expenditure of money is only authorized by recommendations meeting the legislation and authorization given by Parliament. In this particular connection, I would draw to Your Honour's attention paragraph 2 of the recommendation which reads as follows:

To provide also that the salaries, travelling allowances and annuities payable to members, former members and widows of former members shall be paid out of the Consolidated Revenue Fund, and that all other expenditures shall be paid out of moneys appropriated by Parliament for the purpose.

The provision in this recommendation is implemented by clause 16 at page 7 of the bill. I will not go into the reading of that particular clause, but if Your Honour will turn to page 16 of the bill you will see there clause 23, subclause (2) which reads as follows:

Subsection (2) of Section 9 of the Supplementary Retirement Benefits Act is repealed and the following substituted therefor:

(2) All benefits and other amounts required to be paid pursuant to this Act shall be paid out of the Consolidated Revenue Fund and, except in the case of benefits calculated by reference to annuities payable under the Governor General's Retiring Annuity Act, the Judges' Act or the Tax Review Board Act shall be charged to the Supplementary Retirement Benefits Account.

The provision in respect of these benefits, which incidentally are the supplementary benefits, the 2 per cent annual increments to cover increases in the cost of living, etc., and we all know about those, are therefore part of the statute law and are statutory estimates. They do not require a particular item in the annual estimates, yet if one reads the recommendation, one does not see the word "benefits". If you look at the definition of "benefit" under the Act one must conclude that such benefits are considered as separate and distinct from the annuities upon which they are calculated. This is made clear by Section 6 of the Supplementary Retirement Benefits Act. That section reads:

The supplementary retirement benefits payable to a recipient shall be paid at the same times, in the same manner, during or in respect of the same periods and subject to the same terms and conditions as the pension payable to that recipient.

Then, pension is defined by Section 3(1)(d) as follows:
—"pension" means a pension, annual allowance or annuity payable pursuant to an enactment listed or described in Schedule A.

I would put it to you, therefore, that benefits under the Supplementary Retirement Benefits Act are not part of the annuity but are supplementary to it. Therefore, the net result of this is that whereas the act purports to make a statutory payment out of the benefits under clause 16, the recommendation does not mention benefits and does not appropriate them to a charge on the Consolidated Revenue Fund. All I am saying is that the act purports to do one thing and the recommendation forces Parliament to do something else. I say it certainly could be corrected but I point out to Your Honour that in my submission, and I think on review perhaps Your Honour will agree, the recommendation should be amended. I am not going to hold up the passage of the bill pending this necessary amendment to the recommendations. I am certain it is not as pertinent as it was the other day in respect of the Investment Companies Act wherein the flaw in the recommendation was vital to it.

Tax Review Board Bill

Having said that, unless Your Honour or the Minister of Justice (Mr. Turner) wishes to make some comment—

Mr. Speaker: I assumed the hon. member rose on a point of order at this stage. He has raised an interesting point on which the Minister of Justice might like to comment before an opinion is expressed by the Chair as to whether or not this bill should be allowed to proceed at this time.

Mr. Lambert (Edmonton West): I do not want to hold it up.

Mr. Turner (Ottawa-Carleton): On the point of order, I am not sure the hon. member for Edmonton West (Mr. Lambert) is really considering it in that precise form since he has generously suggested he would not want to hold up the bill. May I submit to Your Honour that a recommendation both under the new and old rules never, so far as I can find, mentions item by item those charges on ways and means. I suggest these words found in the recommendation "salary, travel allowances and annuities" are certainly wide enough to include the term "benefit". These are generic terms general enough to include any specific items. The concluding words of the second paragraph of the recommendation, namely that all other expenditures shall be paid out of money appropriated by Parliament for the purpose, would include any specific funds already authorized other than the Consolidated Revenue Fund to be paid by parliament.

I submit to Your Honour that the recommendation in amplitude is wide enough to cover any of the specifics in the individual parts of the bill.

Mr. Speaker: Is the hon. member for Waterloo rising on a point of order?

Mr. Saltsman: No, Mr. Speaker, not on a point of order.

Mr. Speaker: My understanding of the point raised by the hon. member, as part of his submission, is that perhaps we should not hold up the consideration of the bill at this stage. Both the hon. member for Edmonton West and the hon. Minister of Justice have submitted very potent arguments. I have very often felt it should not be necessary that our recommendations should attempt to go into all the details of the bill because we are bound to get into difficulties. It is only normal that some aspects of the bill should be overlooked and in this case the recommendation becomes faulty. I have very often felt it would be sufficient for His Excellency to advise us in writing that he had looked at the bill and finds it is all right, so we should proceed with it. In my view, this would be sufficient.

This is a constitutional position and we want to know whether His Excellency thinks this is a bill with which we can proceed. If he tells us that in three words, we should take his word for it. If the law officers of the Crown or of Parliament want to go into the details trying to cover the field they will necessarily get into difficulty, the type of difficulty the hon. member for Edmonton West has just drawn to our attention.