

*Routine Proceedings*

mission Act, in both official languages, with amendments.

PUBLIC ACCOUNTS—SECOND REPORT OF STANDING  
COMMITTEE

**Mr. Len Hopkins (Renfrew—Nipissing—Pembroke):** Mr. Speaker, I have the honour to present, in both official languages, the second report of the Standing Committee on Public Accounts.

In this report the public accounts committee addresses the need to attain an unqualified audit opinion on the audited financial statements of the Government of Canada.

For a number of years now the Auditor General, who audits the accounts of the government, has been expressing several reservations in his audit opinion on the government's financial statement. For the issues associated with two of these reservations considerable progress has been made in the accounting profession and in the government departments responsible for the preparation of the accounts of the financial statements of Canada.

These reservations concern first the consolidation of Crown corporations in the government's accounts and second the accounting for employee pension liabilities.

Consequently the public accounts committee has recommended that the government act to remove audit reservations from its financial statements by announcing the appropriate accounting policy changes in the next budget of the Minister of Finance for implementation in the 1989-1990 Public Accounts of Canada.

*[Editor's Note: See today's Votes and Proceedings.]*

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**CRIMINAL CODE**

MEASURE TO AMEND

**Hon. Ralph Ferguson (Lambton—Middlesex)** moved for leave to introduce Bill C-266, an act to amend the Criminal Code (offences against the foetus).

**Mr. Speaker:** Is it the pleasure of the House that the hon. member shall have leave to introduce the bill?

**Some Hon. Members:** Agreed.

**Mr. Ferguson:** Mr. Speaker, I present this bill today because I believe in the sanctity of human life and the rights of the unborn. We already recognize the current lack of effective legislation on this matter at the present time. I trust this bill will fulfil the needs and protect the rights of the unborn.

Motion agreed to, bill read the first time and ordered to be printed.

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**MAIN ESTIMATES**

TRANSPORT VOTES

**Right Hon. John N. Turner (Leader of the Opposition)** moved:

That, pursuant to Standing Order 81(4)(A) and Orders made Tuesday, April 4 and Tuesday, June 27, 1989, consideration of Transport Votes 1, 5, 10, 11, 15, 16, 20, 25, 30, 35, 40, 45, L50, 55, 60, 65, 70 and 75 of the Main Estimates for the year ending March 31, 1990, by the Standing Committee on Transport be extended beyond October 11, 1989.

**Mr. Speaker:** Pursuant to Standing Order 81(4)(A) and Orders made Tuesday, April 4 and Tuesday, June 27, 1989, the motion is deemed adopted.

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**PETITIONS**

PROPOSED GOODS AND SERVICES TAX

**Hon. Herb Gray (Windsor West):** Mr. Speaker, I have the honour to present pursuant to Standing Order 36 a petition which has been certified correct as to form and content. This is another of a very large number of petitions in which in this case citizens of Windsor, Ontario humbly pray and call upon Parliament to reject the government's proposed goods and services tax.

*[Translation]*

**Mr. Jean-Robert Gauthier (Ottawa—Vanier):** Mr. Speaker, I have two petitions, one in French and one in English, in which your petitioners humbly pray and call upon Parliament to reject the new goods and services tax because it is regressive, because it will increase inflation, because it will mean considerable hardship for low and middle income families and because it will raise interest rates and increase unemployment. The Government's proposal to make all Canadians pay a sales tax on goods and services is wrong, and these people say so in no uncertain words!