

As we understand it in the Audit Office, No. 22, overlapping of pension benefits, and No. 26, about the reciprocal transfer payments, have been taken care of by Bill C-193.

Perhaps Mr. Bryce could tell us if the other two were also provided and could identify them for us in the Bill.

Mr. BALLS: Mr. Chairman, there certainly have been a number of things taken care of in the Bill. The numbering which Mr. Henderson is using, I am afraid, does not help me to identify them. If I could have the paragraph numbers I could deal with them now, or we could deal with them as we come to the paragraphs of the Auditor General's Report.

Mr. HENDERSON: These are from Appendix 1 of the 1965 report, Mr. Balls. You will find them starting at page 212, Nos. 20, 22, 25 and 26.

Mr. BALLS: I have it here. With regard to item 25 of Appendix I, this has been covered, Mr. Chairman, in clause 19(4) of Bill C-193. The clause will provide, amongst other things, that the governor in council would have power to determine the amount that should be deemed to be the salary of a person for the purpose of the Public Service Superannuation Act.

In regard to item 26, this is covered by clause 18 (2) of Bill C-193.

There was a third point which Mr. Henderson mentioned, and that arises out of the comments on in paragraph 63. I think, at the bottom of page 38, there is a reference "... By immediately crediting the Superannuation Account with the full amount of existing deficiencies additional deficiencies resulting from loss of interest were avoided, but the practice is not consistent with the recent amendments of the governing statutes."

The point that the Auditor General is making here is that we set up the full amount of the actuarial deficiencies in the account and proceeded to amortize the unamortized portion over a period of five years.

Mr. Henderson raised the point very validly that there was no clear authority that the full amount of that liability should be added to the account immediately.

This is being dealt with in Bill C-193, and you will find that in section 21 the appropriate authority is being obtained in regard to the Public Service Superannuation Act, in clause 52 in regard to the Canadian Forces superannuation Act, and in clause 74 in regard to the Royal Canadian Mounted Police Superannuation Act.

The CHAIRMAN: This is the Bill that has been referred to the joint committee?

Mr. BALLS: That is the Bill that is before the joint committee on the Public Service of Canada.

Mr. HENDERSON: That just leaves one of the four, does it, on which there is no action?

Mr. BALLS: No; I thought we had dealt with all of your points.

Mr. HENDERSON: The pension awards effective at an early age, number 20—the deferred pension one? You did not mention that one.

Mr. BALLS: This was not on the list of the agenda that we received and I did not deal with this point.