To me Parliament is acting illegally in providing appropriations of money for subsequent fiscal years with a resolution of that kind and with a bill drafted in this way. It is totally irregular, and, although there is little we can do, I am quite sure that if someone were to take action a court would decide that it is improper.

Surely, the Department of Justice should recognize that in following the practice of years gone by it has adopted an illegal or improper practice. In drawing this to the attention of the Senate, I do so in the belief that it is my responsibility to draw it not only to the attention of the Senate but to the attention of the government. I think something should be done to rectify such a situation. We are invited by this bill to do something which is irregular and improper since the amounts contained in the estimates refer to years or a period following March 31, 1974. The items which have been mentioned are not peanuts; they amount to over \$2 billion in many instances. What is the consequence of this? It falsifies and gives a wrong picture of the amounts which we are being called upon to approve and to appropriate. I cannot see what the government is gaining by this. We had an argument just a few minutes ago as to the increase in the estimates for 1973-74 as compared to those for 1972-73. If there is a false figure as to the amounts which are to be spent during the current fiscal year, and if this amount is increased by appropriations for the subsequent fiscal year, the government is not gaining anything as far as public opinion is concerned. It is merely saying that it is going to spend more than it really intends to spend, and it seems to me that this practice should be reviewed and corrected.

• (1430)

Hon. Senators: Hear, hear.

Hon. Leopold Langlois: Honourable senators—

The Hon. the Speaker: Honourable senators, I wish to inform the Senate that if Senator Langlois speaks now, his speech will have the effect of closing the debate on second reading of this bill.

Hon. Mr. Langlois: Honourable senators, before I comment on the addresses made by Senator Grosart and Senator Flynn, I should again like to ask leave to have the two tables I referred to earlier in my main address printed as appendixes to today's proceedings. I refer to the documents entitled, "Government Expenditures (All Levels) as a Per Cent of GNP—1961 and 1971" and "National Accounts of Selected OECD Countries—1968."

Hon. Mr. Phillips: Who prepared the tables?

Hon. Mr. Langlois: I thought I had given this information. The source of information for the first document is Statistics Canada, National Income and Expenditure Accounts, and the source for the second document is OECD, National Accounts of OECD Countries, 1950-1968.

The Hon. the Speaker: Honourable senators, is it agreed that these tables be printed as appendixes to the *Debates* of the Senate of this day?

Hon. Senators: Agreed.

(For tables see appendixes "A" and "B", pp. 793-794.)

Hon. Mr. Langlois: Honourable senators, referring to the remarks made by my good friend Senator Grosart [Hon. Mr. Flynn.] when commenting on my remarks on the comparison between the growth in the gross national product and the increase in total expenditures, I must remind him that my only comment was that the statutory items were incompressible unless Parliament—not the government—changes the existing legislation. This is the only comment I made. In no way did I criticize what he said on the subject last night, except in giving some figures which throw a different light on the whole subject. When he referred to my figures from the OECD tables, he added the comment that Canada did not look so bad. It looks much better than that. Except for Japan, Canada, of all the countries mentioned, has the lowest expenditures in comparison with its gross national product—and these figures include all levels of government. Senator Grosart made reference to the fact that Canada, being a federal country, might not have all its expenditures included. But the figures which I gave take into account government expenditures at all levels.

Coming to the remarks made by my friend Senator Flynn, it is clear that he has raised a fine legal point, and I said this was the case when he raised that point earlier this year both in the house and in committee. It is a debatable point, and I myself am not quite satisfied with the opinion we received from the Department of Justice. It is a question that is open to debate, and, like him, I wish that further thought were given to the subject matter. It is worth giving further consideration to this point, and I would welcome any possible solution to the situation.

Motion agreed to and bill read second time.

The Hon. the Speaker: Honourable senators, when shall this bill be read the third time?

Hon. Mr. Langlois moved that the bill be placed on the Orders of the Day for third reading at the next sitting.

Motion agreed to.

BANKING, TRADE AND COMMERCE

COMMITTEE AUTHORIZED TO MEET DURING SITTING OF THE SENATE

Hon. Leopold Langlois moved, with leave of the Senate and notwithstanding rule 45(1)(a):

That the Standing Senate Committee on Banking, Trade and Commerce have power to sit while the Senate is sitting today, and tomorrow, Thursday, June 28, 1973, and that rule 76(4) be suspended in relation thereto.

He said: Honourable senators, before the motion is put, I should like to add a word of explanation. I am informed that the situation was explained to the honourable the Leader of the Opposition by the Chairman of the Standing Senate Committee on Banking, Trade and Commerce. There is a meeting of the committee scheduled for 4 o'clock this afternoon to consider Bill S-9, concerning national parks, when the minister is expected to be in attendance. This motion is being made in case the Senate has not completed its sitting by that hour.

• (1440)

As for tomorrow, the explanation is that Mr. Cohen of the Department of Finance is busy in the other place with