNN: I think objection is raised to the transfer. Why not give a credit, pure and simple, on, say, a reduction of item No. 15d, so we can refer to it? Then we know the overall estimates.

Dr. Davidson: This could be done by the device of the one-dollar item in the same way we use the one-dollar item for other purposes.

Senator FLYNN: Have a credit. If you do not spend the money you do not want to enlarge the item, and you give a pure and simple credit.

Senator Burchill: Was there any reference to the system in the recommendations of the Glassco report?

Dr. DAVIDSON: On this particular point?

Senator Burchill: Yes.

Dr. Davidson: No.

Senator FLYNN: We know in the Public Accounts what are the sums that have not been spent out of the total amount authorized. It is only in the report of the Public Accounts?

Dr. Davidson: That is correct.