

STANDING COMMITTEE ON PUBLIC ACCOUNTS
April 17, 1985

MR. CHAIRMAN: — I should have said, I think, the in camera session is over. I think we'll formally commence our recorded proceedings.

Item number two, then, is the comptroller's report. Any questions on this?

MR. LUTZ: — Mr. Chairman, could I perhaps ask what might be the expense involved in this, Mr. Kraus, in item 2 — virements? You mentioned, because of the expense involved.

MR. KRAUS: — We are quoting here comments from the Department of Finance, Mr. Lutz, and, quite frankly, I cannot tell you what expense would be involved specifically. I would be . . .

MR. KATZMAN: — If I read this correctly, what they're saying is, when you vire something within the department, it doesn't change the final vote of the department.

MR. KRAUS: — That is, I think, a major point here, is that a special warrant really does add to the spending level of the budget, and therefore has to be taken to the House in the supplementary estimates, whatever, whereas a virement is, it's certainly something you don't take lightly, but at least it's transferring moneys within the overall budget total. And so it's considered to be appropriate to record it along with the expenditures for the year in the Public Accounts at the end of the year.

MR. KATZMAN: — On that line of questioning, just so that I understand what you're trying to say — and I think I'm not sure if I agree or not with them yet. What they're saying is, in truth, even though we have individual votes on, say, Highways — if we could just pick it for the easy one — and then we have maybe 25 votes in Highways, the final vote for Highways is the key vote, which is the total amount of money. So that's the one, if they make any changes in, that they go for the special warrant.

MR. KRAUS: — . . . (inaudible) . . . back to the legislature eventually to get that . . . (inaudible) . . .

MR. KATZMAN: — Right. And that goes back to the House for official vote in the House next year.

MR. KRAUS: — That's right.

MR. KATZMAN: — Now the stuff internally because, say, people didn't claim grants or who knows what happened within the internal system so they move one area had more play than what the other area, but it's all within the department. What they're saying is, the real major vote taken in the House is not on item 1, 2, 3, 4, 5 of the vote. It's really on that bottom line.

Therefore, if we change the bottom line number, it must be told to the House. But if you're changing the inside numbers, as long as it doesn't change the bottom line, it makes no difference.

MR. BENSON: — Well, if you look at the Appropriation Act that's passed, it's vote by vote. The Bill that's passed in the House is by vote. The estimates are tabled that have a bunch of more detail in them, but what's voted on is the vote.

MR. KATZMAN: — So, by the spirit of the rules of the House, they are following the spirit?

MR. KRAUS: — And it's really in legislation. The legislature's passed that ability to the Minister of Finance to transfer moneys from one subvote to the other. I mean, it's in The Department of Finance Act that legitimizes that the legislature's passed that responsibility down or delegated it down.

MR. KATZMAN: — And they do highlight it when they finally get to this document. It does

show up. The only thing is: we got to be able to look at this document and the blues that were tabled during budget time to find the differences.

MR. KRAUS: — That's right.

MR. KATZMAN: — Okay. I understand what we're talking about.

A MEMBER: — Sorry. Do you have a question? . . . (inaudible) . . .

MR. LUTZ: — Mr. Chairman, if, in fact, the bottom line is all that matters, why do we bother putting up estimates indicating programs, this program, this program? Why bother? Why not just give one line, Highways, and let her go? What is this "program items" in the budget?

MR. KRAUS: — There's a principle that you're trying to say should be adhered to in all cases. And I mean, I'm somewhat sympathetic to that. On the other hand, I believe that it's impossible to strike a budget with complete accuracy and you have to be able to transfer moneys from one budget category to the other, Mr. Lutz.

And I think it could be quite a cumbersome thing every time you wanted to transfer money from one subvote to another, and I think with some legitimacy, too, to be taking this forward to the legislature would be . . .

MR. CHAIRMAN: — My . . . (inaudible) . . . says Allen's next and then . . . (inaudible) . . .

MR. ENGEL: — Well, the question I'd have, and I'm not sure if I should direct that to Mr. Lutz or to our department officials, and that is that today under the process that we have now, we vote on subvotes. Let's say it's in Highways, and you'd have so much for engineering, and so much for new construction, and so much for maintenance, in those three categories.

And a virement will allow them to take money out of construction and put it into engineering, say. Is that right?

MR. BENSON: — . . . (inaudible) . . . because construction would be a different vote.

MR. ENGEL: — Pardon?

MR. BENSON: — Capital construction is a different vote.

MR. ENGEL: — Now, what can they buy? Like, when we passed this legislation in virements we raised some concern in our caucus, and basically it was: will a political machine, you know, the operation that tries to publicize what we're doing, you know, be it we're in government or they are, whoever. Will they be able to set up a facade saying that this is what we're going to do, and then, with virements, use that money for something altogether different? And is Mr. Lutz saying that to do that they have to bring in a supplementary estimate, or what is he asking for when he says that this should be brought before the House? I'm not sure how else virements can be reported other than after they're spent. I'm wondering what isn't reported, Mr. Lutz, or how are you are foreseeing that this should be reported, is basically what my question is.

MR. KATZMAN: — Could I just make a comment?

MR. ENGEL: — No, I want Mr. Lutz to answer. I don't care what you're saying about it.

MR. KATZMAN: — We have some of these books, so he can pick an example and show us.

MR. ENGEL: — Well, I don't have mine here, but I just was wondering. I know with public accounts' reports and how it looks compared to the budget, but I was just wondering which area

do you feel that's not being reported ?

MR. LUTZ: — Well, what would be wrong with showing, as you do a special warrant, a virement which represented 40 per cent of your original program vote which the legislature voted last year? Now, suddenly, you find that an \$8 million vote which the legislators voted is reduced by 40 per cent; why shouldn't it be handled the same way as a special warrant, and let the world debate it?

A MEMBER: — There's one like that here.

MR. CHAIRMAN: — Whoah. We got a speakers' list here. Did you finish your response?

MR. LUTZ: — Thank you. Yes, I did.

MR. CHAIRMAN: — The member from Mayfair, and then the member from . . . Okay, it doesn't matter. You first then, if you want.

MR. WEIMAN: — I don't want to boil it down to make it too simplistic, but what Mr. Kraus said is very true, you know. Virements are not taken willy-nilly. There has to be a degree of responsibility and responsibility when you do it, you know. And I think in terms of what the virements are there for; they are for the unexpected contingencies. Now, I can think of many, many examples, whether I just go to a practical example at home, where you would have a shopping list when you go shopping, as a budget is, and you find that certain items aren't in that store, or certain items aren't there for your budget, or you may have come across, as a wife will say, a deal just too good to pass up, you know — maybe bread was on three for a dollar. And you have to have that flexibility within that budget to be able to do that.

Now I can think of unexpected contingencies that pop up all the time which would allow for virement. Think of the flood that we had two years ago. You have no idea what that flood is going to cost. Are you going to be underfunded or overfunded? Well, I think the department, in this case the Department of Finance, has to have that flexibility to be able to draw money from somewhere.

Continuing on with that flood example, and using the highways example, you may have had a subvote to do certain grading on a road, and . . .

MR. CHAIRMAN: — Order, order. You too, you're making a nuisance of yourself.

MR. WEIMAN: — And because of an unexpected act of nature, you couldn't do that work during that season — maybe the road was washed out, or whatever — while you still have the availability of that money in that subvote to be able to be used in highways. So I think you need that flexibility. The encompassing . . .

MR. CHAIRMAN: — Sorry. Go ahead. I didn't mean to interrupt you. I thought you were finished.

MR. WEIMAN: — The encompassing concept of the responsibility is always built into it, because we have the comptroller who's going to bring it to our attention if that virement is not spent responsibly, and we also have the auditor who is going to bring it to the attention if it's not spent responsibly. So I think there are balances and checks in it, and at the same time have flexibility within the departments to transfer funds.

MR. KRAUS: — I think that is getting close to it, in that the special warrants are taken forward to the House. You have a chance to debate them there. Now, of course, virements aren't taken there. But that's the purpose of a committee like this. If you suspect that transfers are being made, and perhaps the budget wasn't constructed as fairly as it could have been, then that's an

opportunity here to question those virements and say, why did you transfer so much? So the debate may not take place in the House, but it's taking place, at least, in the committee of the House. So you have your opportunity.

A MEMBER: — Which does reach the public forum.

MR. WEIMAN: — It reaches the public, that's right.

MR. BENSON: — And I think there's one other practical point that has to be kept in mind. It's because subvotes are allowed to vire, any government is prepared to submit their estimates at that level.

If you look at other jurisdictions where, if you required a special warrant to authorize the movement of money, you would see far less information being presented in the estimates. And I think that's a statement of fact if you look at other jurisdictions where that's required. I mean, any government is not going to have a budget that's detailed if they have to have special warrants every time they want to exercise some discretion on the budget.

So I think that's the alternative. If that was to happen, I think any government in power would reduce the amount of information that's disclosed in the estimates.

MR. GLAUSER: — Well, that is exactly the point that I was going to make. I think we're getting far more information in the Estimates, and I think it would curtail it.

And then the other point I was going to make was the flexibility. If you have a snowstorm in the winter-time — and we had quite a number of them this past winter — that kind of situation, how do you cope with that? There's all kinds of examples. But that last point that was made, I think, is the crucial one.

MR. KATZMAN: — Okay, I take it . . . This is why I asked earlier to grab one vote and go through it. I picked on C16, of which one of the first votes is a big, massive underpinning that would be the 40 per cent type thing. From 800 million that was originally planned, almost 400 . . . Sorry, out of 8 million, over 8 and a half million, almost 4 million of it was not used as indicated. But if you continue down you will see 110,000 in the next . . . (inaudible) . . . with additional moneys put in, 118,000, 30,000, 70. Then you come to a 30,000 that wasn't spent. Then you find another vote of 30,000 was put in, and you find another 170,000 wasn't spent. And then you find 38.

The bottom line is, it does show me in the Public Accounts document, in and out. I do get it. It isn't in the House while we debate the estimate. I agree. It isn't reported to the House when I come back for my extra funds . . . what am I looking for? The word . . . supplementary estimates. But it does show up the following year when you get the actual number crunched, which would mean that if we were to try and highlight it any other way, we would almost have to figure out a way to bring it in with a special vote, because this is the next obvious step.

So I think we might delay the House a little if we try to bring it with the extra vote which comes when the new budget comes each year. Because I don't think the numbers are crunched right to the nickel, which might happen. I may be wrong.

You can, if I stand corrected here, look at March 31, '84, and when you go back into the House, let's use Agriculture for a point of argument — because the critic is here — and say, okay, he can go through with it and say, why did you vary in '84 to there and have you corrected that in this year's estimate, so you won't have to do that? I mean, that's a legitimate, fair question. The problem that's bothering me is, I can't think of a mechanism — and I'm no expert in systems — from my knowledge of this place, that would give us, without delaying things. And I must agree with the member from Mayfair when he says if we had to telegraph them all. Maybe as a minister, if I was in that shoe, I'd bring in one vote for all Highway capital, one vote for all

Highway repairs, and all that stuff. So you'd only get the bottom number, without the, say the 20 little lines below — sorry, the subvotes within that vote.

And that's true, and I'd prefer — my memory of my opposition days and my time in government now — I'd prefer to have those little subvotes than to lose them. And I think he makes a strong point. Those subvotes are more worthwhile to me in opposition and as a member, to understand where he plans to spend his money, than to have just the vote a block sum and not have the subvotes. I think the medicine may be worse than the disease. The medicine may kill us. With the disease, it only makes us a little sick.

MR. BENSON: — The Appropriation Act is only three pages long.

MR. CHAIRMAN: — The member from Assiniboia-Gravelbourg.

MR. ENGEL: — There's no totals at the bottom of a virement. That means that they can just move the money around within that section, right? That three million nine that Katzman was talking about goes up the page rather than down.

A MEMBER: — Yes.

MR. ENGEL: — You flip it back over to page C15 to understand where that three million nine went. The Moose Jaw technical institute got 1.7, and Kelsey got 1.2, and so on. That adds up to the 3.9. They just move it around within there.

MR. BENSON: — It all adds to zero. Like for vote 5, it all adds up to zero.

MR. CHAIRMAN: — I want to make a contrary argument. Let's see if I can construct the argument logically. What takes place in the House is quite different than what takes place in the committee — two different functions. What takes place in the House is legislative control of spending. The House authorizes money to be spent. This committee looks at it after it's spent to determine whether or not it was efficiently and effectively spent. So they are two different functions. To say we get virements here, therefore we don't need them in the House, it strikes me as there is a gap somewhere in the logic.

I should say as well that nobody is saying we don't want virements. I agree they are a necessary tool in government. And some of the discussions suggested that if we took away virements then there would be a lot less detail in the estimates. Nobody is suggesting you take away virements.

What is being suggested is that the information as to what has been vired should be available, as I understand it, in the House when you're doing estimates the following year. Why? It strikes me that the answer to that — the question is almost rhetorical — because the better your basis of information, the better control the House can exercise, the better legislative control you can exercise over spending.

The more information you have with respect to things like virements, the better the discussion is going to be in the House. What we're talking about is not doing away with virements, but disclosure to members who are attempting to discharge the legislative function in the House. Unless the information embarrasses them — and I would think in most cases it wouldn't — I do not see why disclosing the information to the members of the House would inhibit the ministers from carrying out their functions.

I go back to the first question that Mr. Lutz asked. You may have given the answer, and I may not have been listening. What would the cost be of providing this information?

MR. KRAUS: — I think the expense may not be the proper term now that I've . . . Mr. Lutz raised a good question. I think it's more the additional administrative time that's required. It may not be

new dollars, but it's certainly time, because there are a fair number of virements that would have to be processed in a different manner, obviously, and brought forward to the House. It would take more time and effort. But I don't think the cost would be . . . It wouldn't be a great deal of cost. In fact, it may be no extra dollars at all, but certainly there would be additional time.

I might say, Mr. Chairman, if we want to get into this, I guess maybe I'll say this then, is that in practice special warrants are passed during the year, and they come forward in supplementary estimates with next year's budget. So, in fact, you're actually getting them after the money is spent. If we package the virements up — it's not my decision to make — but virements were packaged up with it, with those supplementary estimates as are the special warrants, you would still be in the same position as you are today. Really, all the money is really spent.

MR. CHAIRMAN: — That's right.

MR. KRAUS: — And you can debate it in the House, but the money is spent.

MR. CHAIRMAN: — My argument was, Mr. Kraus, and then I'll recognize Mr. Lutz, and then the member from Rosthern. My argument was that it provides a better information base from which to proceed to grant legislative authority to make a decision to whether or not you're going grant this type of authority to spend. Agreed, it's not something you say, yea or nay to, because it's already been spent, in a sense. What it does is provide a better informational base.

MR. LUTZ: — Thank you, Mr. Chairman. I think I'm want to make one more point only, and then I'm prepared to let this matter drop.

On page C38, I would point out that last year, the House voted a grant to Saskatchewan Housing for grants to non-profit sponsors of moderately priced senior citizen accommodation. Now, they said to you, we will spend \$1,390,000 for this purpose, and that's nice. In the process, 60 per cent of that thing got vired away, 200,000 of it lapsed, and they spent \$390,000, but the House was voting \$1,390,000, and why? That's really the only point I'm trying to make here.

MR. KATZMAN: — Mr. Chairman, there's two questions that bother me. Maybe I don't understand, and I'll except that. If you attempted to do what is being suggested, am I correct, pretty well, to say that you really don't have enough hard enough numbers until about June to really say we're with all the virements within the department really went.

MR. CHAIRMAN: — I don't think he did say that, actually.

MR. KRAUS: — No.

MR. KATZMAN: — Okay. In other words you think it is feasible to, in time for the budget, because remember the money . . . (inaudible interjection) . . . That's the problem. That's the point I'm getting to. You don't have all the final numbers until the budget has been already placed on the Table. Now you do have the knowledge of the special warrants.

MR. KRAUS: — Well, that's true.

MR. KATZMAN: — But you do not have the knowledge for sure what the virements will be until after we're two-thirds of the way through the budget.

MR. CHAIRMAN: — Well, you have the information with respect to what the Treasury Board authorized. All virements are authorized by the Treasury Board.

MR. KRAUS: — By the Minister of Finance.

MR. CHAIRMAN: — By the Minister of Finance, I'm sorry. You should have that information.

MR. KATZMAN: — But you don't have the final number.

MR. KRAUS: — No, actually, Mr. Chairman, there could be some virements still in this month from last year, because we keep our books open 30 days. So you see, there may not be many, but there could be the odd one.

MR. CHAIRMAN: — Then my counter-argument to that would be information which may be somewhat imperfect, you may not have finalized this to the nth degree, to the final penny, information which is somewhat imperfect but largely accurate for the purposes for which we need it is a good deal better than no information at all. I do not see that the fact that you haven't got this fine tuned and you haven't got the last virements in, would mean that the information which we would get would not be useful. It certainly would be useful.

MR. KATZMAN: — Mr. Chairman, even though you didn't have permission for a supplementary . . .

MR. CHAIRMAN: — The chairman doesn't need it. That's one of the prerogatives of being chairman.

MR. KATZMAN: — This member will take the same prerogatives.

MR. CHAIRMAN: — Mr. Kraus . . .

MR. KATZMAN: — Finish the explanation.

MR. KRAUS: — I just want to make one last comment. I think, though, our reporting must be . . . well, it isn't as good, perhaps, as having the information presented right in the House, it certainly serves its purpose if Mr. Lutz is able to ask the question he did. There is nothing being hidden here at all. We're very open as to what the virements are, and anyone can ask in this particular committee why that \$2 million was vired from this rural housing program. So it does serve the purpose. Maybe not as well as you would like, but it . . .

MR. CHAIRMAN: — Mr. Benson, I think, had a comment supplementary to that.

MR. BENSON: — Related to that, it would have to be a question for the members to resolve. If that information was made available, would the debate be focusing on virements to last year's activity, or would the debate be focusing on the estimates?

MR. CHAIRMAN: — It does anyway. The debate focuses both on how you spent last year's money and how you're going to spend next year's money, inevitably. The debate is on both.

MR. KATZMAN: — I think the key line is you will not know until the last day for sure where the money was vired out of, bottom numbers. If Mr. Engel decided to get in an argument with the Minister of Agriculture over a virement of money from one program to another and, let us say, or in a vire money that was allocated to buy land under land bank, and we're going to use that money to give farmers who are in trouble some financial guarantees, then the whole debate in the House will become, you know, do you want land bank or farmer guarantees? Rather than you voted so much money, which the budget speech is about, and did you spend more or less of the total dollars in those votes. Until you have the true numbers, if Agriculture was done, certain portions of it, then you'd be playing games. The politicians could play wild and wonderful games all of April and May while the budget's coming down, depending who you wanted to protect and hide . . .

A MEMBER: — You're not serious?

MR. KATZMAN: — I'm serious. I've been around here long enough to know that it's been done. And I'm saying this way, at least, it's honest. It's straight up front, the numbers are crunched, and they're factual.

The others is guesstimates. And the budget is guesstimates. So guesstimates on top of guesstimates sometimes will confuse the issue. Where guesstimates versus facts — and even though you've got to wait an extra six months for fact — at least you now can do some honest comparisons.

And as much as I would like to see them, Ned, unless we decide to go to the budget in September, we just can't get facts.

MR. CHAIRMAN: — If you people stay in office long, we're going to get there.

MR. KATZMAN: — We're going to be in long office for a long time, Ned.

A MEMBER: — Guesstimates upon guesstimates give you gastromic ulcers, so I would be very careful.

MR. CHAIRMAN: — Anything more on this? I am going to move, for the record if for nothing else — I recognize the tenor of the discussion; I'm not going to win it — but, for the record if nothing else, I want to move a motion when the discussion . . . I'll do it now.

I will move:

That virements be reported to the legislature in the same manner as special warrants.

. . . (inaudible) . . . I guess we don't need seconders.

Any further discussion on the motion?

MR. KATZMAN: — Well it's not often, Mr. Chairman, that I agree with the former government, but the former government had some reason for putting it the way it is . . .

A MEMBER: — I prefer the word “past.”

MR. KATZMAN: — For the past government, sorry. So I . . . in their wisdom, they thought it was good while they're government. It's interesting to note, when they're in opposition, they don't think it's good. So I will stay with the status quo because I'd rather have facts with guesstimates, rather than guesstimates and guesstimates, and than make . . . what's that word?

A MEMBER: — Gastromic ulcers.

MR. KATZMAN: — Than get gastromic ulcers. So I'm going to be opposed to you.

MR. CHAIRMAN: — Any further comments? All in favour of the motion? All opposed? Abstaining? Asleep? Abstaining. Okay.

AGREED

MR. CHAIRMAN: — Saskatchewan Arts Board grants made without statutory authority. You see the notation. That Act, in fact, was amended.

Compliance with borrowing authorities. I take the tenor of this comment to be that they're going to behave themselves — the Western Development Museum and the Saskatchewan Economic Development Corporation — they're going to behave themselves in the future.

Saskatchewan Medical Care Insurance Commission. I see their protestations of good conduct from now on. I guess a question to Mr. Kraus: do we really believe that the Medical Care Insurance Commission can estimate their requirements that closely, that they will not be in an overdraft position?

When we actually call them and they come, I hear what they say. What they say is . . . that is, on its budget, hundreds of millions of dollars, it's extremely difficult to estimate that closely. And I wonder if . . . I hear them saying here that they'll, they're going to monitor their cash requirements. Is something changed? How the heck are they going to do it now that they haven't been able to do it in the past?

MR. KRAUS: — Mr. Benson has some facts on that, Mr. Chairman. There's been some work take place on that.

MR. BENSON: — Given that people weren't excited about amending the Act to allow this to happen, what we've established is a vehicle by which in February we look at their accumulated expenditures and process either a special warrant or a virement as required to make sure that they will not be over-spent.

MR. CHAIRMAN: — Okay. So there has been a change.

MR. BENSON: — And we implemented that this year, and it has worked.

MR. CHAIRMAN: — Okay. All right. Any further question? That is interesting. Any further questions on this?

Crown investments corporation. I guess Mr. Kraus and Mr. Benson don't formally speak for this group.

MR. KRAUS: — No, we don't. But I know . . . You would have to talk to their officials directly if you wanted more information on this. But they feel that they are not bound, legally, to provide this information, and the decision has been made at this point in time that they will not be providing additional financial statements.

There were two pieces of financial documents, if you will, or two different types, I think, that the auditor was suggesting might be reported to the House. And the one set was subsidiary corporations of some of the Crowns, and the other statement that he was suggesting be tabled be the financial statement of CIC (Crown investments corporation) legal. That's the holding company itself.

But in both cases they have advised that they do not feel there's any legal requirement to do so, and won't be.

MR. CHAIRMAN: — Their feet are set in cement.

MR. KATZMAN: — Am I correct? What I read into this is to say that they believe going before public sector or Crown corporations is one of the ways they report. Is that part of what they're saying in this?

MR. KRAUS: — I think that what they've been saying, and Mr. Lutz wants to speak to it so I will let him, but there's two parts to it.

One is that the holding company activities are incorporated in the consolidated statement they produce when you bring all the 13, 14, 15, 16, whatever it is. That is a normal reporting practice in the private sector, and they say that's the way they should be reporting as far as the holding

company goes. It should just be part of that bigger consolidated statement with power, and potash, and all the rest.

When it comes to some of the subsidiary companies, they feel that some of those companies, the companies in question, have to compete in the market-place, and they feel that some of the information they prefer not be disclosed because they feel they'd lose a competitive edge.

And I can't say any more than that, because after that CIC . . . (inaudible) . . . the answers.

MR. CHAIRMAN: — The Provincial Auditor wants to make a comment.

MR. LUTZ: — Mr. Chairman, I take cognizance of what Mr. Kraus just told me. I wasn't aware that CIC was competing in the market-place with anybody. But again, Mr. Kraus, I don't expect you to be able to respond to that. So I'll just let it go. You can't respond to it, I don't think.

MR. KRAUS: — I said some of their subsidiaries, some of their subsidiaries, Mr. Lutz.

MR. LUTZ: — Which has nothing whatsoever to do with the position CIC states here on a competitive basis, since all of the subsidiary statements, or almost all, are published anyway. I think it's a bit of a smoke-screen, but I don't have a problem with this this year. We're going to solve it next year.

MR. CHAIRMAN: — I got a problem with it this year but I think that CIC are going to be called before our committee in any event in due course. So I'm prepared to adjourn that discussion until CIC are actually here. I do not buy this business about putting him in at a, heavens, putting him at a disadvantage vis-a-vis other companies. One of the rules of Toronto Stock Exchange is that publicly created companies must provide annual reports and financial statements in more detail and with more accuracy than what our public corporations do.

MR. KATZMAN: — I guess I got out of bed on the wrong side or the right side this morning. But I think we have to . . . I did not appreciate one comment by the Chairman. I think when we go through the Provincial Auditor's report, we will decide who and who we aren't calling, rather than him making the decision we're calling these guys right now.

MR. CHAIRMAN: — I didn't . . . What I said was, I believe we will be. I didn't say we will be.

MR. KATZMAN: — I didn't hear the word "I believe." I apologize then.

MR. CHAIRMAN: — Any other comments on this? Okay.

MR. CHAIRMAN: — Grants to Non-Government Organizations. Ah, scheduled for release in April, 1985. Is that available yet?

MR. KRAUS: — Yes the Accounting and Reporting Policy has been released. It's this white manual that I brought along as a matter of interest. And, in fact, I think the Clerk perhaps gave you some information, some extracts from it that talk about the process of parliamentary control and accountability.

MR. CHAIRMAN: — Indeed, it seems he did. It seems to be PA 15 and 16.

MR. KRAUS: — But included in that policy manual is a policy on the administration of grants. It is somewhat general in nature because we feel that there are minimum guide-lines that have to be adhered to. But each particular grant program must be looked at individually.

You cannot try to lay rules on departments that are uniform for all grant programs because some grants are to major industries, or to industry or small businesses, as opposed to various small or

non-governmental agencies, and they all have their different level of accounting and reportability — different strengths and so on. And so, I guess, what I'm trying to say is that we didn't develop policy that said that this is exactly how you shall administer a grant program regardless of the nature of the grant. We tried to give them some minimum guide-lines, and we will work with departments as new grants programs are developed.

MR. CHAIRMAN: — Can you summarize what sort of minimum you would expect departments to meet in the requirements that they give to NGOs — you'll have to pardon the convoluted syntax — Non-Governmental Organizations? While you're looking for it, I can say that I can see that you couldn't lay down a single standard. What you would require from hospitals and municipalities might be something very different than the department of culture and youth might require from the Kinsmen club who gets a \$2,000 grant to put a fence around a pool in Prince Albert. I can see that you couldn't lay down uniform standards. I'm just wondering if you can summarize basically what you expect the departments to ask the NGOs to give them, just in the broadest terms.

MR. KRAUS: — Okay. What we have identified, or what we consider the minimum criteria or matters which should be addressed when grant programs are established. For example, they must define the eligibility conditions. Some of these things sound quite routine, but they're not as easy as it may sound, I can assure you, when you start to look at implementing some of these grant programs. It's quite a bit more difficult than meets the eye. So, identify the eligibility criteria, identify performance conditions, if any, that are to be complied with by the applicant. And that might be performance conditions before the grant's received, or performance conditions after the grant is received.

The manner specifically in which grants are to be applied for. Again, there's more there than meets . . . The type of information which is to be provided by the grant applicant, whether it's a form, perhaps attested to by a bank manager or an R.M. secretary or whatever. Provision to enable a representative of the Minister of Finance to examine the books and records of the grant applicant. So that means that at any time we may be able to come in. Provision for the disposition of any unused portion of the grant. So you have to think ahead, and keep in mind that in the event that there may be moneys left over, then what is it exactly that should happen to those moneys? Do they get to keep it, or should it come back?

And those are some general guide-lines, but as long as they're addressing those issues, then we can work with the departments. I won't mention any particular programs this year, but there's one this morning we're considering already, because of the new budget, and those are the kinds of criteria that must be addressed by the department.

MR. CHAIRMAN: — The member from Mayfair. I think he had his hand up some time ago.

MR. GLAUSER: — I'd just like to ask a question, first of all. Like, on the shared, where they're shared with federal government, this takes into consideration all of those funds coming into play?

MR. BENSON: — In most cost-sharing arrangements we 100 per cent finance the program, and we cover it through a separate application form with the federal government.

MR. GLAUSER: — Okay, that leads me into then the situation that we were faced with in this committee, where there wasn't a good accounting of just what all was in there. Does this address that problem, as well?

MR. KRAUS: — I would say not, Mr. Chairman, and Mr. Glauser, because the cost-sharing system is something different again. I mean, there are these federal-provincial cost-share agreements. The department that's administering it is supposed to make sure that their boys, people that are spending the moneys under this program that qualifies, are fully aware of what qualifies and does not qualify. And they should have a system that therefore records these

expenditures, not as just expenditures of the province for reporting in the Public Accounts, but also are being identified as costs that will be subsequently included in a claim that goes to the federal government for reimbursement. That's a little different situation.

MR. GLAUSER: — Is that covered in there?

MR. KRAUS: — No, this is just dealing with . . .

MR. BENSON: — Grants to third parties.

MR. KRAUS: — Grants to third parties, and how we would administer them.

MR. GLAUSER: — Well then the situation that is in the auditor's report here that happened, the example of EMO, Emergency Measures Organization, this past year, where I understand the funds have since been recovered: is that kind of a situation . . .

MR. KRAUS: — This doesn't quite apply to that.

MR. GLAUSER: — It isn't outside that?

MR. KRAUS: — Yes, because there's another system that the department has to have in place to make sure that they're keeping track of payments that they make. Whether it's moneys they spend themselves on their own employees, you know, the administrative costs, or whether it's grants they make to the third parties, but they have to have a system that identifies any costs they make that qualify for federal-provincial sharing.

MR. GLAUSER: — Why couldn't that be all-inclusive in your manual, then?

MR. BENSON: — Well it's not a policy on grants. I mean the revenue sharing is more on the revenue side, the procedures that we would have in place to make sure that we capture all our revenue. This policy is in the expending the grants to the third party, not in terms of whether we, in turn, recover it from the federal government.

MR. GLAUSER: — Well okay then. That leads me to . . . is there something being done on that side of a similar nature?

MR. KRAUS: — Well, Mr. Glauser, there is . . . I can't recall whether we addressed cost sharing in the year directly . . .

MR. BENSON: — No. There's policy for saying that, but we do have a revenue-monitoring system that looks at . . . every quarter, we look at how well we're doing in terms of recovering moneys against all federal-provincial agreements.

MR. GLAUSER: — Oh, I guess maybe that's how that situation was . . .

MR. BENSON: — No. This particular one was where the department, themselves, made an administrative error, and didn't claim the moneys that they should have.

MR. GLAUSER: — Okay.

MR. BUCKNALL: — Mr. Kraus, just to clarify for audit clarifications with respect to the new manual, there are a number of orders in council that come through with perhaps no terms and conditions attached, just, here's the advance for so and so. Is your manual to be the terms and conditions then that the department is to implement?

MR. KRAUS: — Well, certainly, the criteria that are supposed to be addressed or . . .

MR. BUCKNALL: — Let's say there's a grant that put a new roof on a building, and that's all the order in council will say. Now, the responsibility of the department to inspect and check this further will come from your manual then, will it?

MR. KRAUS: — No.

MR. BENSON: — I think what we're saying is that at the time that the program is being developed it's incumbent upon the people developing the program to address that issue, and to establish what conditions that they want, and incorporate those into regulation. I think it's then up to the people who are auditing the payments, namely our office and Mr. Lutz's office, to ensure that those conditions are met.

There are many occasions where it's entirely possible that the government wants to make rather unconditional kinds of grants. But it's really up to them at the time that they establish the regulations to determine what conditions are supposed to be in there. I don't think it's up to us to determine what conditions should be on the grant program.

MR. BUCKNALL: — So if there's no conditions attached to the order in council, then you wouldn't be looking for . . . there's nothing further for us to audit then. Is that what you're saying?

MR. BENSON: — Well, if there's no conditions laid on by regulation or by legislation, we consider those to be unconditional.

MR. CHAIRMAN: — There are grants that one would not want to . . . there are some programs one would not want to lay down very fine conditions on, and there are some you would. It depends on the program. Any further questions on this item?

I think I can say that, while I suppose someone might suggest that we have not yet brought this system to a state of perfection, it's a great deal better than what we had. That's for sure. Anything further on this entire report?

All right, I will then move that the committee adopt the comptroller's follow-up report on the Public Accounts Committee's sixth report to the Legislative Assembly.

MR. KATZMAN: — Whoa, whoa. What does that mean?

MR. CHAIRMAN: — That we have received it. I don't think we're saying that we adopt all the statements, facts, and conclusions therein.

MR. KATZMAN: — What we say if we accept, that we did receive the report?

MR. CHAIRMAN: — All right, if you'd rather. That this committee . . .

A MEMBER: — The report's been tabled anyways.

MR. KATZMAN: — Well, my concern is that the first item, you see, we had a vote on it. I'm not sure if by saying what Ned said is we change the ramifications of our vote, and I'm being careful.

MR. CHAIRMAN: — Well, I think the problem was from my point of view, though, I think, was we did adopt the report to the effect that virements . . . I don't think you've got a problem. I might have a problem with that.

MR. KATZMAN: — Yeah. That's what I'm trying to make sure.

MR. CHAIRMAN: — But, in fact, the committee did adopt it, whether or not it was unanimously

done so.

MR. KATZMAN: — We accept the report, is what you're saying.

MR. CHAIRMAN: — Yeah. That says the same thing as adopted, doesn't it?

MR. KATZMAN: — No.

MR. CHAIRMAN: — Okay, well, if that fits better . . .

MR. KATZMAN: — "Received the report" is good.

MR. CHAIRMAN: — Okay.

That this committee received the comptroller's follow-up report on the Public Accounts Committee.

MR. KATZMAN: — We have some concerns about the virements, and so forth, but we're accepting what he says.

MR. CHAIRMAN: — You're always trying to fool me here.

MR. KATZMAN: — We accept what you say.

MR. CHAIRMAN: — Okay. All agreed, that we received?

AGREED

MR. CHAIRMAN: — . . . (inaudible interjection) . . . It's not strictly on the agenda. Craig had circulated an organizational chart, if you like, and I don't know whether anyone has any comments on it before we go on to the follow-up report of the Provincial Auditor.

MR. KATZMAN: — Excuse me. Are we going to get this today?

MR. CHAIRMAN: — I thought we would start. I don't feel strongly about it. The hour is getting on.

MR. KATZMAN: — The reason I consider we should accept it, that puts us in tomorrow, I assume, going through deciding who we want to call.

MR. CHAIRMAN: — That's my assumption.

MR. KATZMAN: — I'm not sure if the members are prepared, at this time, to start indicating who they want to call. That's the only question. I'm not sure if we should maybe reserve that for tomorrow.

MR. CHAIRMAN: — You would rather leave till tomorrow the question of who we want, going to the report?

MR. GLAUSER: — The fine tuning of that, I think, should hold till tomorrow.

MR. CHAIRMAN: — Leave it till tomorrow? Okay. I don't feel strongly about it. The hour is getting on anyway.

MR. KATZMAN: — Maybe you could at least give us an idea of what we can do to finish off today.

MR. CHAIRMAN: — Okay, any questions, then, on the organizational chart that was circulated — with which I was quite impressed, actually?

We are now travelling along this little route. Probably the only person with sufficient table space to handle this thing.

A MEMBER: — Mr. Chairman . . . (inaudible) . . . over here.

MR. CHAIRMAN: — I've lost a pen, now that I . . . We are up to the second page where it says, members review Provincial Auditor's report.

MR. KATZMAN: — Are you looking at 11 or 12?

MR. CHAIRMAN: — I am looking at 11 or 12? Nice question. I hadn't noticed — I guess 12 would be the . . . 12, I assume, is the same thing, except it has a critical flow chart attached, critical path. Okay, we are then at second page, 4/25 to 4/28. We got that done. All right, you see the small numbers above and, in some cases, below the boxes. That, in fact, is the date by which, I think, we want . . . the date on top, I assume, by which we want to begin the process. If it's not to be completed in the same day, then our clerk has put on the bottom the date by which we want to complete the process.

MR. KATZMAN: — Okay, just 4/28, I don't see a 4/28.

MR. CHAIRMAN: — 4/25 is the 25th of April, in other words.

MR. KATZMAN: — 4/25 I see, but I don't see a . . .

MR. MEAGHER: — No, I don't either. I have a 5 with 28 underneath.

MR. KATZMAN: — The first box after the start has 4/25 underneath it.

MR. CHAIRMAN: — Everybody looking at P-12? Is there anybody doesn't have this?

MR. MEAGHER: — Now PAC-12.

MR. CHAIRMAN: — Yes, okay. You've got little numbers.

MR. MEAGHER: — On the top of the box it's got 4/25. It says, review Provincial Auditor's report.

MR. CHAIRMAN: — Yes. In other words, begin April 25th.

MR. MEAGHER: — Okay. On the bottom there's the numbers in mine, 5/28.

MR. KATZMAN: — Okay, now I know where we are.

MR. CHAIRMAN: — That is the date by which we're going to complete the review of the Provincial Auditor's report.

MR. KATZMAN: — And today is what?

MR. JAMES: — May I explain this?

MR. CHAIRMAN: — Yes, please. Yes.

A MEMBER: — I think it's the 17th.

MR. CHAIRMAN: — Craig thinks he could make it modestly less confusing than I'm doing.

MR. KATZMAN: — Now, in other words, Craig, if I put down 4/17, I'd be right on the top here, wouldn't I?

MR. CHAIRMAN: — That's right.

MR. JAMES: — The chart basically outlines the various kinds of things that need to be looked at by the committee over its 1985 deliberations. The dates are fairly arbitrary. The starting date is a suggested date which I included and the finish date is, again, an arbitrary date, because you're looking at June the 27th as the latest date. And, of course, if the House were to rise prior to that, that would affect all the other dates and all the other . . .

MR. KATZMAN: — June 21st is the rising date.

MR. JAMES: — Yes.

MR. KATZMAN: — I've got my money bet on that date.

MR. JAMES: — So that would affect all the different things, the dates on which we would be looking at the variety of different things that need to be dealt with by the committee. The things that don't change are really the tasks, the boxes that are highlighted. Those things need to be looked at by the committee. The only thing that would change would be the dates. And that, of course, is up to the committee to decide.

MR. CHAIRMAN: — You will see that . . . Everyone follow that? This is . . . If I may say so, this is an exercise well worth spending just a few moments on, to set timetables for ourselves by which we want to accomplish certain tasks. And if we manage to stay ahead of that, fine. If we get behind it, we're going to have problems.

MR. LUTZ: — Are we one day behind now?

MR. CHAIRMAN: — No, we're well ahead.

A MEMBER: — We're eight days ahead.

MR. CHAIRMAN: — We're eight days ahead.

MR. LUTZ: — Well, what does this number mean?

MR. CHAIRMAN: — Well, that's the start on April 16th.

MR. LUTZ: — But this is the 17th.

MR. CHAIRMAN: — Good boy. To the head of the class with you.

MR. LUTZ: — Thank you very much.

MR. CHAIRMAN: — But we have zoomed all the way from this box, all the way over to review of Provincial Auditor's report, in one fell swoop. So we are now eight days ahead.

MR. MEAGHER: — Let me just propose a question. On the box in question here that you mentioned, the new Provincial Auditor's report, on the top of mine it's got 4/25.

MR. CHAIRMAN: — April 25th.

MR. MEAGHER: — On the bottom, it's got 5/28.

MR. CHAIRMAN: — May 28th. That's when we're going to complete the review of the Provincial Auditor's report. This encompasses all of the departments, calling them, and so on. This is more than just simply reading to the report and deciding who we want to call.

MR. JAMES: — Again, the dates are very flexible, and they're just hypothetical.

MR. CHAIRMAN: — The . . . Craig's got a . . . It is a useful exercise. It's useful to refer to it from time to time and see how we're doing.

MR. GLAUSER: — If we put 4/18 at the top where it says review Provincial Auditor's report . . . If you put 4/18 there, then we're on track.

MR. CHAIRMAN: — We're on track, yeah.

MR. MEAGHER: — May I pose another question? In that case, is that the purpose of the two charts, that's PAC 11 for the purpose of writing in the actual dates that we are doing these things, or why do we have two identical charts?

MR. JAMES: — Well PAC 11, if you'll notice, has the resources surrounding the tasks which are the boxes now. There's the chairman, there are members, the committee Clerk, there's a Provincial Auditor, and comptrollers. When you see those names, you know they are associated with responding to those particular items that need to be dealt with by the committee.

So where you see members, you know that that item is an item that will be dealt with by the members of the committee. Where you see my name around it, you know that I will be working on that particular item. And where you see the chairman and others, you know that they will be working on those particular items.

MR. KATZMAN: — Let me put it in this way. Being that you have your new little Apple is it, or Macintosh, your little Macintosh, you basically . . . PAC 11 is the permanent diagram that you're going to put on in the most years, and then each year you'll feed in PAC . . . (inaudible) . . . put in some dates which becomes how you got PAC 12.

MR. JAMES: — The other way around. Actually PAC 12 supersedes the other charts. By giving it start and finish dates, and the length of time that we think that would be needed to accomplish the items in all the other boxes, that will provide us, as you can see at the very far right-hand corner, when we can table our final report, or the report to the legislature.

And I should point out too that the very dark lines are, in fact, what is known as a "critical path," and that means that all those resources, all those tasks, need to be looked at before we can actually get to the final report.

MR. CHAIRMAN: — I find this an extremely useful planning device. Whether I'm planning an election campaign or opening up a file in the law office, an estate file that you want to complete, process, and bill, I try to do this. Sometimes you do it mentally, but sometimes in a task this complex it's very useful to sit down and actually put in the dates. As I say, I find this a very useful exercise.

I don't have such a fancy whiz-bang of a computer to do it on. I've got to do it on a foolscap, and I obviously don't do it as precisely when you're doing it manually, but it's a fairly useful exercise.

MR. GLAUSER: — We're going on to the next square then, too, eh?

MR. CHAIRMAN: — That's right. We're zooming . . . (inaudible) . . .

MR. GLAUSER: — Items selected for scrutiny: and that will be also tomorrow?

MR. CHAIRMAN: — That's right.

MR. GLAUSER: — So that becomes 4/18 as well?

MR. CHAIRMAN: — Yes, that becomes 4/18 as well, that's right. I don't think we'll finish that tomorrow. Maybe we will. I don't know.

MR. ENGEL: — And we should do some arranging for lead questioners at the same time.

MR. CHAIRMAN: — Yes.

MR. ENGEL: — I think we should be making some assignments. If we're going to decide which ones you're going to bring, we should be starting to make some assignments, so I'd suggest that on the top.

MR. GLAUSER: — Well, that's also the same number.

MR. CHAIRMAN: — You see it's the same date.

MR. GLAUSER: — That's the same date.

MR. CHAIRMAN: — I think that we will want to . . . You will see that the items selected for scrutiny is an ongoing process. While we do the bulk of it tomorrow, and perhaps some next Wednesday, in fact it is a process which continues because you fine tune it and you decide you're going to call additional departments, and so on.

MR. KATZMAN: — Mr. Chairman, I make this comment then. I know I'm sort of alluding the discussion going on between the House Leaders and so forth about the sitting hours of the House, but assuming that something does happen there . . .

MR. CHAIRMAN: — Okay, let's assume that for the moment.

MR. KATZMAN: — Assuming something happens, I am very excited about the possibility of a members we will not only have the mornings to do some of this work, we will also possibly have a portion of a full day. But if we find that we want to really get speeding along, because looking at the membership of this committee, other than yourself . . .

A MEMBER: — And Myles, I think.

MR. KATZMAN: — No, no. Other than yourself, we have some opportunity even to do an evening sitting or two if we so chose. So, with that in mind, the evenings would not be wasted if we changed the sitting hours. We in this committee could say, okay, we're going to go at it hard. Al has a bit of a problem during certain periods of weeks while he's trying to get his crop in.

MR. CHAIRMAN: — So does Kim.

MR. KATZMAN: — So does Kim. So maybe we would go hard at it for some nights as well, so that will free up some of the members, and I think that would be . . . I mean, the nights would not be wasted. I mean, we could look at using some of them so we don't have to meet in the mornings, so if a fellow goes home that he can spend that time and then get back.

MR. CHAIRMAN: — So does Lloyd actually, although he will want to be getting a crop in about three weeks later.

MR. MULLER: — No, I don't farm.

MR. CHAIRMAN: — Do you not farm? I thought you did.

MR. KATZMAN: — His son does it.

MR. CHAIRMAN: — Oh, I see. I thought you did. Sorry.

MR. KATZMAN: — I mean, we only have the two that are really, so if . . . The evenings would help us again there as well.

MR. CHAIRMAN: — Nobody has pity on us poor lawyers who are trying to run an office at the same time.

MR. KATZMAN: — Nobody has pity on us who leave our businesses behind but have to move to Regina, either.

MR. CHAIRMAN: — Anyway, any further comments on this? It's something to refer to from time to time to see how we're doing.

A MEMBER: — That's not totally accurate. We all feel sorry for ourselves.

MR. CHAIRMAN: — We all feel sorry for ourselves.

MR. KATZMAN: — I mean, the truth of the matter is, the non-ministerial people who do not live in Regina pay a very drastic price to be an MLA.

MR. CHAIRMAN: — Your sacrifice is warmly appreciated.

I take it that we do not want to start the follow-up on the Provincial Auditor's report today, and it is now a quarter to 11, only 15 minutes anyway. We're going to start this tomorrow. I would urge all members: (a) to be here at 8; and (b) to take time in the House this afternoon, if you've got time, to read through the auditor's report. The discussion will mean so much more to you if you've read it ahead of time.

MR. LUTZ: — Eight a.m., you said?

MR. CHAIRMAN: — That's the appointed hour. That's what we decided last year. I'm not smitten by that hour, but that's what we decided. These farm boys got us up and going a little earlier than we city boys.

MR. KATZMAN: — Eight a.m. to what?

A MEMBER: — Eleven.

MR. KATZMAN: — Eleven each day. Today was because of the prayer meeting being late.

MR. CHAIRMAN: — The prayer breakfast was on this morning. It was originally scheduled for 8. I think we may want to reconsider that starting hour. I think that's goofy, but I won't make that motion today.

Someone, presumably the member from Rosthern, has just moved that this committee authorize, under sections 54 and 67 of The Legislative Assembly and Executive Council Act, the

attendance of the chairman and vice-chairman at the seventh annual conference of the council of public accounts committees to be held at Whitehorse, Yukon, July 7 to 10, 1985. Did I hear you say that?

MR. KATZMAN: — The chairman and . . .

MR. CHAIRMAN: — Vice-chairman.

MR. KATZMAN: — We're being specific.

MR. CHAIRMAN: — Chairman and vice-chairman, or their designate.

MR. KATZMAN: — The chairman or vice-chairman must — one of the two must — and if only one of them can make it, the other one can designate. One of the two must go, which is the . . . (inaudible) . . . before.

MR. CHAIRMAN: — Okay. I think we've got two motions here, one which deals with our long-run policy, and the second which deals with this year. This dealt with just this year, and not with the long-run policy.

MR. KATZMAN: — The long-run policy has always been the chairman . . .

MR. CHAIRMAN: — Okay. Why don't you move that decision?

MR. KATZMAN: — The long-run policy has always been the chairman and the vice-chairman.

MR. CHAIRMAN: — All right.

MR. KATZMAN: — The chairman and vice-chairman go.

MR. CHAIRMAN: — Okay. That the chairman . . .

MR. KATZMAN: — . . . and vice-chairman.

MR. CHAIRMAN: — Or . . .

MR. KATZMAN: — The vice-chairman.

MR. CHAIRMAN: — And/or . . .

MR. KATZMAN: — And/or the vice-chairman will go.

MR. CHAIRMAN: — . . . attend conference of chairmen of public accounts committees in future years.

MR. KATZMAN: — One of the two candidates. Then you could be replaced. But one of the two of you must always go. That's always been history for the last year.

MR. CHAIRMAN: — Okay. Are you satisfied with this?

That the chairman and/or vice-chairman attend the conference of chairmen of public accounts committees in future years.

MR. KATZMAN: — Right. That's been the history.

MR. CHAIRMAN: — Agreed to?

AGREED

MR. CHAIRMAN: —

That for the year 1985, that this committee authorizes under sections 54 and 67 (it's so beautifully worded, I hate to change) of The Legislative Assembly and the Executive Council Act, the attendance of the chairman and vice-chairman at the seventh annual conference of the public accounts committees to be held in Whitehorse, Yukon on July 7th to 10th, 1985.

MR. KATZMAN: — One of them, not both. If one is not able to make make it, an appointment can be made. But one of the . . .

A MEMBER: — Or one designate.

MR. KATZMAN: — Or one designate.

MR. ENGEL: — Either one can designate. Any one of them.

MR. CHAIRMAN: — Either or . . .

MR. KATZMAN: — My concern is that one of the two of you better go.

MR. ENGEL: — Or one designate.

MR. KATZMAN: — Just put or . . .

MR. CHAIRMAN: — If either cannot go, they may designate an alternate.

MR. ENGEL: — If either one can't go, they may designate an alternate.

MR. CHAIRMAN: — Okay. What number of motion is that? Okay. Agreed?

MR. KATZMAN: — Read it back, because I got confused.

MR. CHAIRMAN: — Subject to the motion just previously passed with respect to the necessity for either the chairman or vice-chairman to attend:

That this committee authorize, under sections 54 and 67 of The Legislative Assembly and Executive Council Act, the attendance of the chairman and vice-chairman at the seventh annual conference of the council of public accounts committees to be held at Whitehorse, Yukon on July 7 to 10, 1985.

A MEMBER: — Comma.

MR. CHAIRMAN: — Comma. Well no, period.

If either cannot go, they may designate an alternative.

But I start out by saying something, too. Okay? Agreed.

AGREED

All right. I think that is the business. Eight a.m. tomorrow, unless there's something else.

April 17, 1985

The committee adjourned at 10:50 a.m.