

**STANDING COMMITTEE ON PUBLIC ACCOUNTS**

**May 9, 1991**

**MINUTE NO. 30**

**May 9, 1991**

1. **PRESENT:** Mr. Van Mulligen in the Chair and the Members Hopfner, Anguish, Baker, Britton, Lyons, Muller, Rolfes, Sauder, and Swan.

**Officials:**

**Provincial Auditor's Office**

Wayne Strelloff, Provincial Auditor  
Fred Wendel, Assistant Provincial Auditor

**Comptroller's Office**

G. Kraus, Comptroller  
T. Paton, Director Financial Management Branch

2. The Committee resumed consideration of the *Report of the Provincial Auditor* for the year ended March 31, 1990.
3. The Committee resumed consideration of Chapter 1, Public Accountability, of the Provincial Auditor's Report for the year ended March 31, 1990.
4. The Provincial Auditor answered questions.
5. The Comptroller answered questions.
6. It was moved by Mr. Anguish:

That this Committee recommends to the Legislative Assembly that the Legislative Assembly call upon the Government of Saskatchewan to follow the recommendation of the Provincial Auditor with respect to loans that are recoverable only from future appropriations and accordingly follow the guidelines of the Public Sector Accounting and Auditing Committee of the Canadian Institute of Chartered Accountants and furthermore, as recommended by the Provincial Auditor, write off the existing \$555 million loan from the Government to the Saskatchewan Property Management Corporation.

And debate arising thereon.

7. It was moved by Mr. Lyons, in amendment thereto:

That the words "loans that are recoverable only from future appropriations" be deleted and the following motion substituted therefor:

That this Committee recommends to the Legislative Assembly that the Legislative Assembly call upon the Government of Saskatchewan to follow the recommendation of the Provincial Auditor with respect to following the guidelines of the Public Sector Accounting and Auditing Committee of the Canadian Institute of Chartered Accountants and furthermore, as a consequence, as recommended by the Provincial Auditor, write off the existing \$555 million loan from the Government to the Saskatchewan Property Management Corporation.

After further debate, the question being put on the amendment, it was, by a show of hands, negatived:

YEAS: 3; NAYS: 5

And the question being put on the main motion, it was, by a show of hands negatived:

YEAS: 3; NAYS: 5

8. At 9:55 a.m. the sitting was suspended.
9. At 10:13 a.m. the sitting resumed.
10. The Provincial Auditor answered questions.
11. The Comptroller answered questions.
12. It was moved by Mr. Lyons:

That the Committee recommends to the Legislative Assembly that the Legislative Assembly encourage the Government of Saskatchewan to consider the implementation of an annual capital budget in addition to the current annual operating budget, as part of an overall review of its budgeting and accounting procedures.

After debate, the question being put on the motion, and the result of the vote, by show of hands, having been announced:

YEAS: 4; NAYS: 4

Whereupon the Chairman voted in the affirmative.

Accordingly, the motion was agreed to.

13. It was moved by Mr. Lyons:

That this Committee recommend to the government that the Legislature empower the Public Accounts Committee to establish a review committee to oversee a review of the accounting and budgeting procedures of the province, and that this review committee would consist of, but not be limited to, the Provincial Auditor, the Comptroller, the Chairman of the Public Accounts Committee, the Vice-Chairman of the Public Accounts Committee, and any other Member deemed necessary.

After debate, the question being put on the motion, it was negatived.

14. At 11:00 a.m. the Committee adjourned until Tuesday, May 13, 1991 at 9:00 a.m.

**Agenda:**

Consideration of the 1989-90 Provincial Auditor's Report (continued).

COMMITTEE CLERK  
Robert Vaive

CHAIRMAN  
H.H. Van Mulligen