



**House of Assembly
Newfoundland and Labrador**

**Minutes of the House of Assembly
Management Commission**

Date: January 27, 2009

Location: House of Assembly Chamber

Time: 1:30 p.m. – 5:00 p.m.

Members Present:

Hon. Roger Fitzgerald, Speaker

Mr. William MacKenzie, Clerk of the House of Assembly

Hon. Joan Burke, Government House Leader

Mr. Kelvin Parsons, Opposition House Leader

Ms. Beth Marshall, MHA (PC) Topsail

Ms. Lorraine Michael, MHA (NDP) Signal Hill - Quidi Vidi

Hon. Trevor Taylor, MHA (PC) The Straits - White Bay North

Other:

Mr. Tom Osborne, Deputy Speaker

Ms. Marlene Lambe, Chief Financial Officer

Regrets:

Ms. Yvonne Jones, MHA (L) Cartwright - L'Anse Au Clair

The Commission held an *in camera* session at the beginning of the meeting to discuss a legal matter. There was no decision made at the *in camera* session to be reported at the televised portion of the meeting.

CM 2009 – 001 The minutes of the House of Assembly Management Commission meeting held on December 3, 2008 were approved as read.

The Speaker gave an update on authorizations made under Section 18(4) of the *Members Resources and Allowances Rules*. The amount of \$ 460.00 was approved for a security camera for the Constituency Office of the Member for Bay of Islands because of security issues at the Member's office. The amount of \$10,285.00 (HST excluded) was approved for the leasing costs for the Constituency Office for the Member for Port de Grave as this was the lowest bid on public tender.

- CM 2009 – 002** The Commission approved the pre-commitment of funds up to \$60,000 for the 2009-2010, 2010-11 and 2011-12 budget appropriations for consulting services for the management certification process.
- CM 2009 - 003** The Commission approved the pre-commitment of funds up to \$10,000 for the 2009-2010, 2010-11 and 2011-12 budget appropriations for audit services for the annual audits of the Office of the Auditor General.
- CM 2009 - 004** The Commission, pursuant to S. 24(9) of the *Act*, approved the reimbursement of expenses totaling \$1,878.12, as detailed in the Member's correspondence received September 30, 2008, which were submitted by the Member for Cartwright-L'Anse au Clair later than the 60 day deadline as required by S.7(6) of the *Members' Resources and Allowances Rules*.
- CM 2009 - 005** The Commission, pursuant to S. 24(9) of the *Act*, approved expense claims totaling \$229.36, as detailed in the Member's correspondence of November 28, 2008, which were submitted by the Member for The Isles of Notre Dame later than the 60 day deadline as required by S.7(6) of the *Members' Resources and Allowances Rules*.
- CM 2009 – 006** The Commission directed the Clerk to draft amendments to Section 20 of the *Members' Resources and Allowances Rules* such that the provisions of the *Public Tender Act* would apply to the leasing of Members' constituency offices.
- CM 2009 – 007** The Commission approved, pursuant to the House of Assembly Transfer of Funds policy, the transfer of \$11,600 from Caucus Operations and Members' Expenses – Purchased Services to Caucus Operations and Members' Expenses – Grants and Subsidies.
- CM 2009 – 008** The Commission approved, pursuant to the House of Assembly Transfer of Funds policy, the transfer of \$14,000 from Office of the Chief Electoral Officer – Professional Services to Office of the Chief Electoral Officer – Grants and Subsidies.

In Camera

CM 2009 – 009

The Commission, at *in camera* session, concluded deliberations from *in camera* budget meetings held on January 20 and 21, and approved the 2009-10 budget estimates for the Legislature to be forwarded to the Minister of Finance for inclusion in the 2010 Estimates and voted on in the House of Assembly.

Adjournment: 5:00 p.m.
Hon. Roger Fitzgerald, MHA
Speaker and Chair

Wm. MacKenzie
Clerk and Secretary to the Commission

To: House of Assembly Management Commission
From: Speaker of the House of Assembly
Date: March 6, 2009
Subject: Report on Section 18(4) – *Members’ Resources and Allowances Rules*

Section 18 of the *Members’ Resources and Allowances Rules* provides a maximum allowance of \$7000 (\$6,200, plus HST) for constituency office accommodations. Under the Rules, a Member may make application in writing to the Speaker requesting permission to exceed the maximum when accommodations can not be obtained within the maximum guidelines. The Speaker must report, in writing, to the Commission any authorizations made under this section of the rules.

Report on Section 18(4) – Period Ending: March 4, 2009

DISTRICT	MEMBER	AMOUNT APPROVED	REASON
Baie Verte - Springdale	Tom Rideout (retired)	\$1600.00	Delayed approval of sign for constituency office due to retirement of Member and late submission of invoice

To: House of Assembly Management Commission

From: Speaker of the House of Assembly

Date: March 6, 2009

Subject: Authorizations under Section 43 - *Members' Resources and Allowances Rules*

Section 43 of the *Members' Resources and Allowances Rules* provides that the Member may claim for additional travel expenses when the Member is traveling and unable to return to his/her residence when scheduled to do so and would not otherwise be entitled to claim reimbursement for such expenses. Under the Rules, a Member shall make application to the Clerk or the Speaker before incurring such expenses, if practical. Otherwise, the Member must notify the Speaker at the earliest reasonable opportunity after incurring the expenses. The Speaker must report, in writing, to the Commission any authorizations made under this section of the Rules.

Report on Section 43 – **Period Ending: March 4, 2009**

DISTRICT	MEMBER	TYPE OF EXPENDITURE	COSTS	DETAILS
Torngat Mountains	Ms. Patty Pottle	Meals and Accommodations February 12 -15, 2009	\$388.00	The Member was stranded in Postville due to weather conditions.

**House of Assembly Management Commission
Briefing Note**

Title: Proposed Rule Amendment – Constituency Office Leasing

Issue: Application of Public Tender Act

Background:

- The Government Purchasing Agency completed a review (December 2008) of the current leasing practices for constituency offices. The provisions of the *Members' Resources and Allowances Rules* (S.20) are similar to, but not identical with, the provisions of the *Public Tender Act*.
- Following consideration of the Government Purchasing Agency review, the Commission approved the following minute:

CM 2009 -006 The Commission directed the Clerk to draft amendments to Section 20 of the *Members' Resources and Allowances Rules* such that the provisions of the Public Tender Act would apply to the leasing of Members' constituency offices.

- As this rule amendment is not changing the levels of reimbursement, the amending process of subsection 15(5) of the *House of Assembly Accountability, Integrity and Administration Act* does not apply. As required under section 64 of the Act, these rule amendments must be approved at a Management Commission meeting and published in the NL Gazette. The approved amendments will also be distributed to all Members of the House of Assembly and posted on the House of Assembly website.
- The draft amendments are now brought to the Commission for approval.

Action Required:

Pursuant to section 64 of the *House of Assembly Accountability, Integrity and Administration Act* (the Act) the Commission hereby gives approval to the following proposed amendment of the *Members' Resources and Allowances Rules*:

Drafted by: Wm. MacKenzie
Date: March 2, 2009

Proposed Amendment to Rule 20

Section 20 of the *Members' Resources and Allowances Rules* currently reads as follows:

- (8) Where choosing office accommodation in a member's constituency under paragraph (5)(a), a member shall
- (a) not make rental or lease commitments without prior approval of the speaker;
 - (b) where accommodation, suitable in size, quality and location to the member, can be obtained in a Crown-owned building in the constituency, choose that space; and
 - (c) where accommodation referred to in paragraph (b) cannot be obtained, the member shall
 - (i) decide in which community in the constituency his or her office will be located,
 - (ii) where possible, propose 3 possible commercial spaces, ranked in order of preference with supporting reasons, to the clerk,
 - (iii) where the member cannot propose 3 possible commercial spaces, he or she shall provide the reasons, in writing, to the clerk,
 - (iv) include with the proposal documentation from the landlord indicating the total monthly cost, including utilities, taxes, insurance, security and janitorial services, and
 - (v) stipulate that the lease will be on terms acceptable to the Office of the Speaker and in particular shall stipulate that the lease shall be terminable at or before the expected date for the next general election.
- (9) Following consultation with the member, the speaker shall approve one of the proposed choices provided in subsection (5) provided it is within the limits stipulated in this section and section 19.

- (10) Where the clerk approves a member's request for a constituency office rental, a contract shall be prepared between "Her Majesty the Queen in Right of the Province of Newfoundland and Labrador, represented here by the Honourable the Speaker of the House of Assembly" and the owner of the office space and the cost of that preparation shall, unless stipulated otherwise by the speaker in exceptional cases, be paid directly by the House of Assembly in accordance with the approved office lease.

Draft Amendment

Paragraph 20(8)(c) of the *Members' Resources and Allowances Rules* is repealed and the following is substituted:

- (c) where accommodation referred to in paragraph (b) cannot be obtained, the member shall decide in which community his or her office will be located and the member shall obtain in that community commercial office accommodation in accordance with the tender processes for leasing commercial space under the *Public Tender Act*.
-

Subsection 20(9) of the Rules is repealed and the following is substituted:

- (9) A tender for accommodation under paragraph (8)(c) shall stipulate that the lease shall be terminable at or before the expected date of the next general election.
- (9.1) Proposal documentation submitted by a landlord responding to a tender made under paragraph (8)(c) shall include the total monthly cost, including utilities, taxes, insurance, security, janitorial services and signage.
-

Subsection 20(10) of the Rules is repealed and the following is substituted:

- (10) A lease contract for office accommodation acquired under this section shall be prepared between "Her Majesty the Queen in Right of the Province of Newfoundland and Labrador, represented here by the Honourable the Speaker of the House of Assembly" and the owner of the office space and the cost of that preparation shall, unless stipulated otherwise by the speaker in exceptional cases, be paid directly by the House of Assembly in accordance with the approved office lease.

March 4, 2009



FEB 10 2009

HOUSE OF ASSEMBLY
Newfoundland and Labrador

February 9, 2009

The Honourable Roger Fitzgerald
Chair, House of Assembly Management Commission
House of Assembly

Dear Mr. Fitzgerald:

Subject: Audit of the House of Assembly for the year ended 31 March 2009

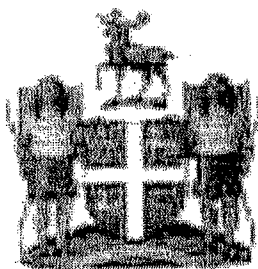
In accordance with paragraph 23(7)(b) of the *House of Assembly Accountability, Integrity and Administration Act* (the *Act*), the Audit Committee is recommending that the Auditor General be appointed the auditor of the House of Assembly for the year ended 31 March 2009. Section 43 of the *Act* outlines the terms of the audit.

Section 23 of the *Act* also requires that the Audit Committee review the audit plans of the auditor, including the general approach, scope, and areas subject to risk of material misstatement. The Auditor General has informed the Audit Committee that he will be meeting with the Committee in June 2009 in compliance with paragraph 23(7)(c) of the *Act*.

Yours sincerely,

A handwritten signature in cursive script that reads "Elizabeth Marshall".

Elizabeth Marshall
Chair
Audit Committee



SECOND REPORT
OF
THE AUDIT COMMITTEE
TO
THE HOUSE OF ASSEMBLY MANGEMENT COMMISSION
PURSUANT TO
PARAGRAPH 23 (8) (c)
OF THE
HOUSE OF ASSEMBLY ACCOUNTABILITY, INTEGRITY AND
ADMINISTRATION ACT

March 10, 2009

The *House of Assembly Accountability, Integrity And Administration Act* (the *Act*) which was enacted 14 June 2007 provides for an Audit Committee of the House of Assembly Management Commission. The Audit Committee comprises four members: two members of the Commission chosen by the Commission and two persons chosen by the Chief Justice of the Province who are not Members of the House of Assembly. The Audit Committee currently comprises Ms. Janet Gardiner, FCA and Mr. Donald Warr, FCA neither of whom is a Member of the House of Assembly, Mr. Kelvin Parsons, MHA for the District of Burgeo-Lapoile and the undersigned, MHA for the District of Topsail.

Section 23 of the *House of Assembly Accountability, Integrity and Administration Act* provides for the establishment of the Audit Committee and outlines its duties and responsibilities.

Section 43 of the *Act* provides for the audits of the House of Assembly. However it should be acknowledged that the entire statute, which includes the Members' Resources and Allowances Rules as a schedule, plays a prominent role in the work of the Audit Committee.

On 5 February 2009 the Audit Committee of the House of Assembly met to discuss the following matters

1. The Management Certification Process carried out by Grant Thornton in 2008

Mr. John O'Brien, Partner with *Grant Thornton* and Ms. Cheryl Whitten, Manager with *Grant Thornton*, discussed with the Audit Committee the overall project and its results. It was agreed that the Audit Committee would follow up on each weakness identified by *Grant Thornton* during the Management Certification Process to ensure that corrective action has been taken.

2. The Internal Audit Reports issued by the Comptroller General's Office

- (i) Duplicate/Double Billings Review Process (four reports covering the period October 9, 2007 to December 31, 2008);
- (ii) Review of Direct Travel Agency Invoices; and
- (iii) Payroll Processing Review.

Each finding and recommendation of the above three internal audit reports has been followed up in detail with the Comptroller General and House of Assembly staff. During its next meeting, the Audit Committee will decide whether issues identified have been appropriately addressed.

3. The Auditor General's Management Letter for the Year Ended 31 March 2008

This was also discussed with the Comptroller General and the House of Assembly staff. The Audit Committee, at its next meeting, will determine whether appropriate action has been taken to address the issues identified by the Auditor General.

4. Financial Reports of the House of Assembly for the nine months ended 31 December 2008

No major issues were identified.

5. The appointment of the Auditor General as the Auditor of the House of Assembly for the 2008-09 fiscal year

Subsequent to the Commission's approval of the Auditor General as the auditor of the House of Assembly, the Audit Committee will meet with the Auditor General in June 2009 to discuss the audit plan.

Elizabeth Marshall

Elizabeth Marshall, MHA

Chair

Audit Committee

March 10, 2009

House of Assembly Management Commission
Briefing Note

Title: Financial Statement Audits for 1999–2000 and 2000–2001 fiscal years

Issue: Whether to proceed with financial statement audits for these two years

Background:

[Note: All documentation is attached to this note in chronological order, beginning with the March 15, 2007 correspondence.]

- While undertaking its work, the Review Commission on Constituency Allowances and Related Matters realized that audits had not been concluded for the Legislature for certain years and brought the matter to the attention of the Internal Economy Commission. Speaker Hodder wrote the Auditor General on March 15, 2007 and received a response from the Auditor General on March 15, 2007 stating that he saw no benefit in conducting these audits now, as his legislative work on the accounts of the Legislature was more than sufficient to meet the requirements of the *Internal Economy Commission Act*.
- Subsequent correspondence on this issue was sent from Speaker Hodder to the Auditor General on April 3, 2007 and October 11, 2007 and responded to by the Auditor General on April 5, 2007 and October 18, 2007.
- A briefing note on the issue (dated November 22, 2007) was considered by the Management Commission on January 23, 2008. After the Commission's deliberations on the matters, the following Commission Minute was approved (**CM 2008 – 009**):

The Commission decided that financial statement audits for 1999–2000 and 2000–2001 must be conducted and directed that the Auditor General be requested to conduct the audits.

- On February 1, 2008, the Speaker wrote the Auditor General requesting that he undertake these audits as per **CM 2008 - 009**. On April 2, 2008, the Clerk, following discussions with the Auditor General, wrote the Speaker and outlined difficulties respecting these proposed audits. On April 3, 2008 that letter was forwarded by the Speaker to the Audit Committee for its advice on the subject.
- Discussions then continued among the Auditor General, the Speaker, the Chair of the Audit Committee and the Clerk. On November 4, 2008, the Clerk wrote the Auditor General to summarize all the discussions. The Auditor General replied on November 5, 2008.
- In summary, the Auditor General feels the Rules of Professional Conduct preclude him auditing the existing statements for the Legislature in those two years. The only conceivable alternative would be to contract an accounting firm to re-create the statements. This would entail enormous costs with absolutely no assurance that an auditor would consider the resulting statements sufficiently reliable to be audited.
- The Auditor General has agreed to attend the March 10 Commission meeting to discuss the issue.

Action Required:

- The decision of the Commission is requested.

Drafted by: Wm. MacKenzie
Date: March 1, 2009



HOUSE OF ASSEMBLY
NEWFOUNDLAND AND LABRADOR

OFFICE OF THE SPEAKER
TEL: (709) 729-3404
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P.O. BOX 8700
ST. JOHN'S, NL
A1B 4J6

March 15, 2007

Mr. John Noseworthy, CA
Auditor General
Office of the Auditor General
Dundee Avenue
Mount Pearl, NL

Dear Mr. Noseworthy:

and 19-2000
BMM
Further to the discussion held at yesterday's meeting of the Commission of Internal Economy (IEC), I write to seek your advice requesting audits of the House of Assembly accounts for the 2000/01, 2003/04, 2004/05 and 2005/06 fiscal years.

As you are aware, Section 9 of the *Internal Economy Commission (IEC) Act* requires that the accounts of the House of Assembly be audited annually by an auditor appointed by the Commission.

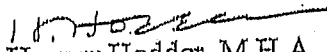
Although Minutes of Commission meetings held in 2002 indicate that an auditor was to be appointed to audit the accounts for the three years beginning with the 2000/01 fiscal year, a subsequent IEC Minute in April of 2003 indicates a Request For Proposals had been developed to appoint an auditor for the fiscal years 2001/02, 2002/03 and 2003/04 instead. No audit was conducted by an independent auditor for the 2000/01 fiscal year.

The independent auditor - Deloitte - appointed to conduct audits for the three years 2001/02, 2002/03 and 2003/04 only completed the first two of the three fiscal years. The audit for 2003/04 was not completed when your Summer 2006 Reports were released, and was subsequently terminated.

The IEC is concerned that the absence of audits for 2000/01 and 2003/04 can be viewed as non-compliance with the IEC Act. Additionally, no financial statement audits of the accounts of the House of Assembly have been conducted for 2004/05 or 2005/06, since your office was invited back into the House. In that regard, the Commission requests your opinion as to whether it is necessary to have these audits conducted in order to comply with the IEC Act.

The Commission appreciates receiving your views on this matter.

Sincerely,


Harvey Hodder, M.H.A.
Speaker



Office of the Auditor General of Newfoundland and Labrador

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Box 8700 ♦ St. John's, NL ♦ A1B 4J6
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Email: adgopp@gov.nl.ca

Auditor General
John L. Noseworthy, CA
T: 709-729-2700
Email: jnoseworthy@gov.nl.ca

Regional Office
76 Mount Bernard Ave., Corner Brook
Box 2006 ♦ Corner Brook, NL ♦ A2H 6J8
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15 March 2007

Ref: oag0307E15.01

Honourable Harvey Hodder, M.H.A.
Speaker
House of Assembly
P.O. Box 8700
St. John's, Newfoundland and Labrador
A1B 4J6

Dear Sir:

I am writing further to your letter of 15 March 2007 regarding the annual audit requirement of section 9 of the *Internal Economy Commission Act (IEC Act)*.

Section 9 of the *IEC Act* states that "*Notwithstanding another Act, the accounts of the House of Assembly shall, under the direction and control of the commission, be audited annually by an auditor appointed by the commission.*"

Section 9 of the *IEC Act* was added on 12 May 2000 as a way for the Internal Economy Commission (IEC) to demonstrate that it wanted to be fully accountable and subject to audit after directing the Auditor General to stop all audit work at the House of Assembly establishment.

As a result of the addition of section 9 and the subsequent appointment of a private sector firm, financial statement audits of the House of Assembly establishment were performed for fiscal years 2002 and 2003. However, the required annual financial statement audits were not performed for fiscal years 2001, 2004, 2005 and 2006.

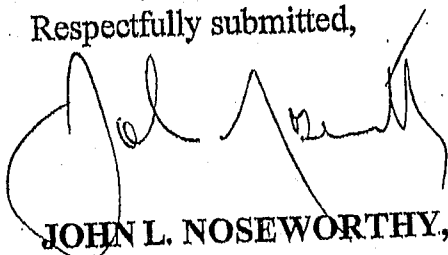
A financial statement audit is not a substitute for a legislative audit and therefore was never an acceptable alternative to allowing the Auditor General to conduct a legislative audit in accordance with the *Auditor General Act*. Furthermore, there is no legislative requirement for either the House of Assembly establishment or any Department of Government to have a separate financial statement audit performed. In fact, the Public Accounts submission (financial statements of the House of Assembly establishment), are included each year in the Public Accounts of the Province which are audited by the Office of the Auditor General.

In my opinion, the legislative audit work performed by my Office since being granted unfettered access in 2004 is more than sufficient to meet the annual audit requirement of section 9 of the *IEC Act*. Furthermore, as a result of the legislative audit work performed by my Office from prior to fiscal year 2000 and up to 2007, I see no benefit of having a financial statement audit performed for any of the fiscal years where the Commission did not appoint an auditor to perform an annual audit.

However, if the IEC so desires, my Office would, on a go-forward basis, commencing with the 2008 fiscal year, perform a separate financial statement audit in addition to any legislative audit work that may be performed. In any event, it is necessary that section 9 of the *IEC Act* be either eliminated if no separate annual financial statement audit is desired or amended so that the Auditor General shall be the auditor if a separate annual financial statement audit is desired.

I am available to meet at your convenience if you have any questions or require any additional information.

Respectfully submitted,



JOHN L. NOSEWORTHY, CA
Auditor General

Enclosure

c.c. Mr. Bill MacKenzie
Clerk of the House of Assembly



HOUSE OF ASSEMBLY

NEWFOUNDLAND AND LABRADOR

OFFICE OF THE SPEAKER
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P.O. BOX 8700
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April 3rd, 2007

Mr. John Noseworthy, CA
Auditor General
Office of the Auditor General
Dundee Avenue
Mount Pearl, NL

Dear Mr. Noseworthy:

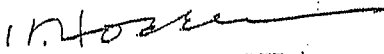
The Internal Economy Commission, at its meeting of March 14, 2007 directed that the Government House Leader bring forward for Cabinet consideration a request from the Commission that the *Internal Economy Commission Act* be amended to require the Auditor General to conduct an annual financial statement audit of the Legislature (incorporating an externally conducted audit of the Office of the Auditor General) beginning with the 2007/08 fiscal year.

The Commission is of the view that such an annual audit is necessary to restore and enhance public confidence in the financial affairs of the Legislature and the Commission appreciates your willingness to undertake this annual effort. The Government House Leader has initiated efforts to have Cabinet consider this amendment expeditiously, perhaps in time to be addressed during the Spring session of the House.

Should the Review Commission on Constituency Allowances and Related Matters (the "Green Commission") recommend an alternative practice for auditing the accounts of the Legislature, we will of course give it careful consideration. However, it is the view of the Commission that having the Auditor General conduct annual audits ensures the greatest degree of public confidence and we do not anticipate that this proposed amendment would be contrary to any recommendations forthcoming from the Green Commission.

On a related matter, the IEC reviewed your correspondence of March 15, 2007 respecting Section 9 of the IEC Act and your recent reviews of various financial matters in the House. You state that the work performed by your Office since 2004 "is more than sufficient to meet the annual audit requirement of Section 9 of the IEC Act". Because of the importance the Commission attaches to compliance with the requirements of the IEC Act, Members wanted to confirm that, in your view, Section 9 of the IEC Act has been complied with.

Sincerely,



Harvey Hodder, M.H.A.
Speaker

c.c. IEC Members



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5 April 2007

Ref: oag0407E30.01

Honourable Harvey Hodder, M.H.A.
Speaker
House of Assembly
P.O. Box 8700
St. John's, Newfoundland and Labrador
A1B 4J6

Dear Sir:

I am writing further to your letter of 3 April 2007 regarding (1) the annual financial statement audit of the Legislature and (2) a confirmation as to whether, in my view, section 9 of the *Internal Economy Commission Act (IEC Act)* has been complied with. I offer the following:

1. Annual Financial Statement Audit

My Office would be pleased to conduct an annual financial statement audit of the Legislature. If the *IEC Act* is amended to require this annual financial statement audit, my Office would certainly be ready to assume this work beginning with the 2008 fiscal year. As you indicated in your letter, it will still be necessary for an externally conducted annual financial statement audit to be completed for the Office of the Auditor General.

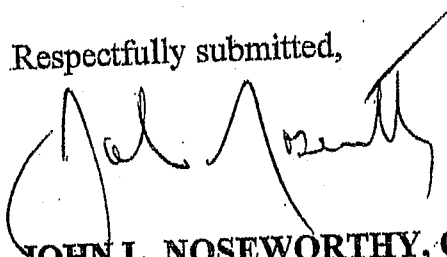
2. Section 9 of the *IEC Act*

As I stated in my letter dated 15 March 2007, in my opinion, the legislative audit work performed by my Office since being granted unfettered access in 2004 is more than sufficient to meet the annual audit requirement of section 9 of the *IEC Act*. Furthermore, as a result of the legislative audit work performed by my Office from prior to fiscal year 2000 and up to 2007, I see no benefit of having a financial statement audit performed for any of the fiscal years where the Commission did not appoint an auditor to perform an annual audit.

To provide more clarity of the situation I can, therefore, confirm that, in my opinion, section 9 of the *IEC Act* has been complied with.

I am available to meet at your convenience if you have any questions or require any additional information.

Respectfully submitted,



JOHN L. NOSEWORTHY, CA
Auditor General

Enclosure

c.c. Mr. Bill MacKenzie
Clerk of the House of Assembly



HOUSE OF ASSEMBLY
NEWFOUNDLAND AND LABRADOR

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P.O. BOX 8700
ST. JOHN'S, NL
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October 11, 2007

Mr. John Noseworthy, C.A.
Auditor General
Office of the Auditor General
15 Dundee Avenue
Mt. Pearl, NL

Dear Mr. Noseworthy:

The House of Assembly recently issued a Request for Proposals to satisfy Recommendation 50(1) of the report **Rebuilding Confidence: Report of the Review Commission on Constituency Allowances and Related Matters**, which states:

A complete financial statement and legislative compliance audit should be conducted forthwith of the accounts of the House of Assembly, as a separate entity, for the fiscal years 1999-00 and 2000-01, with appropriate levels of materiality, taking into account the size of the organization and the experience of subsequent years;

We received only one response, which was unacceptable as it failed to address the needs of the House, as stated in the proposal call.

I am writing now to request that the Office of the Auditor General assist us by carrying out the financial statement and legislative compliance audits for the House of Assembly for the fiscal years 1999/2000 and 2000/01, as directed by the Report. I would appreciate you giving this request your most serious consideration.

I look forward to your cooperation on this important issue. Please call me at 729-3403 or the Clerk at 729-3405, if you wish to discuss further.

Sincerely,

Harvey Hodder
Speaker of the House of Assembly



File

Office of the Auditor General of Newfoundland and Labrador

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18 October 2007

Ref: oag1007E123.01

Honourable Harvey Hodder, M.H.A.
Speaker
House of Assembly
P.O. Box 8700
St. John's, Newfoundland and Labrador
A1B 4J6

Dear Sir:

I am writing further to your letter received 15 October 2007 wherein you request that my Office conduct the financial statement and legislative compliance audits for the House of Assembly for the fiscal years ended 31 March 2000 and 2001.

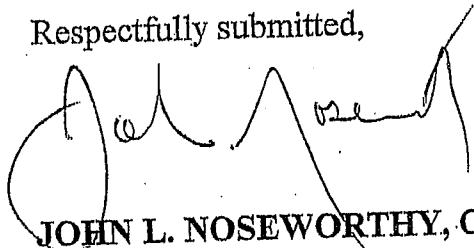
In terms of providing background on this matter, I refer you to my earlier letters dated 15 March 2007 and 5 April 2007 (see attached) dealing with the audit of the Legislature. In those letters, I indicated that if the *IEC Act* was amended to require an annual financial statement audit by my Office, I would certainly be ready to assume this work beginning with the 2008 fiscal year (audit requirements since replaced by section 43 of the *House of Assembly Accountability, Integrity and Administration Act*).

I also indicated that, as a result of the legislative audit work performed by my Office from prior to fiscal year 2000 and up to 2007, I saw no benefit of having audits performed for any of the fiscal years where the Commission did not appoint an auditor to perform an annual audit. I concluded by confirming that, in my opinion, section 9 of the former *IEC Act* had been complied with.

My opinion has not changed in this regard, and therefore, I would not consider it an efficient use of my resources to perform the requested audits. Given the extensive work my Office has just completed on Members' Constituency Allowances, I must now refocus resources to my primary responsibilities as outlined in the *Auditor General Act*. I trust you will understand and accept my decision in this regard.

I am available to meet at your convenience if you have any questions or require any additional information.

Respectfully submitted,



JOHN L. NOSEWORTHY, CA
Auditor General

Attachments

c.c. Mr. Bill MacKenzie
Clerk of the House of Assembly

**House of Assembly Management Commission
Briefing Note**

Title: Financial Statement Audits for 1999-2000 and 2000-2001 fiscal years

Issue: Whether to proceed with financial statement audits for these two years

Background:

- Financial Statement audits were not conducted for the House of Assembly for 1999-2000 and 2000-2001. The Internal Economy Commission (IEC) reviewed this matter in early 2007 and wrote the Auditor General for his advice on 15 March 2007 and 03 April 2007 (attached). The Auditor General replied on 15 March 2007 and 05 April 2007 (attached) stating that in light of his legislative audit work in the House since 2004, completing financial statement audits for those two years would be of no benefit.
- The Review Commission on Constituency Allowances and Related Matters ('the Green Commission'), in Recommendation 50(1), recommends that

“A complete financial statement and legislative compliance audit should be conducted forthwith of the accounts of the House of Assembly, as a separate entity, for the fiscal years 1999-00 and 2000-01, with appropriate levels of materiality, taking into account the size of the organization and the experience of subsequent years.”
- In accordance with Recommendation 50(1), the House of Assembly Service issued a Request for Proposals on 18 August 2007, seeking an accounting firm to undertake these audits. No bids were received in response to this RFP.
- In light of the lack of response to the RFP, the Speaker wrote the Auditor General on 11 October 2007(attached), requesting that his Office undertake these two financial statement audits. The Auditor General replied on 15 October 2007, again stating that he saw no benefit in applying his office's resources to this undertaking.
- The Commission must now balance the Recommendation of the Green Commission against the advice of the Auditor General. If the Commission determines that the Green Commission recommendation must be undertaken, the Auditor General can be requested to undertake this under Section 16 of the *Auditor General Act* or another Request for Proposals could be attempted.

- If, alternatively, the advice of the Auditor General, that there is little value in conducting these financial statement audits, is accepted by the Commission, no further action will be taken on Green Recommendation 50(1). The Auditor General's letters of 15 March, 05 April and 18 October 2007 would form the basis of this decision.
- The Clerk and the Chief Financial Officer have considered these two alternatives and recommend that the Auditor General's advice, as outlined in his correspondence, be accepted. Given the exhaustive efforts undertaken for his compliance audit respecting constituency allowances, it is unlikely that an audit of the financial statements would uncover any matters of significance. It is unclear whether an auditor, seven or eight years after the fact, would be in a position to offer anything but a qualified opinion on the statements, such that little additional assurance would be provided. Finally, the cost of the audit – whether performed by the Office of the Auditor General or a public accounting firm – would far exceed any possible benefits at this late date.

Action Required:

- The Clerk recommends that the two financial statement audits not proceed and that the following Minute be issued:

“The Commission directs the Clerk, in light of the advice received from the Auditor General, not to proceed with further steps to procure financial statement audits of the House of Assembly for 1999-2000 and 2000-2001”.

Drafted by: Marlene Lambe
Date: November 22, 2007

Approved by: Wm. MacKenzie



HOUSE OF ASSEMBLY

NEWFOUNDLAND AND LABRADOR

OFFICE OF THE SPEAKER
TEL: (709) 729-3404
FAX: (709) 729-4820

P.O. BOX 8700
ST. JOHN'S, NL
A1B 4J6

February 1, 2008

Mr. John Noseworthy, C.A.
Auditor General
Office of the Auditor General
15 Dundee Avenue
Mt. Pearl, NL

Dear Mr. Noseworthy:

The House of Assembly Management Commission met on January 23, 2008 and considered the issue of financial statement audits for 1999-2000 and 2000-2001 to satisfy Recommendation 50(1) of the report **Rebuilding Confidence: Report of the Review Commission on Constituency Allowances and Related Matters**, which states:

A complete financial statement and legislative compliance audit should be conducted forthwith of the accounts of the House of Assembly, as a separate entity, for the fiscal years 1999-00 and 2000-01, with appropriate levels of materiality, taking into account the size of the organization and the experience of subsequent years;

The Commission decided that financial statement audits for 1999-2000 and 2000-2001 must be conducted and directed that the Auditor General be requested to conduct the audits. Commission Minute **CM 2008 – 009** refers.

I am writing to request that the Office of the Auditor General assist us by carrying out the financial statement and legislative compliance audits for the House of Assembly for the fiscal years 1999/2000 and 2000/01, as directed by the Commission.

I look forward to your cooperation on this important issue. Please call me at 729-3403 or the Clerk at 729-3405, if you wish to discuss further.

Sincerely,

Roger Fitzgerald, M.H.A.
Speaker of the House of Assembly

cc: ✓ Mr. William MacKenzie
Clerk of the House of Assembly



HOUSE OF ASSEMBLY
Newfoundland and Labrador

April 2nd, 2008

Honourable Roger Fitzgerald, M.H.A.
Speaker
House of Assembly

Dear Mr. Fitzgerald:

The House of Assembly Management Commission, at the 23 January 2008 meeting, decided the following through Commission Minute 2008-009:

The Commission decided that financial statement audits for 1999-2000 and 2000 -2001 must be conducted and directed that the Auditor General be requested to conduct these audits.

This decision was in response to Recommendation #50 of the Report of the Review Commission on Constituency Allowances and Related Matters, which states:

- (1) A complete financial and legislative compliance audit should be conducted forthwith of the accounts of the House of Assembly, as a separate entity, for the fiscal years 1999-00 and 2000-01, with appropriate levels of materiality, taking into account the size of the organization and the experience of subsequent years; and
- (2) Upon issuance of financial statements, auditor's report and management letter, if any, in relation to the fiscal years in question, they should be referred to the Public Accounts Committee for review.

Following your letter to the Auditor General requesting that he undertake this work, the Chief Financial Officer and I have held a number of discussions with the Auditor General and his staff. The audit of financial statements for those two years presents a number of challenges and significant questions which I feel should be brought to your attention.

The financial information/statements which exist for the House of Assembly for those two fiscal years are those contained in the Public Accounts; there are no other financial information/statements prepared. Under generally accepted auditing standards, "management" must recognize its responsibility for the preparation of financial statements; it is not the role of an auditor to prepare them. One of the representations that management would normally make is that the system of internal controls is adequate to permit the preparation of accurate financial information.

The information that has come to light as a result of the Auditor General's special reports leave little doubt that the information in the Public Accounts is not accurate. Needless to say, the Chief Financial Officer and I are not willing to accept management responsibility for the information/statements in the Public Accounts for the Legislature for those two years.

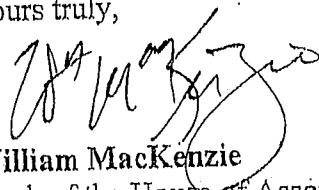
Consequently, there is no one to accept management responsibility for the financial information for those years and, even if there were, the numerous indications of inaccurate information in those Public Account statements suggest that there would be no point in auditing the statements as they exist. If audited, the Auditor General has indicated that it is likely he would have to give an adverse opinion which, in effect, states that the financial statements are not presented fairly in accordance with generally accepted accounting principles.

The only means of addressing this issue would be the development - seven and eight years after the fact - of complete new sets of financial statements for those two years. It is absolutely impossible for staff of the House to re-create, item by item, years after the fact, financial statements for those two years. The resource demands to undertake such an endeavour is beyond anything the House could ever contemplate applying.

We are left with two, equally unpalatable, alternatives: perform an audit of financial statements which are understood to be inaccurate, or assign/contract responsibility to some group to re-create financial statements for 1999-2000 and 2000-2001.

While I appreciate that the Commission is attempting to implement all the recommendations from Chief Justice Green's Report, I must reiterate the comments which the Chief Financial Officer and I, as well as the Auditor General, made respecting the minimal value of these audits versus the cost. Perhaps this is a matter which we could refer to the Audit Committee for further advice.

Yours truly,


William MacKenzie
Clerk of the House of Assembly



HOUSE OF ASSEMBLY
NEWFOUNDLAND AND LABRADOR

OFFICE OF THE SPEAKER
TEL: (709) 729-3404
FAX: (709) 729-4820

P.O. BOX 8700
ST. JOHN'S, NL
A1B 4J6

April 3, 2008

Ms. Elizabeth Marshall, M.H.A.
Chair, Audit Committee
House of Assembly Management Commission

Dear Ms. Marshall:

I have attached a letter I recently received from the Clerk of the House of Assembly which raises some issues respecting the decision of Commission Minute 2008-009. I have also attached various other pieces of correspondence on this issue.

I thought it might be helpful to receive the Audit Committee's professional advice on these issues with a view to finding the best approach to resolving this dilemma. I would appreciate any commentary which the Audit Committee might care to provide on this matter.

Sincerely Yours,

Roger Fitzgerald, M.H.A.
Speaker of the House of Assembly



HOUSE OF ASSEMBLY
Newfoundland and Labrador

November 4, 2008

Mr. John Noseworthy
Auditor General
Office of the Auditor General
Dundee Avenue
Mount Pearl, NL

Dear Mr. Noseworthy:

Re: Audits for FY 2000 and 2001

Further to our recent discussions concerning the above topic, I am writing to confirm my position respecting the financial information for those two years and your requirements respecting these audits.

I understand that a basic requirement under Generally Acceptable Auditing Standards (GAAS) is the acceptance by management of its responsibility for the financial information. This management responsibility can be acknowledged in a number of ways, but a key element is a Representation letter signed by management (i.e., the Clerk) respecting the material accuracy of the financial information.

The various matters uncovered through your compliance audit suggest that material misstatements may exist in the Public Account submission for those years. As we have discussed, I do not feel that I can provide a representation letter or any other form of management acknowledgement respecting the financial information for 2000 and 2001 fiscal years.

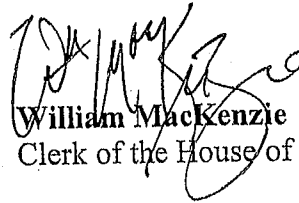
I also understand that, given your apprehension of significant misstatements in the Public Accounts financial information, the Rules of Professional Conduct of the Institute of Chartered Accountants of Newfoundland (Rule 205) would preclude your auditing this information.

In the absence of the Clerk assuming responsibilities for the financial information as it exists in the Public Accounts for these years, the only other option for generating financial information to audit would be to completely re-create the information, from scratch. Such an undertaking would far exceed our capacity and resources and could not possibly be undertaken by House of Assembly Service staff. While such an undertaking could conceivably be performed by an external accounting firm, the scale of the project would make it cost-prohibitive.

I understand that the inability of the Legislature to satisfactorily address either of the two options discussed above will result in your Office being unable to perform the audits as requested by the Commission.

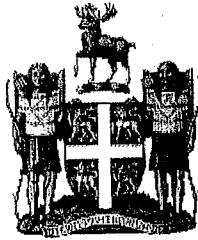
If the above adequately summarizes our recent discussions, please confirm same and I will suggest to the Speaker that the matter be referred to the Audit Committee to provide advice to the Commission.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'William Mackenzie', written over a printed name and title.

William Mackenzie
Clerk of the House of Assembly

cc: Hon. Roger Fitzgerald, Speaker
Ms. Elizabeth Marshall, Chair Audit Committee



Office of the Auditor General of Newfoundland and Labrador

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Auditor General

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Box 2006 ♦ Corner Brook, NL ♦ A2H 6J8
T: 709-637-2295 ♦ F: 709-637-2595

5 November 2008

Ref: oag1108E47.04

Mr. William MacKenzie
Clerk of the House of Assembly
House of Assembly
P.O. Box 8700
St. John's, Newfoundland and Labrador
A1B 4J6

OFFICE OF THE CLERK

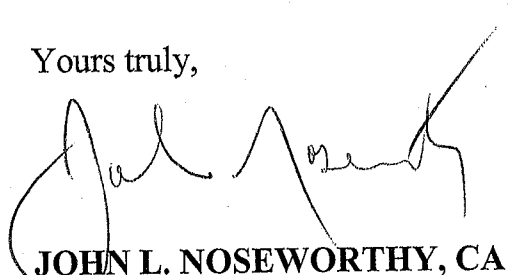
NOV 05 2008

Dear Mr. MacKenzie:

I am writing in response to your letter of 5 November 2008 relating to financial statement audits of the House of Assembly for fiscal years 2000 and 2001. I confirm that your letter does adequately summarize our recent discussions relating to this matter and I agree with your suggestion that the matter be referred to the Audit Committee of the House of Assembly for advice.

Please do not hesitate to call if I can be of further assistance.

Yours truly,



JOHN L. NOSEWORTHY, CA
Auditor General

House of Assembly Management Commission

Briefing Note

Title: Standard Signage Policy for Constituency Offices

Issue: Adoption of Policy

Background:

- At its April 30, 2008 meeting, the Commission approved the following decision (CM 2008 – 033):

The Commission directed the Clerk to develop guidelines for the provision of signs at the constituency offices of Members. These guidelines are intended to provide a consistent and standardized approach to the provision of signs, will include a maximum dollar amount for the cost of the sign and will be brought back to a subsequent meeting for Commission approval.

- At its December 3, 2008 meeting, the Commission considered the proposed draft policy and deferred approval so that further amendments could be made (CM 2008 – 101 refers).
- The revised proposed policy is attached. If the proposed policy is adopted, the direction of CM 2008 – 033 respecting maximum costs would not be applicable, as the cost for signage would be included in the overall office lease costs for leased premises. The cost for signage for a Constituency Office in a Member's residence would be restricted by the proposed specifications.
- Standardized sign designs are included in the policy for both leased and government-owned locations. The policy also includes guidelines for signs in a Constituency Office located in the Member's personal residence.

Action Required:

- Pursuant to subparagraph 20(6)(b)(ii) of the *House of Assembly Accountability, Integrity and Administration Act*, the Commission approves the Standard Signage Policy for Constituency Offices, dated March 2009.

Drafted by: Wm. MacKenzie
Date: March 2, 2009



House of Assembly

Standard Signage Policy for Constituency Offices

March 2009

Table of Contents

1.0 Introduction

2.0 Purpose

3.0 General

4.0 Process

4.1 Leased Premises

4.2 Government-Owned Buildings

4.3 Personal Residence

Appendix A Template for Sign in Leased Accommodations

Appendix B Template for Sign in Government-Owned Buildings

1.0 Introduction

The *Members' Resources and Allowances Rules* (sections 19-23 refer) provide for a constituency office accommodation allowance for each Member of the House of Assembly and identify the expenses included in the allowance. The expenses include signage identifying the office as the Member's Constituency Office without any reference to a political party.

2.0 Purpose

The purpose of this policy is to provide a standardized process and design for the provision of signs for Constituency Offices for Members of the House of Assembly.

3.0 General

This policy establishes a standard for all signs to be used on Constituency Offices located outside Confederation Building in leased accommodations, government-owned buildings or personal residences throughout Newfoundland & Labrador. It will ensure that the standard sign for leased accommodations will be part of the Proposal Document for Leasing and that cost will be amortized over the period of the lease.

4.0 Process

A Member may choose to have an office outside Confederation Building. The Member's office may be in leased premises, a government-owned building or in the Member's personal residence.

4.1 Leased Premises

If leased premises are needed to set up a Member's Constituency Office, a Proposal Document for Leasing will be prepared based on the location chosen. The standard sign specifications will be part of the Proposal Document for Leasing and the sign will be provided by the landlord based on the specifications approved in this policy. The actual layout and content of the sign will be approved by the Member prior to the fabrication of the sign to ensure it meets the specifications provided within the Proposal Document for Leasing.

4.1.1 Specifications & Guidelines

Prior to the preparation of the Proposal Document for Leasing, the Member must decide whether to have an illuminated acrylic sign or a plywood sign. The standard signage for Constituency Offices must meet the specifications outlined below.

1. Illuminated Acrylic Sign

The Building Performance Requirements Section of the Proposal Document for Leasing will include the following:

The Lessor is to supply and install an illuminated acrylic sign for the constituency office of the Member. The sign is to be mounted in an aluminum frame and erected on the building or on a pylon structure in such a manner as to be visible from the main road by traffic in both directions.

The construction of the sign shall meet the following criteria:

- 1) *6'0" (1830mm) long X 3'0" (914mm) high*
- 2) *High output, instant start fluorescent lamps and heavy ballast photo cell operation.*
- 3) *Heavy duty gauge extruded aluminum with reinforced corners.*
- 4) *Heavy duty acrylic with high performance translucent vinyl graphics.*
- 5) *All installation including wiring and controls to be included.*
- 6) *The Lessor is responsible for all ongoing electrical and maintenance costs for the operation of the sign.*

The Lessee retains the right to final approval of the design to ensure it meets the specifications of the attached drawing in Appendix A.

2. Plywood Sign

The Building Performance Requirements Section of the Proposal Document for Leasing will include the following:

The Lessor is to supply and install a plywood sign for the constituency office of the Member. The sign is to be mounted on the building or on a pylon structure in such a manner as to be visible from the main road by traffic in both directions.

The construction of the sign shall meet the following:

- 1) *6'0" (1830mm) long X 3'0" (914mm) high*
- 2) *Each sheet of MDO plywood is to be Fir Core, good one side, with at least one side having a PHENOLIC RESIN IMPREGNATED KRAFT PAPER BACKING, that is standard to MDO Sign Grade Plywood, and meets or exceeds the exterior grade standard of CSA 0121-M1978, or latest edition thereof.*
- 3) *As the plywood is to be used to produce exterior signs, reflective sheeting must be able to adhere to the plywood. Therefore, the plywood must be oil free. 'Pourform' plywood is NOT ACCEPTABLE.*
- 4) *The plywood must be without voids in any inner plies more than 16mm wide or 33mm deep. The plywood will not be accepted if voids in any one ply are directly above or below a void in any other ply.*
- 5) *3M reflective sheeting, series # 3200, or equivalent to be used in the production of sign.*
- 6) *The Lessor is responsible for all ongoing maintenance costs for the sign.*

The Lessee retains the right to final approval of the design to ensure it meets the specifications of the attached drawing in Appendix A.

4.2 Government-Owned Buildings

If a Member has been assigned space for a Constituency Office in a government-owned building, signage will be provided in accordance with the guidelines of the Department of Transportation & Works.

The Department of Transportation & Works will be requested to provide an exterior sign to meet the specifications of the attached drawing in Appendix B. This sign will be constructed from the same materials used in the construction of all other Government signs.

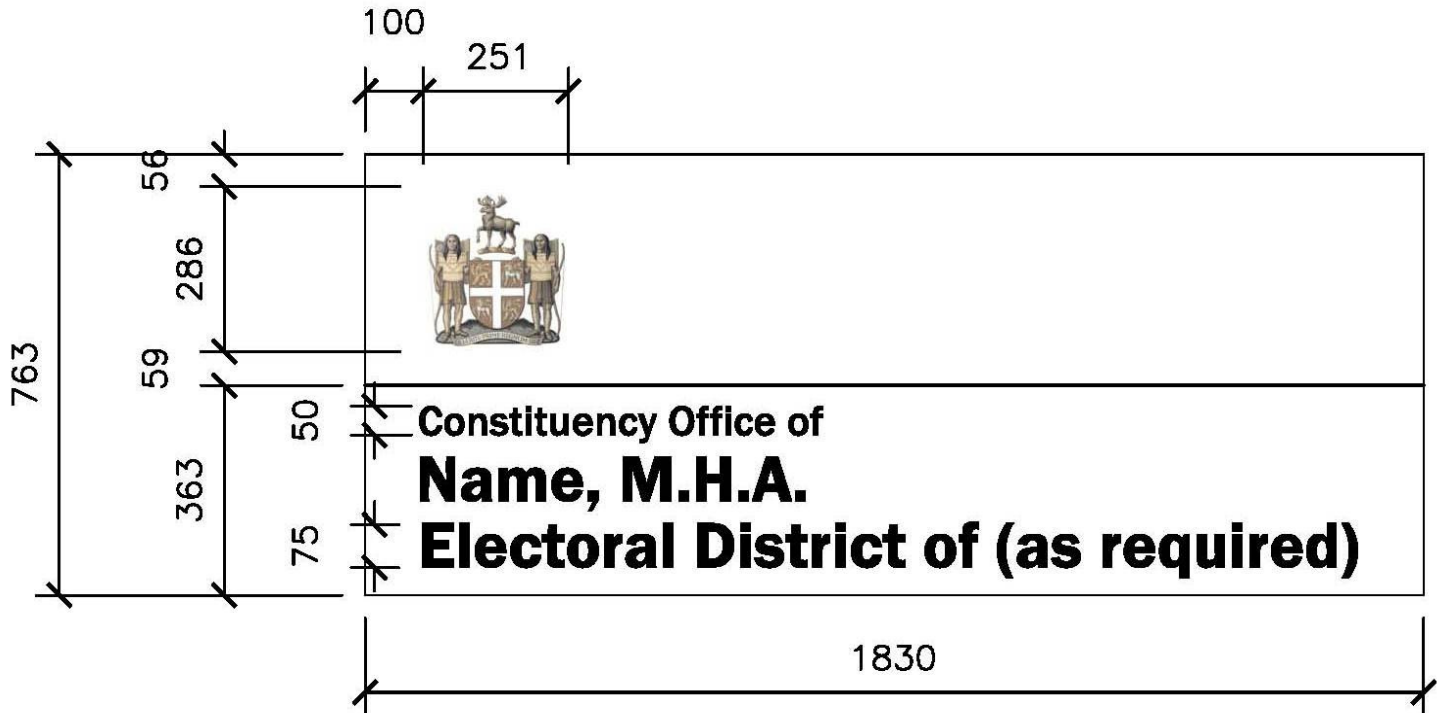
4.3 Personal Residence

A Member who chooses to have a Constituency Office in the Member's personal residence must ensure the following:

- The artwork for the sign must meet the specifications of the attached drawing in Appendix A.
- The size and type (plywood or acrylic) of the sign cannot exceed the specifications outlined in section 4.1.1 of this document.

APPENDIX A
Building Sign for Constituency Offices
in Leased Accommodations

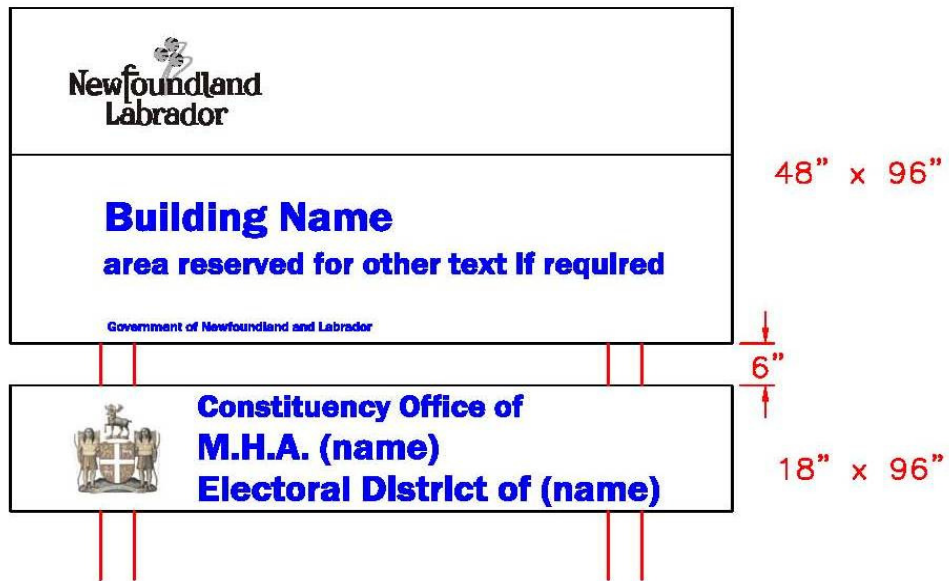
Proposed Building Sign for Constituency Offices



3.0" high text in Franklin Gothic font
White Background
Coloured Coat of Arms

APPENDIX B
Building Sign for Constituency Offices
in Government-Owned Buildings

Proposed Constituency Sign for Offices within Government Owned Buildings



Material – 18" x 96" x 3/4" Plywood

3" & 3.5" high text in Franklin Gothic font

White Background

Coloured Coat of Arms

**House of Assembly Management Commission
Briefing Note**

Title: Inventory Policy for Legislature

Issue: Approval of the attached Inventory Policy for the House of Assembly and the Statutory Offices.

Background:

- Subsection 25(2) of the *Members' Resources and Allowances Rules* states "All purchases within the standard office allocation remain the property of the government of the province and shall be identified by appropriate markings as House assets".

Subsection 25(4) states "the clerk shall maintain and update an inventory report of all House assets entrusted to each member."

Subsection 25(5) states "a member is personally responsible for all items in an inventory and shall account on an annual basis or on demand to the speaker for the items listed in his or her inventory report".

- The Executive Branch has prepared Tangible Capital Asset Policies and Guidelines for the recording of Capital Assets for disclosure in the Public Accounts of the Province. The Department of Finance uses the Oracle Fixed Asset module to capture this information. However, thresholds of expenditures have been set such that most of the House assets would not be recorded under these policies and guidelines as the dollar value of the individual House assets are too low.
- Inventory software has been purchased and will be used to manage all House assets. Work is in progress to record all the relevant information into the system so that all House assets (inventory items) can be identified, located and tracked. The inventory system will increase the internal controls over assets and provide a mechanism for reporting on these assets.
- A policy is required to provide direction for the accounting and control of items held in inventory including proper acquisition, recognition and measurement, safeguarding, write-downs and disposal of assets. The policy also ensures compliance with Section 25 of the *Members' Resources and Allowances Rules*.

Action Required:

- Pursuant to subparagraph 20(6)(b)(ii) of the *House of Assembly Accountability, Integrity and Administration Act*, the Commission approves the Inventory Management Policy, dated March 2009, for the House of Assembly and the Statutory Offices.



House of Assembly

Inventory Management Policy

March 2009

Table of Contents

1.0 Approval

2.0 Purpose

3.0 General

4.0 Process

4.1 Definitions

4.2 Restrictions

4.3 Acquisition

4.4 Recognition and Measurement

4.5 Safeguarding

4.6 Write-downs

4.7 Disposals

1. Approval

Under the authority of subparagraph 20(6)(b)(ii) of the *House of Assembly Accountability, Integrity and Administration Act*, the House of Assembly Management Commission establishes this inventory management policy.

2. Purpose

To provide for the accounting and control of the inventory of moveable assets including proper acquisition, measurement, safeguarding, write-downs and disposal.

3. General

Subsection 25(2) of the Members' Resources and Allowances Rules states "All purchases within the standard office allocation remain the property of the government of the province and shall be identified by appropriate markings as House assets".

Subsection 25(4) states "the clerk shall maintain and update an inventory report of all House assets entrusted to each member."

Subsection 25(5) states "a member is personally responsible for all items in an inventory and shall account on an annual basis or on demand to the speaker for the items listed in his or her inventory report".

The objective of this policy is to ensure that internal controls are in place to safeguard and manage the inventory of moveable assets of the Legislature (including all asset items entrusted to Members) in an efficient and effective manner.

4.0 Process

This policy applies to all inventory items which meet the definition of inventory under Section 4.1 and are purchased for Members of the House of Assembly, their Constituency Assistants and for the House of Assembly Service, Caucus Offices and Statutory Offices.

4.1 Definition

For the purposes of this policy, inventory is defined as:

- a. All office furniture and equipment included in the standard office allocation (as defined in subsection 25(1) of the Members' Resources and Allowances Rules) and located in constituency offices outside the Confederation Building;
- b. Other office furniture and equipment items purchased for constituency offices outside the Confederation Building with a cost in excess of \$200 per item;
- c. All other office furniture and equipment with a cost in excess of \$200 per item;
- d. Blackberries and cell phones for Members and staff regardless of the cost per item; and
- e. Historic and cultural assets

4.2 Restrictions

- Office furniture and equipment includes but is not restricted to, computers, printers, fax machines, photocopiers, televisions, any specialized equipment, blackberries, cell phones, desks, filing cabinets, chairs, tables.
- Items excluded are office supplies, library materials, election readiness materials (forms, maps, booklets, ballot paper, etc.).

4.3 Acquisition

All inventory items will be acquired in accordance with the *Public Tender Act* and the Government Purchasing Agency Customer Manual except where amended by a Rule, Directive or Decision of the House of Assembly Management Commission.

4.4 Recognition and Measurement

Inventory will be recorded at historic cost. If the historic cost is not available, the item will be recorded at estimated historic cost.

4.5 Safeguarding

- All inventory items will be recorded in the Inventory System maintained by the Corporate and Members' Services Division of the House of Assembly Service.

- The Inventory System will record: description of the item; acquisition date and historic cost; purchase order number (if applicable); supplier; warranty; location; asset tag number; etc. for each item.
- All items except blackberries, cell phones, and historic and cultural assets will have an asset tag affixed to indicate the ownership of the government of the Province. Asset tags are assigned a number that matches a specific inventory item in the Inventory System.
- It is the responsibility of each Member of the House of Assembly, Director or Statutory Officer to ensure that inventory items assigned to his or her custody are maintained and safeguarded.
- At least once a year, a report which includes a listing of the assigned inventory items will be forwarded to each custodian. These reports must be verified for completeness and accuracy and any changes reported to Corporate and Members' Service Division.
- Physical counts of all inventory items will be conducted by Corporate and Members Services (or designates) on a periodic basis and at a minimum, once every four years.
- As a general rule, all items should remain at the physical location assigned to them. Should it be necessary to move an item, it is the responsibility of the custodian to inform Corporate and Members' Service Division to ensure that the Inventory System is updated to reflect the new location.
- It is the responsibility of the custodian to report any stolen, lost or damaged inventory items to Corporate and Members' Services Division.
- All inventory items purchased with government funds remain the property of the government of the Province.

4.6 Write-downs

Inventory items will be written down when a reduction in the value of their service potential can be measured and the reduction is expected to be permanent.

4.7 Disposals

Items which are no longer serviceable or are considered obsolete will be disposed of in accordance with the Government Purchasing Agency Customer Manual pertaining to surplus assets and will be removed from the inventory system.

**House of Assembly Management Commission
Briefing Note**

Title: Financial Reports – December 31, 2008

Issue: Review of:

1. Financial performance of the House of Assembly and Statutory Offices
2. Approved allocations and actual expenditures of Members of the House of Assembly for the period April 1, 2008 to December 31, 2008.

Background:

- Paragraph 20(5)(a) of the *House of Assembly Accountability, Integrity and Administration Act* (the Act) states that the House of Assembly Management Commission shall “regularly, and at least quarterly, review the financial performance of the House of Assembly as well as the actual expenditures of members compared with approved allocations.”
- The Statement of Revenue and Expenditure provides the details of the financial performance of the House of Assembly and the Statutory Offices for the period April 1, 2008 to December 31, 2008. The reports show the actual expenditures, encumbered amounts and revenues for the first three quarters of the year. All known savings or overruns over budgeted amounts are identified in the report and explanations are provided for significant amounts.
- The Members’ Expenditures Summarized by Category reports provide the actual expenditures compared with the approved allocations for each Member for the period April 1, 2008 to December 31, 2008. The Reports include the expenditures for December in the column entitled “Expenditures Processed During the Month” and the expenditures for the first three quarters of the year in the column entitled “Expenditures Processed to Date”.

Action Required:

- For reporting purposes only.

Drafted by: Marlene Lambe
Date: February 28, 2009

Approved by: Wm. MacKenzie



HOUSE OF ASSEMBLY
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2008 to 31 December 2008
Unaudited

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances and Revenues	Projected Total Expenditures and Revenue	Projected Savings (Over-runs) from Original Budget	Projected Savings (Over-runs) from Operating Budget
1.1.01. ADMINISTRATIVE SUPPORT						
01. Salaries	1,492,500	1,492,500	1,086,582	1,442,700	49,800 ¹	49,800
02. Employee Benefits	9,000	9,000	2,110	5,000	4,000	4,000
03. Transportation and Communications	56,800	56,800	45,552	44,800	12,000	12,000
04. Supplies	40,000	40,000	25,115	40,000	-	-
05. Professional Services	1,028,500	995,500	199,675	523,500	505,000 ²	472,000
06. Purchased Services	486,000	486,000	197,363	261,000	225,000 ³	225,000
07. Property, Furnishings and Equipment	39,000	39,000	31,158	237,900	(198,900) ⁴	(198,900)
	3,151,800	3,118,800	1,587,555	2,554,900	596,900	563,900
02. Revenue - Provincial	-	-	(2,037)	(2,037)	2,037 ⁵	2,037
Total: Administrative Support	3,151,800	3,118,800	1,585,518	2,552,863	598,937	565,937

¹ Savings due to delayed hirings. Both the Operating Budget and Projected Savings will increase by approximately \$120,000 when the 8% salary increase funding is received from Consolidated Fund Services (CFS).

² Savings of: \$270,000 - iExpenses project as cost less than OCIO estimate; \$115,000 - management certification project costs were less than anticipated; \$115,000 - OCIO coordinator for IT/IM services not required as a Planning and Service Delivery committee was set up as an alternative method to liaison with OCIO; \$10,000 - audit of 1999/00 and 2001/01 fiscal years and \$5,000- Audit Committee manual as services were not required.

³ Savings as cost of photocopier leases were less than budgeted as the majority of the leases expired in June (one quarterly payment) but budget included lease payments for an additional two quarterly payments.

⁴ Overruns of \$124,100 as replacement photocopiers were purchased rather than leased and \$74,800 for office and modular furniture required for new staff and office space changes.

⁵ Miscellaneous revenues related to employee reimbursements and ATIPPA requests.



HOUSE OF ASSEMBLY
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2008 to 31 December 2008
Unaudited

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances and Revenues	Projected Total Expenditures and Revenue	Projected Savings (Over-runs) from Original Budget	Projected Savings (Over-runs) from Operating Budget
1.1.02. HOUSE OPERATIONS						
01. Salaries	402,400	402,400	337,500	424,900	(22,500) ¹	(22,500)
02. Employee Benefits	9,900	9,900	7,605	8,900	1,000	1,000
03. Transportation and Communications	231,400	231,400	95,433	137,400	94,000 ²	94,000
04. Supplies	21,000	21,000	9,710	15,500	5,500	5,500
05. Professional Services	39,900	39,900	-	1,900	38,000 ³	38,000
06. Purchased Services	53,000	53,000	15,367	38,000	15,000	15,000
07. Property, Furnishings and Equipment	46,700	46,700	20,624	28,000	18,700	18,700
Total: House Operations	804,300	804,300	486,239	654,600	149,700	149,700

¹ In effect, no overruns as both the Operating Budget and Projected Savings will increase by approximately \$24,000 when the 8% salary increase funding is received from CFS.

² Savings as costs related to conference travel and travel for committee meetings were less than anticipated.

³ Savings as the House did not appoint a Members' Compensation Review Committee during fiscal 2008-09.



HOUSE OF ASSEMBLY
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2008 to 31 December 2008
Unaudited

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances and Revenues	Projected Total Expenditures and Revenue	Projected Savings (Over-runs) from Original Budget	Projected Savings (Over-runs) from Operating Budget
1.1.03. CAUCUS OPERATIONS AND MEMBERS' EXPENSES						
01. Salaries	6,836,000	6,830,860	5,334,273	7,001,800	(165,800) ¹	(170,940)
02. Employee Benefits	-	800	790	800	(800)	-
03. Transportation and Communications	32,000	32,000	28,138	44,600	(12,600)	(12,600)
04. Supplies	30,000	30,000	16,688	25,600	4,400	4,400
05. Professional Services	15,000	53,140	52,545	52,600	(37,600) ²	540
06. Purchased Services	148,000	147,200	57,937	74,600	73,400 ³	72,600
07. Property, Furnishings and Equipment	40,000	40,000	28,482	29,800	10,200	10,200
09. Allowances and Assistance	3,554,700	3,554,700	934,649	1,354,700	2,200,000 ⁴	2,200,000
10. Grants and Subsidies	45,100	45,100	44,604	56,700	(11,600) ⁵	(11,600)
	10,700,800	10,733,800	6,498,106	8,641,200	2,059,600	2,092,600
02. Revenue - Provincial	-	-	(25,587)	(25,587)	25,587 ⁶	25,587
Total: Caucus Operations and Members' Expenses	10,700,800	10,733,800	6,472,519	8,615,613	2,085,187	2,118,187

¹ In effect, savings of \$94,000. Additional costs related to severance and additional caucus resources not anticipated at budget time. Savings related to secretarial pool staff, constituency assistant replacements and MHA vacancies in two districts for brief period. Both the Operating Budget and Projected Savings will increase by approximately \$260,000 when the 8% salary increase funding is received from CFS.

² Overruns as the cost for consultant for review of caucus resources was greater than anticipated.

³ Savings as the cost of photocopier leases was less than anticipated as the majority of the leases expired in June (one quarterly payment) but budget included lease payments for an additional two quarterly payments.

⁴ Projected savings as based on expenditures to date and 2007-08 partial year's experience, it is anticipated that Members will not avail of the maximum allowable funds for allowances and resources.

⁵ Overruns related to increases in the existing operational caucus funding formula.

⁶ Revenues related to reimbursement of the \$2,875, double billings and other reimbursements from Members.



HOUSE OF ASSEMBLY
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2008 to 31 December 2008
Unaudited

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances and Revenues	Projected Total Expenditures and Revenue	Projected Savings (Over-runs) from Original Budget	Projected Savings (Over-runs) from Operating Budget
1.1.04. HANSARD AND THE BROADCAST CENTRE						
01. Salaries	511,900	511,900	394,136	511,600	300	300
02. Employee Benefits	2,500	2,500	1,908	1,500	1,000	1,000
03. Transportation and Communications	153,100	153,100	67,571	76,100	77,000 ¹	77,000
04. Supplies	7,000	7,000	3,527	8,000	(1,000)	(1,000)
05. Professional Services	10,000	10,000	-	-	10,000 ²	10,000
06. Purchased Services	243,400	243,400	25,268	95,400	148,000 ³	148,000
07. Property, Furnishings and Equipment	720,600	720,600	45,809	287,600	433,000 ⁴	433,000
Total: Hansard and the Broadcast Centre	1,648,500	1,648,500	538,219	980,200	668,300	668,300

1 Savings as the total satellite costs for broadcasting are now included under Purchased Services as all uplink services (including satellite services) are now provided by an outside contractor.

2 Savings as consultant for committee room broadcasting was not required.

3 Savings as the budget included funding for the highest estimated cost related to various options to provide uplink services for broadcasting of House proceedings, however, a lower cost option was selected.

4 Savings of \$348,000 as the budget included funding for the highest estimated cost related to various options to provide uplink services for broadcasting of House proceedings, however, a lower cost option was selected. Savings of \$85,000 as a mobile system was purchased for committee room broadcasting.



HOUSE OF ASSEMBLY
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2008 to 31 December 2008
Unaudited

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances and Revenues	Projected Total Expenditures and Revenue	Projected Savings (Over-runs) from Original Budget	Projected Savings (Over-runs) from Operating Budget
1.1.05. LEGISLATIVE LIBRARY						
01. Salaries	547,000	547,000	405,489	534,700	12,300 ¹	12,300
02. Employee Benefits	3,500	3,500	2,693	3,500	-	-
03. Transportation and Communications	15,800	15,800	8,763	12,800	3,000	3,000
04. Supplies	56,300	56,300	16,894	56,300	-	-
05. Professional Services	184,200	184,200	28,000	67,200	117,000 ²	117,000
06. Purchased Services	13,300	13,300	8,335	13,300	-	-
07. Property, Furnishings and Equipment	12,000	12,000	2,191	12,000	-	-
Total: Legislative Library	832,100	832,100	472,365	699,800	132,300	132,300
TOTAL HOUSE OF ASSEMBLY	17,137,500	17,137,500	9,554,860	13,503,076	3,634,424	3,634,424

¹ In effect, there will be savings due to delayed hirings as both the Operating Budget and Projected Savings will increase by approximately \$37,000 when the 8% salary increase funding is received from CFS.

² Savings of \$83,200 as OCIO services for web/intranet development project were not required as a result of a reassessment of the project by OCIO. Other savings as costs for TRIM for ATIPPA use was installed in prior year and no further IM consultants costs to be incurred for the remainder of the fiscal year.



HOUSE OF ASSEMBLY
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2008 to 31 December 2008
Unaudited

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances and Revenues	Projected Total Expenditures and Revenue	Projected Savings (Over-runs) from Original Budget	Projected Savings (Over-runs) from Operating Budget
3.1.01. OFFICE OF THE CHIEF ELECTORAL OFFICER						
01. Salaries	695,800	695,800	590,053	744,500	(48,700) ¹	(48,700)
02. Employee Benefits	4,200	4,200	1,836	3,200	1,000	1,000
03. Transportation and Communications	88,800	88,800	55,937	74,800	14,000	14,000
04. Supplies	20,100	20,100	14,498	22,100	(2,000)	(2,000)
05. Professional Services	208,000	208,000	5,150	56,000	152,000 ²	152,000
06. Purchased Services	200,000	200,000	176,037	220,000	(20,000) ³	(20,000)
07. Property, Furnishings and Equipment	16,800	16,800	3,547	9,800	7,000	7,000
10. Grants and Subsidies	140,000	140,000	121,009	154,000	(14,000) ⁴	(14,000)
	1,373,700	1,373,700	968,067	1,284,400	89,300	89,300
02. Revenue - Provincial	-	-	(157)	(157)	157 ⁵	157
Total: Office of the Chief Electoral Officer	1,373,700	1,373,700	967,910	1,284,243	89,457	89,457

¹ In effect, savings of \$34,000 due to delayed hirings as the Operating Budget and Projected Savings will increase by approximately \$76,000 when the 8% salary increase funding is received from CFS.

² Savings of \$38,000 - delays in digitized mapping project; \$45,000 - student education initiative not completed; \$55,000 - provisions for legal services and IT support not required in current year; \$30,000 - delays in TRIM development. Offset by \$16,000 - costs related to two by-elections which were not provided for in budget.

³ Overruns for advertising, equipment rentals, etc. for two by-elections are partially offset by projected savings for printing, training and equipment leases.

⁴ Overruns for election subsidies related to two by-elections which were not provided for in the budget.

⁵ Miscellaneous employee reimbursements for personal phone calls, etc.



HOUSE OF ASSEMBLY
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2008 to 31 December 2008
Unaudited

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances and Revenues	Projected Total Expenditures and Revenue	Projected Savings (Over-runs) from Original Budget	Projected Savings (Over-runs) from Operating Budget
4.1.01. OFFICE OF THE CITIZENS' REPRESENTATIVE						
01. Salaries	464,200	464,200	316,889	426,300	37,900 ¹	37,900
02. Employee Benefits	2,000	2,000	625	2,500	(500)	(500)
03. Transportation and Communications	64,200	64,200	17,759	29,200	35,000 ²	35,000
04. Supplies	10,000	10,000	4,565	8,000	2,000	2,000
05. Professional Services	10,000	10,000	25	10,000	-	-
06. Purchased Services	105,000	103,300	67,936	80,000	25,000 ³	23,300
07. Property, Furnishings and Equipment	5,000	6,700	5,526	6,700	(1,700)	-
Total: Office of the Citizens' Representative	660,400	660,400	413,325	562,700	97,700	97,700

¹ Savings related to delayed hirings. The Operating Budget and Projected Savings will increase by approximately \$50,000 when the 8% salary increase funding is received from CFS.

² Savings as less expenditures than anticipated for the Public Interest Disclosure Program.

³ Savings as the cost of photocopier leases was less than anticipated as the majority of the leases expired in June (one quarterly payment) but budget included lease payments for an additional two quarterly payments.



HOUSE OF ASSEMBLY
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2008 to 31 December 2008
Unaudited

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances and Revenues	Projected Total Expenditures and Revenue	Projected Savings (Over-runs) from Original Budget	Projected Savings (Over-runs) from Operating Budget
5.1.01. OFFICE OF THE CHILD AND YOUTH ADVOCATE						
01. Salaries	624,100	624,100	466,012	621,900	2,200 ¹	2,200
02. Employee Benefits	3,000	3,000	905	3,000	-	-
03. Transportation and Communications	85,000	85,000	53,594	85,000	-	-
04. Supplies	10,000	10,000	9,931	12,000	(2,000)	(2,000)
05. Professional Services	42,000	42,000	-	42,000	-	-
06. Purchased Services	201,800	189,300	126,607	156,800	45,000 ²	32,500
07. Property, Furnishings and Equipment	17,500	30,000	28,658	32,500	(15,000) ³	(2,500)
Total: Office of the Child and Youth Advocate	983,400	983,400	685,707	953,200	30,200	30,200

¹ In effect, savings of \$66,000 due to delayed hirings and vacancies as the Operating Budget and Projected Savings will increase by approximately \$64,000 when the 8% salary increase funding is received from CFS.

² Savings of \$15,000 - moving costs to new location were paid by Transportation and Works; \$23,000 - office lease payments were less than budgeted; and \$7,000 for printing and other costs.

³ Overruns as the cost of furniture for new office space was higher than anticipated at budget time.



HOUSE OF ASSEMBLY
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2008 to 31 December 2008
Unaudited

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances and Revenues	Projected Total Expenditures and Revenue	Projected Savings (Over-runs) from Original Budget	Projected Savings (Over-runs) from Operating Budget
6.1.01. OFFICE OF THE INFORMATION AND PRIVACY COMMISSIONER						
01. Salaries	510,800	510,800	405,193	509,200	1,600 ¹	1,600
02. Employee Benefits	6,500	6,500	2,733	4,500	2,000	2,000
03. Transportation and Communications	49,700	49,700	20,096	41,700	8,000	8,000
04. Supplies	8,500	8,500	6,676	14,100	(5,600)	(5,600)
05. Professional Services	85,000	85,000	13,176	85,000	-	-
06. Purchased Services	124,200	114,200	64,134	81,200	43,000 ²	33,000
07. Property, Furnishings and Equipment	25,500	35,500	31,840	55,500	(30,000) ³	(20,000)
Total: Office of the Information and Privacy Commissioner	810,200	810,200	543,848	791,200	19,000	19,000
TOTAL LEGISLATURE (Excluding the Office of the Auditor General)	20,965,200	20,965,200	12,165,650	17,094,419	3,870,781	3,870,781

¹ In effect, savings of \$34,000 due to delayed hirings as the Operating Budget and Projected Savings will increase by approximately \$33,000 when the 8% salary increase funding is received from CFS.

² Savings as the cost of office lease was less than anticipated as move to new space was delayed by 3 months; moving costs were less than anticipated and budget of \$10,000 for filing system to be moved to PFE.

³ Overruns as \$10,000 - cost of filing system as recommended by IMCAT was budgeted in Purchased Services but should be charged to PFE; \$20,000 - additional furniture required for new office space and as a result of ergonomic assessments.



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

BAKER, JIM, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	246.85	1,693.08	11,576.92	12.8 %
Total Office Allowances	-	<u>246.85</u>	<u>1,693.08</u>	-	-
Operational Resources					
Operational Resources		251.16	2,248.33		
Total Operational Resources	-	<u>251.16</u>	<u>2,248.33</u>	-	-
Travel & Living Allowances					
House in Session		0.00	13,204.59		
House Not in Session		0.00	5,430.32		
Intra & Extra-Constituency Travel	8,500.00	0.00	786.47	7,713.53	9.3 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>19,421.38</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
Total Constituency Allowance	-	<u>0.00</u>	<u>0.00</u>	-	-
Total Expenditures		<u>498.01</u>	<u>23,362.79</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

BUCKINGHAM, Ed

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	779.00	28.41	121.28	657.72	15.6 %
Office Operations	13,270.00	1,682.70	2,847.60	10,422.40	21.5 %
Total Office Allowances	-	<u>1,711.11</u>	<u>2,968.88</u>	-	-
Operational Resources					
Operational Resources		245.37	2,503.96		
Total Operational Resources	-	<u>245.37</u>	<u>2,503.96</u>	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	169.73	6,470.27	2.6 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>169.73</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	291.14	2,368.86	10.9 %
Total Constituency Allowance	-	<u>0.00</u>	<u>291.14</u>	-	-
Total Expenditures		<u>1,956.48</u>	<u>5,933.71</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

BURKE, JOAN, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,742.70	3,395.10	9,874.90	25.6 %
Total Office Allowances	-	<u>1,742.70</u>	<u>3,395.10</u>	-	-
Operational Resources					
Operational Resources		181.87	1,659.97		
Total Operational Resources	-	<u>181.87</u>	<u>1,659.97</u>	-	-
Travel & Living Allowances					
House in Session		0.00	6,582.54		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	8,500.00	0.00	1,983.45	6,516.55	23.3 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>8,565.99</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	78.54	2,581.46	3.0 %
Total Constituency Allowance	-	<u>0.00</u>	<u>78.54</u>	-	-
Total Expenditures		<u>1,924.57</u>	<u>13,699.60</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

BUTLER, ROLAND, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	10,285.00	0.00	1,257.06	9,027.94	12.2 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	3,249.61	4,067.17	9,202.83	30.6 %
Total Office Allowances	-	<u>3,249.61</u>	<u>5,324.23</u>	-	-
Operational Resources					
Operational Resources		6,086.26	9,787.33		
Total Operational Resources	-	<u>6,086.26</u>	<u>9,787.33</u>	-	-
Travel & Living Allowances					
House in Session		2,668.19	10,139.21		
House Not in Session		1,052.64	3,210.34		
Intra & Extra-Constituency Travel	8,500.00	130.74	1,888.55	6,611.45	22.2 %
Total Travel & Living Allowances	-	<u>3,851.57</u>	<u>15,238.10</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	208.57	962.46	1,697.54	36.2 %
Total Constituency Allowance	-	<u>208.57</u>	<u>962.46</u>	-	-
Total Expenditures		<u>13,396.01</u>	<u>31,312.12</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

BYRNE, JACK, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	0.00	206.96	13,063.04	1.6 %
Total Office Allowances	-	0.00	206.96	-	-
Operational Resources					
Operational Resources		0.00	607.18		
Total Operational Resources	-	0.00	607.18	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	7,970.00	0.00	20.76	7,949.24	0.3 %
Total Travel & Living Allowances	-	0.00	20.76	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
Total Constituency Allowance	-	0.00	0.00	-	-
Total Expenditures		0.00	834.90		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

COLLINS, FELIX, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,523.53	3,849.36	9,420.64	29.0 %
Total Office Allowances	-	1,523.53	3,849.36	-	-
Operational Resources					
Operational Resources		216.24	1,658.94		
Total Operational Resources	-	216.24	1,658.94	-	-
Travel & Living Allowances					
House in Session		179.12	1,277.82		
House Not in Session		753.61	2,048.33		
Intra & Extra-Constituency Travel	12,740.00	439.76	2,986.30	9,753.70	23.4 %
Total Travel & Living Allowances	-	1,372.49	6,312.45	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	70.00	2,590.00	2.6 %
Total Constituency Allowance	-	0.00	70.00	-	-
Total Expenditures		3,112.26	11,890.75		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

CORNECT, TONY, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	11,750.00	0.00	8,911.00	2,839.00	75.8 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	30.32	2,970.74	10,299.26	22.4 %
Total Office Allowances	-	<u>30.32</u>	<u>11,881.74</u>	-	-
Operational Resources					
Operational Resources		526.31	5,782.67		
Total Operational Resources	-	<u>526.31</u>	<u>5,782.67</u>	-	-
Travel & Living Allowances					
House in Session		1,028.48	12,012.03		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	7,520.00	183.15	2,359.75	5,160.25	31.4 %
Total Travel & Living Allowances	-	<u>1,211.63</u>	<u>14,371.78</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
Total Constituency Allowance	-	<u>0.00</u>	<u>0.00</u>	-	-
Total Expenditures		<u>1,768.26</u>	<u>32,036.19</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

DALLEY, DERRICK, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	12,000.00	0.00	9,000.00	3,000.00	75.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	365.00	0.00	84.38	280.62	23.1 %
Office Operations	13,270.00	1,392.34	3,011.06	10,258.94	22.7 %
Total Office Allowances	-	<u>1,392.34</u>	<u>12,095.44</u>	-	-
Operational Resources					
Operational Resources		679.80	6,654.76		
Total Operational Resources	-	<u>679.80</u>	<u>6,654.76</u>	-	-
Travel & Living Allowances					
House in Session		2,182.69	11,583.22		
House Not in Session		0.00	4,928.58		
Intra & Extra-Constituency Travel	10,890.00	195.54	4,320.42	6,569.58	39.7 %
Total Travel & Living Allowances	-	<u>2,378.23</u>	<u>20,832.22</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	44.00	415.31	2,244.69	15.6 %
Total Constituency Allowance	-	<u>44.00</u>	<u>415.31</u>	-	-
Total Expenditures		<u>4,494.37</u>	<u>39,997.73</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

DENINE, DAVID, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,753.54	2,106.61	11,163.39	15.9 %
Total Office Allowances	-	<u>1,753.54</u>	<u>2,106.61</u>	-	-
Operational Resources					
Operational Resources		203.82	2,439.76		
Total Operational Resources	-	<u>203.82</u>	<u>2,439.76</u>	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	0.00	6,640.00	0.0 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>0.00</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	183.18	576.05	2,083.95	21.7 %
Total Constituency Allowance	-	<u>183.18</u>	<u>576.05</u>	-	-
Total Expenditures		<u>2,140.54</u>	<u>5,122.42</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

DINN, JOHN, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	0.00	143.09	13,126.91	1.1 %
Total Office Allowances	-	0.00	143.09	-	-
Operational Resources					
Operational Resources		163.55	1,198.46		
Total Operational Resources	-	163.55	1,198.46	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	7,970.00	0.00	0.00	7,970.00	0.0 %
Total Travel & Living Allowances	-	0.00	0.00	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	50.00	2,610.00	1.9 %
Total Constituency Allowance	-	0.00	50.00	-	-
Total Expenditures		163.55	1,391.55		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

DUNDERDALE, KATHY, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	0.00	0.00	13,270.00	0.0 %
Total Office Allowances	-	0.00	0.00	-	-
Operational Resources					
Operational Resources		262.30	2,062.95		
Total Operational Resources	-	262.30	2,062.95	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	0.00	6,640.00	0.0 %
Total Travel & Living Allowances	-	0.00	0.00	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
Total Constituency Allowance	-	0.00	0.00	-	-
Total Expenditures		262.30	2,062.95		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

FITZGERALD, ROGER, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	86.86	2,810.16	10,459.84	21.2 %
Total Office Allowances	-	<u>86.86</u>	<u>2,810.16</u>	-	-
Operational Resources					
Operational Resources		306.65	1,814.43		
Total Operational Resources	-	<u>306.65</u>	<u>1,814.43</u>	-	-
Travel & Living Allowances					
House in Session		1,001.87	4,675.75		
House Not in Session		54.32	2,482.72		
Intra & Extra-Constituency Travel	11,150.00	217.75	3,718.53	7,431.47	33.4 %
Total Travel & Living Allowances	-	<u>1,273.94</u>	<u>10,877.00</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	59.00	114.00	2,546.00	4.3 %
Total Constituency Allowance	-	<u>59.00</u>	<u>114.00</u>	-	-
Total Expenditures		<u>1,726.45</u>	<u>15,615.59</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

FORSEY, CLAYTON, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	2,197.00	3,492.50	9,777.50	26.3 %
Total Office Allowances	-	<u>2,197.00</u>	<u>3,492.50</u>	-	-
Operational Resources					
Operational Resources		725.29	4,586.46		
Total Operational Resources	-	<u>725.29</u>	<u>4,586.46</u>	-	-
Travel & Living Allowances					
House in Session		0.00	5,381.17		
House Not in Session		876.89	2,427.91		
Intra & Extra-Constituency Travel	11,150.00	343.03	2,878.44	8,271.56	25.8 %
Total Travel & Living Allowances	-	<u>1,219.92</u>	<u>10,687.52</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	884.84	1,775.16	33.3 %
Total Constituency Allowance	-	<u>0.00</u>	<u>884.84</u>	-	-
Total Expenditures		<u>4,142.21</u>	<u>19,651.32</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

FRENCH, TERRY, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,838.36	2,795.63	10,474.37	21.1 %
Total Office Allowances	-	<u>1,838.36</u>	<u>2,795.63</u>	-	-
Operational Resources					
Operational Resources		199.42	1,708.72		
Total Operational Resources	-	<u>199.42</u>	<u>1,708.72</u>	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	7,970.00	0.00	143.62	7,826.38	1.8 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>143.62</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	299.40	2,360.60	11.3 %
Total Constituency Allowance	-	<u>0.00</u>	<u>299.40</u>	-	-
Total Expenditures		<u>2,037.78</u>	<u>4,947.37</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

HARDING, HARRY, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	112.50	112.50	547.50	17.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	370.00	522.75	12,747.25	3.9 %
Total Office Allowances	-	482.50	635.25	-	-
Operational Resources					
Operational Resources		378.27	2,923.45		
Total Operational Resources	-	378.27	2,923.45	-	-
Travel & Living Allowances					
House in Session		0.00	5,268.97		
House Not in Session		252.83	3,219.36		
Intra & Extra-Constituency Travel	11,150.00	128.19	1,960.48	9,189.52	17.6 %
Total Travel & Living Allowances	-	381.02	10,448.81	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
Total Constituency Allowance	-	0.00	0.00	-	-
Total Expenditures		1,241.79	14,007.51		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

HEDDERSON, TOM, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	8,964.00	0.00	6,723.00	2,241.00	75.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,913.50	4,275.47	8,994.53	32.2 %
Total Office Allowances	-	<u>1,913.50</u>	<u>10,998.47</u>	-	-
Operational Resources					
Operational Resources		216.16	2,701.23		
Total Operational Resources	-	<u>216.16</u>	<u>2,701.23</u>	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	7,610.00	0.00	587.52	7,022.48	7.7 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>587.52</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	87.00	2,573.00	3.3 %
Total Constituency Allowance	-	<u>0.00</u>	<u>87.00</u>	-	-
Total Expenditures		<u>2,129.66</u>	<u>14,374.22</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

HICKEY, JOHN, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	272.40	3,630.52	9,639.48	27.4 %
Total Office Allowances	-	<u>272.40</u>	<u>3,630.52</u>	-	-
Operational Resources					
Operational Resources		1,104.85	5,080.48		
Total Operational Resources	-	<u>1,104.85</u>	<u>5,080.48</u>	-	-
Travel & Living Allowances					
House in Session		972.60	10,106.09		
House Not in Session		0.00	217.70		
Intra & Extra-Constituency Travel	8,850.00	426.29	818.26	8,031.74	9.2 %
Total Travel & Living Allowances	-	<u>1,398.89</u>	<u>11,142.05</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
Total Constituency Allowance	-	<u>0.00</u>	<u>0.00</u>	-	-
Total Expenditures		<u>2,776.14</u>	<u>19,853.05</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

HUNTER, RAY, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	402.50	4,186.19	9,083.81	31.5 %
Total Office Allowances	-	<u>402.50</u>	<u>4,186.19</u>	-	-
Operational Resources					
Operational Resources		1,266.91	6,126.81		
Total Operational Resources	-	<u>1,266.91</u>	<u>6,126.81</u>	-	-
Travel & Living Allowances					
House in Session		1,773.41	6,486.11		
House Not in Session		492.45	3,710.12		
Intra & Extra-Constituency Travel	7,970.00	256.84	3,925.79	4,044.21	49.3 %
Total Travel & Living Allowances	-	<u>2,522.70</u>	<u>14,122.02</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	50.00	580.36	2,079.64	21.8 %
Total Constituency Allowance	-	<u>50.00</u>	<u>580.36</u>	-	-
Total Expenditures		<u>4,242.11</u>	<u>25,015.38</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

HUTCHINGS, KEITH, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	105.00	423.61	12,846.39	3.2 %
Total Office Allowances	-	105.00	423.61	-	-
Operational Resources					
Operational Resources		146.76	909.44		
Total Operational Resources	-	146.76	909.44	-	-
Travel & Living Allowances					
House in Session		0.00	601.04		
House Not in Session		0.00	1,350.29		
Intra & Extra-Constituency Travel	11,150.00	74.02	2,607.22	8,542.78	23.4 %
Total Travel & Living Allowances	-	74.02	4,558.55	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	87.81	493.62	2,166.38	18.6 %
Total Constituency Allowance	-	87.81	493.62	-	-
Total Expenditures		413.59	6,385.22		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

JACKMAN, CLYDE, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	2,250.00	3,950.00	36.3 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,572.78	3,721.26	9,548.74	28.0 %
Total Office Allowances	-	<u>1,572.78</u>	<u>5,971.26</u>	-	-
Operational Resources					
Operational Resources		260.44	7,188.32		
Total Operational Resources	-	<u>260.44</u>	<u>7,188.32</u>	-	-
Travel & Living Allowances					
House in Session		0.00	2,321.19		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	9,030.00	0.00	267.75	8,762.25	3.0 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>2,588.94</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	287.31	2,372.69	10.8 %
Total Constituency Allowance	-	<u>0.00</u>	<u>287.31</u>	-	-
Total Expenditures		<u>1,833.22</u>	<u>16,035.83</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

JOHNSON, CHARLENE, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	(21.20)	152.63	13,117.37	1.2 %
Total Office Allowances	-	(21.20)	152.63	-	-
Operational Resources					
Operational Resources		299.72	2,746.82		
Total Operational Resources	-	299.72	2,746.82	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	9,560.00	133.80	1,071.68	8,488.32	11.2 %
Total Travel & Living Allowances	-	133.80	1,071.68	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	54.20	2,605.80	2.0 %
Total Constituency Allowance	-	0.00	54.20	-	-
Total Expenditures		412.32	4,025.33		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

JONES, YVONNE, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	150.00	510.00	22.7 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	291.32	5,344.91	7,925.09	40.3 %
Total Office Allowances	-	<u>291.32</u>	<u>5,494.91</u>	-	-
Operational Resources					
Operational Resources		600.80	4,084.28		
Total Operational Resources	-	<u>600.80</u>	<u>4,084.28</u>	-	-
Travel & Living Allowances					
House in Session		645.07	8,160.06		
House Not in Session		1,168.51	6,269.06		
Intra & Extra-Constituency Travel	43,540.00	419.21	19,488.74	24,051.26	44.8 %
Total Travel & Living Allowances	-	<u>2,232.79</u>	<u>33,917.86</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	791.69	1,868.31	29.8 %
Total Constituency Allowance	-	<u>0.00</u>	<u>791.69</u>	-	-
Total Expenditures		<u>3,124.91</u>	<u>44,288.74</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

KELLY, DARRYL, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	17,750.00	0.00	13,896.09	3,853.91	78.3 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	124.00	0.00	44.98	79.02	36.3 %
Office Operations	13,270.00	59.00	843.20	12,426.80	6.4 %
Total Office Allowances	-	59.00	14,784.27	-	-
Operational Resources					
Operational Resources		593.41	4,933.02		
Total Operational Resources	-	593.41	4,933.02	-	-
Travel & Living Allowances					
House in Session		3,326.58	13,825.13		
House Not in Session		154.41	3,228.40		
Intra & Extra-Constituency Travel	13,270.00	225.35	3,004.90	10,265.10	22.6 %
Total Travel & Living Allowances	-	3,706.34	20,058.43	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	36.10	2,623.90	1.4 %
Total Constituency Allowance	-	0.00	36.10	-	-
Total Expenditures		4,358.75	39,811.82		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

KENNEDY, JEROME, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	880.00	0.00	0.00	880.00	0.0 %
Office Operations	13,270.00	87.00	2,525.32	10,744.68	19.0 %
Total Office Allowances	-	87.00	2,525.32	-	-
Operational Resources					
Operational Resources		807.63	7,385.16		
Total Operational Resources	-	807.63	7,385.16	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	8,500.00	0.00	0.00	8,500.00	0.0 %
Total Travel & Living Allowances	-	0.00	0.00	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
Total Constituency Allowance	-	0.00	0.00	-	-
Total Expenditures		894.63	9,910.48		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

KENT, STEVE, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	715.00	0.00	68.79	646.21	9.6 %
Office Operations	13,270.00	125.00	1,249.56	12,020.44	9.4 %
Total Office Allowances	-	<u>125.00</u>	<u>1,318.35</u>	-	-
Operational Resources					
Operational Resources		428.00	3,292.56		
Total Operational Resources	-	<u>428.00</u>	<u>3,292.56</u>	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	359.56	6,280.44	5.4 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>359.56</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	123.00	473.42	2,186.58	17.8 %
Total Constituency Allowance	-	<u>123.00</u>	<u>473.42</u>	-	-
Total Expenditures		<u>676.00</u>	<u>5,443.89</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

KING, DARIN, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	880.00	0.00	74.28	805.72	8.4 %
Office Operations	13,270.00	294.42	2,001.97	11,268.03	15.1 %
Total Office Allowances	-	<u>294.42</u>	<u>2,076.25</u>	-	-
Operational Resources					
Operational Resources		580.54	3,854.52		
Total Operational Resources	-	<u>580.54</u>	<u>3,854.52</u>	-	-
Travel & Living Allowances					
House in Session		729.29	3,433.00		
House Not in Session		231.13	6,138.18		
Intra & Extra-Constituency Travel	13,270.00	440.17	6,402.71	6,867.29	48.2 %
Total Travel & Living Allowances	-	<u>1,400.59</u>	<u>15,973.89</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	150.98	309.80	2,350.20	11.6 %
Total Constituency Allowance	-	<u>150.98</u>	<u>309.80</u>	-	-
Total Expenditures		<u>2,426.53</u>	<u>22,214.46</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

LODER, TERRY, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	12,010.00	0.00	9,009.00	3,001.00	75.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	276.00	0.00	31.90	244.10	11.6 %
Office Operations	13,270.00	104.33	1,400.65	11,869.35	10.6 %
Total Office Allowances	-	<u>104.33</u>	<u>10,441.55</u>	-	-
Operational Resources					
Operational Resources		404.06	4,016.37		
Total Operational Resources	-	<u>404.06</u>	<u>4,016.37</u>	-	-
Travel & Living Allowances					
House in Session		994.54	8,083.77		
House Not in Session		630.73	3,330.14		
Intra & Extra-Constituency Travel	13,810.00	113.30	1,598.93	12,211.07	11.6 %
Total Travel & Living Allowances	-	<u>1,738.57</u>	<u>13,012.84</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	50.00	2,610.00	1.9 %
Total Constituency Allowance	-	<u>0.00</u>	<u>50.00</u>	-	-
Total Expenditures		<u>2,246.96</u>	<u>27,520.76</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

MARSHALL, ELIZABETH, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	115.00	1,321.00	11,949.00	10.0 %
Total Office Allowances	-	<u>115.00</u>	<u>1,321.00</u>	-	-
Operational Resources					
Operational Resources		178.91	647.68		
Total Operational Resources	-	<u>178.91</u>	<u>647.68</u>	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	0.00	6,640.00	0.0 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>0.00</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	149.50	2,510.50	5.6 %
Total Constituency Allowance	-	<u>0.00</u>	<u>149.50</u>	-	-
Total Expenditures		<u>293.91</u>	<u>2,118.18</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

MARSHALL, THOMAS, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,450.60	1,987.10	11,282.90	15.0 %
Total Office Allowances	-	<u>1,450.60</u>	<u>1,987.10</u>	-	-
Operational Resources					
Operational Resources		312.73	2,044.67		
Total Operational Resources	-	<u>312.73</u>	<u>2,044.67</u>	-	-
Travel & Living Allowances					
House in Session		2,038.46	10,807.95		
House Not in Session		0.00	278.66		
Intra & Extra-Constituency Travel	6,990.00	87.56	753.35	6,236.65	10.8 %
Total Travel & Living Allowances	-	<u>2,126.02</u>	<u>11,839.96</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	80.97	2,579.03	3.0 %
Total Constituency Allowance	-	<u>0.00</u>	<u>80.97</u>	-	-
Total Expenditures		<u>3,889.35</u>	<u>15,952.70</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

MICHAEL, LORRAINE, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	48.62	1,432.03	11,837.97	10.8 %
Total Office Allowances	-	<u>48.62</u>	<u>1,432.03</u>	-	-
Operational Resources					
Operational Resources		176.76	1,835.16		
Total Operational Resources	-	<u>176.76</u>	<u>1,835.16</u>	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	46.77	99.87	6,540.13	1.5 %
Total Travel & Living Allowances	-	<u>46.77</u>	<u>99.87</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	208.76	208.76	2,451.24	7.8 %
Total Constituency Allowance	-	<u>208.76</u>	<u>208.76</u>	-	-
Total Expenditures		<u>480.91</u>	<u>3,575.82</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

O'BRIEN, KEVIN, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	195.64	4,252.94	9,017.06	32.0 %
Total Office Allowances	-	<u>195.64</u>	<u>4,252.94</u>	-	-
Operational Resources					
Operational Resources		2,005.60	13,077.70		
Total Operational Resources	-	<u>2,005.60</u>	<u>13,077.70</u>	-	-
Travel & Living Allowances					
House in Session		0.00	6,168.70		
House Not in Session		0.00	452.28		
Intra & Extra-Constituency Travel	8,500.00	1,711.67	3,675.21	4,824.79	43.2 %
Total Travel & Living Allowances	-	<u>1,711.67</u>	<u>10,296.19</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	131.57	713.73	1,946.27	26.8 %
Total Constituency Allowance	-	<u>131.57</u>	<u>713.73</u>	-	-
Total Expenditures		<u>4,044.48</u>	<u>28,340.56</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

ORAM, PAUL, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	4,575.00	1,625.00	73.8 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	110.91	1,070.94	12,199.06	8.1 %
Total Office Allowances	-	110.91	5,645.94	-	-
Operational Resources					
Operational Resources		3,899.31	21,961.32		
Total Operational Resources	-	3,899.31	21,961.32	-	-
Travel & Living Allowances					
House in Session		0.00	5,391.78		
House Not in Session		0.00	44.25		
Intra & Extra-Constituency Travel	11,330.00	745.27	6,157.61	5,172.39	54.3 %
Total Travel & Living Allowances	-	745.27	11,593.64	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	438.25	2,027.27	632.73	76.2 %
Total Constituency Allowance	-	438.25	2,027.27	-	-
Total Expenditures		5,193.74	41,228.17		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

OSBORNE, SHEILA, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,586.14	1,656.64	11,613.36	12.5 %
Total Office Allowances	-	<u>1,586.14</u>	<u>1,656.64</u>	-	-
Operational Resources					
Operational Resources		487.24	3,836.97		
Total Operational Resources	-	<u>487.24</u>	<u>3,836.97</u>	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	0.00	6,640.00	0.0 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>0.00</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
Total Constituency Allowance	-	<u>0.00</u>	<u>0.00</u>	-	-
Total Expenditures		<u>2,073.38</u>	<u>5,493.61</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

OSBORNE, TOM, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,595.66	1,595.66	11,674.34	12.0 %
Total Office Allowances	-	<u>1,595.66</u>	<u>1,595.66</u>	-	-
Operational Resources					
Operational Resources		635.67	5,619.19		
Total Operational Resources	-	<u>635.67</u>	<u>5,619.19</u>	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	90.27	6,549.73	1.4 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>90.27</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	553.99	2,106.01	20.8 %
Total Constituency Allowance	-	<u>0.00</u>	<u>553.99</u>	-	-
Total Expenditures		<u>2,231.33</u>	<u>7,859.11</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

PARSONS, KELVIN, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	12,000.00	0.00	9,000.00	3,000.00	75.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,968.96	4,052.62	9,217.38	30.5 %
Total Office Allowances	-	<u>1,968.96</u>	<u>13,052.62</u>	-	-
Operational Resources					
Operational Resources		515.97	4,606.01		
Total Operational Resources	-	<u>515.97</u>	<u>4,606.01</u>	-	-
Travel & Living Allowances					
House in Session		748.57	12,938.86		
House Not in Session		355.36	5,259.55		
Intra & Extra-Constituency Travel	12,480.00	0.00	3,249.15	9,230.85	26.0 %
Total Travel & Living Allowances	-	<u>1,103.93</u>	<u>21,447.56</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	767.82	1,892.18	28.9 %
Total Constituency Allowance	-	<u>0.00</u>	<u>767.82</u>	-	-
Total Expenditures		<u>3,588.86</u>	<u>39,874.01</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

PARSONS, KEVIN, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	3,690.00	0.00	0.00	3,690.00	0.0 %
Rental of Short-term Accommodations	390.00	0.00	0.00	390.00	0.0 %
Office Start-up Costs	880.00	0.00	65.84	814.16	7.5 %
Office Operations	7,890.00	719.65	805.68	7,084.32	10.2 %
Total Office Allowances	-	<u>719.65</u>	<u>871.52</u>	-	-
Operational Resources					
Operational Resources		335.42	2,888.15		
Total Operational Resources	-	<u>335.42</u>	<u>2,888.15</u>	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	4,740.00	0.00	261.99	4,478.01	5.5 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>261.99</u>	-	-
Constituency Allowance					
Constituency Allowance	1,580.00	0.00	54.95	1,525.05	3.5 %
Total Constituency Allowance	-	<u>0.00</u>	<u>54.95</u>	-	-
Total Expenditures		<u>1,055.07</u>	<u>4,076.61</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

PEACH, CALVIN, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	60.00	60.00	6,140.00	1.0 %
Rental of Short-term Accommodations	660.00	35.00	85.00	575.00	12.9 %
Office Start-up Costs	386.00	0.00	77.28	308.72	20.0 %
Office Operations	13,270.00	0.00	3,650.25	9,619.75	27.5 %
Total Office Allowances	-	<u>95.00</u>	<u>3,872.53</u>	-	-
Operational Resources					
Operational Resources		641.31	4,327.82		
Total Operational Resources	-	<u>641.31</u>	<u>4,327.82</u>	-	-
Travel & Living Allowances					
House in Session		569.58	5,366.63		
House Not in Session		0.00	2,885.33		
Intra & Extra-Constituency Travel	14,510.00	282.62	5,964.47	8,545.53	41.1 %
Total Travel & Living Allowances	-	<u>852.20</u>	<u>14,216.43</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	255.00	530.24	2,129.76	19.9 %
Total Constituency Allowance	-	<u>255.00</u>	<u>530.24</u>	-	-
Total Expenditures		<u>1,843.51</u>	<u>22,947.02</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

PERRY, TRACEY, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	9,230.00	0.00	6,921.00	2,309.00	75.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	285.00	47.98	95.10	189.90	33.4 %
Office Operations	13,270.00	137.02	2,743.95	10,526.05	20.7 %
Total Office Allowances	-	<u>185.00</u>	<u>9,760.05</u>	-	-
Operational Resources					
Operational Resources		440.17	6,951.25		
Total Operational Resources	-	<u>440.17</u>	<u>6,951.25</u>	-	-
Travel & Living Allowances					
House in Session		2,984.52	8,465.18		
House Not in Session		2,009.17	4,417.46		
Intra & Extra-Constituency Travel	52,740.00	123.62	9,084.21	43,655.79	17.2 %
Total Travel & Living Allowances	-	<u>5,117.31</u>	<u>21,966.85</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	28.98	318.82	2,341.18	12.0 %
Total Constituency Allowance	-	<u>28.98</u>	<u>318.82</u>	-	-
Total Expenditures		<u>5,771.46</u>	<u>38,996.97</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

POLLARD, KEVIN, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	7,000.00	0.00	4,060.00	2,940.00	58.0 %
Rental of Short-term Accommodations	390.00	0.00	0.00	390.00	0.0 %
Office Start-up Costs	880.00	37.85	198.27	681.73	22.5 %
Office Operations	7,890.00	1,683.48	3,457.70	4,432.30	43.8 %
Total Office Allowances	-	<u>1,721.33</u>	<u>7,715.97</u>	-	-
Operational Resources					
Operational Resources		264.82	1,946.15		
Total Operational Resources	-	<u>264.82</u>	<u>1,946.15</u>	-	-
Travel & Living Allowances					
House in Session		994.81	994.81		
House Not in Session		943.83	1,693.46		
Intra & Extra-Constituency Travel	6,630.00	1,082.99	2,552.19	4,077.81	38.5 %
Total Travel & Living Allowances	-	<u>3,021.63</u>	<u>5,240.46</u>	-	-
Constituency Allowance					
Constituency Allowance	1,580.00	314.99	314.99	1,265.01	19.9 %
Total Constituency Allowance	-	<u>314.99</u>	<u>314.99</u>	-	-
Total Expenditures		<u>5,322.77</u>	<u>15,217.57</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

POTTLE, PATTY, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	880.00	0.00	64.48	815.52	7.3 %
Office Operations	13,270.00	104.90	1,782.22	11,487.78	13.4 %
Total Office Allowances	-	<u>104.90</u>	<u>1,846.70</u>	-	-
Operational Resources					
Operational Resources		186.99	6,647.98		
Total Operational Resources	-	<u>186.99</u>	<u>6,647.98</u>	-	-
Travel & Living Allowances					
House in Session		0.00	7,717.98		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	40,620.00	0.00	3,773.57	36,846.43	9.3 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>11,491.55</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
Total Constituency Allowance	-	<u>0.00</u>	<u>0.00</u>	-	-
Total Expenditures		<u>291.89</u>	<u>19,986.23</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

RIDEOUT, TOM, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	12,000.00	0.00	6,600.00	5,400.00	55.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	0.00	1,538.59	11,731.41	11.6 %
Total Office Allowances	-	0.00	8,138.59	-	-
Operational Resources					
Operational Resources		0.00	942.43		
Total Operational Resources	-	0.00	942.43	-	-
Travel & Living Allowances					
House in Session		0.00	1,465.65		
House Not in Session		0.00	3,132.33		
Intra & Extra-Constituency Travel	11,150.00	0.00	1,278.59	9,871.41	11.5 %
Total Travel & Living Allowances	-	0.00	5,876.57	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	350.88	2,309.12	13.2 %
Total Constituency Allowance	-	0.00	350.88	-	-
Total Expenditures		0.00	15,308.47		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

RIDGELY, BOB, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	43.80	374.84	12,895.16	2.8 %
Total Office Allowances	-	<u>43.80</u>	<u>374.84</u>	-	-
Operational Resources					
Operational Resources		112.29	1,077.03		
Total Operational Resources	-	<u>112.29</u>	<u>1,077.03</u>	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	0.00	6,640.00	0.0 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>0.00</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
Total Constituency Allowance	-	<u>0.00</u>	<u>0.00</u>	-	-
Total Expenditures		<u>156.09</u>	<u>1,451.87</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

SKINNER, SHAWN, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	0.00	68.61	13,201.39	0.5 %
Total Office Allowances	-	<u>0.00</u>	<u>68.61</u>	-	-
Operational Resources					
Operational Resources		183.93	1,225.98		
Total Operational Resources	-	<u>183.93</u>	<u>1,225.98</u>	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	6,640.00	0.00	0.00	6,640.00	0.0 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>0.00</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
Total Constituency Allowance	-	<u>0.00</u>	<u>0.00</u>	-	-
Total Expenditures		<u>183.93</u>	<u>1,294.59</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

SULLIVAN, SUSAN, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	769.00	0.00	14.25	754.75	1.9 %
Office Operations	13,270.00	112.94	1,208.75	12,061.25	9.1 %
Total Office Allowances	-	112.94	1,223.00	-	-
Operational Resources					
Operational Resources		504.36	3,274.36		
Total Operational Resources	-	504.36	3,274.36	-	-
Travel & Living Allowances					
House in Session		2,500.78	11,178.63		
House Not in Session		516.57	3,794.66		
Intra & Extra-Constituency Travel	10,090.00	0.00	2,630.11	7,459.89	26.1 %
Total Travel & Living Allowances	-	3,017.35	17,603.40	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	280.32	2,379.68	10.5 %
Total Constituency Allowance	-	0.00	280.32	-	-
Total Expenditures		3,634.65	22,381.08		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

TAYLOR, TREVOR, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	300.00	2,400.00	3,800.00	38.7 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	24.00	1,279.08	11,990.92	9.6 %
Total Office Allowances	-	<u>324.00</u>	<u>3,679.08</u>	-	-
Operational Resources					
Operational Resources		214.24	5,106.47		
Total Operational Resources	-	<u>214.24</u>	<u>5,106.47</u>	-	-
Travel & Living Allowances					
House in Session		0.00	3,454.75		
House Not in Session		0.00	7,128.32		
Intra & Extra-Constituency Travel	11,150.00	1,588.05	4,006.49	7,143.51	35.9 %
Total Travel & Living Allowances	-	<u>1,588.05</u>	<u>14,589.56</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	70.00	239.00	2,421.00	9.0 %
Total Constituency Allowance	-	<u>70.00</u>	<u>239.00</u>	-	-
Total Expenditures		<u>2,196.29</u>	<u>23,614.11</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

VERGE, WADE, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs	880.00	0.00	693.51	186.49	78.8 %
Office Operations	13,270.00	1,373.00	3,934.58	9,335.42	29.7 %
Total Office Allowances	-	<u>1,373.00</u>	<u>4,628.09</u>	-	-
Operational Resources					
Operational Resources		461.56	6,295.54		
Total Operational Resources	-	<u>461.56</u>	<u>6,295.54</u>	-	-
Travel & Living Allowances					
House in Session		1,802.66	11,581.48		
House Not in Session		818.71	7,166.05		
Intra & Extra-Constituency Travel	10,180.00	310.11	3,398.99	6,781.01	33.4 %
Total Travel & Living Allowances	-	<u>2,931.48</u>	<u>22,146.52</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	217.10	2,442.90	8.2 %
Total Constituency Allowance	-	<u>0.00</u>	<u>217.10</u>	-	-
Total Expenditures		<u>4,766.04</u>	<u>33,287.25</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

WHALEN, DIANNE, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	168.45	1,746.95	11,523.05	13.2 %
Total Office Allowances	-	<u>168.45</u>	<u>1,746.95</u>	-	-
Operational Resources					
Operational Resources		0.00	0.00		
Total Operational Resources	-	<u>0.00</u>	<u>0.00</u>	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	8,500.00	0.00	0.00	8,500.00	0.0 %
Total Travel & Living Allowances	-	<u>0.00</u>	<u>0.00</u>	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	113.00	201.00	2,459.00	7.6 %
Total Constituency Allowance	-	<u>113.00</u>	<u>201.00</u>	-	-
Total Expenditures		<u>281.45</u>	<u>1,947.95</u>		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

WILLIAMS, DANNY, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	0.00	0.00	13,270.00	0.0 %
Total Office Allowances	-	0.00	0.00	-	-
Operational Resources					
Operational Resources		0.00	0.00		
Total Operational Resources	-	0.00	0.00	-	-
Travel & Living Allowances					
House in Session		0.00	0.00		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	9,030.00	0.00	0.00	9,030.00	0.0 %
Total Travel & Living Allowances	-	0.00	0.00	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	0.00	2,660.00	0.0 %
Total Constituency Allowance	-	0.00	0.00	-	-
Total Expenditures		0.00	0.00		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

WISEMAN, ROSS, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	0.00	169.00	13,101.00	1.3 %
Total Office Allowances	-	0.00	169.00	-	-
Operational Resources					
Operational Resources		315.07	2,791.40		
Total Operational Resources	-	315.07	2,791.40	-	-
Travel & Living Allowances					
House in Session		1,002.87	3,594.98		
House Not in Session		0.00	0.00		
Intra & Extra-Constituency Travel	9,030.00	61.94	1,453.01	7,576.99	16.1 %
Total Travel & Living Allowances	-	1,064.81	5,047.99	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	0.00	280.00	2,380.00	10.5 %
Total Constituency Allowance	-	0.00	280.00	-	-
Total Expenditures		1,379.88	8,288.39		



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-DEC-08 to 31-DEC-08

YOUNG, WALLACE, MHA

Page: 1 of 1

Expenditure Category	Expense Limit for Fiscal 2008/09 (Net of HST)	Expenditures Processed During the Month (Net of HST)	Expenditures Processed to Date (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,200.00	0.00	0.00	6,200.00	0.0 %
Rental of Short-term Accommodations	660.00	0.00	0.00	660.00	0.0 %
Office Start-up Costs		0.00	0.00	0.00	
Office Operations	13,270.00	1,242.15	1,879.65	11,390.35	14.2 %
Total Office Allowances	-	1,242.15	1,879.65	-	-
Operational Resources					
Operational Resources		428.84	3,026.43		
Total Operational Resources	-	428.84	3,026.43	-	-
Travel & Living Allowances					
House in Session		3,186.48	16,552.78		
House Not in Session		2,349.92	13,784.09		
Intra & Extra-Constituency Travel	11,150.00	1,293.55	7,921.74	3,228.26	71.0 %
Total Travel & Living Allowances	-	6,829.95	38,258.61	-	-
Constituency Allowance					
Constituency Allowance	2,660.00	220.20	632.29	2,027.71	23.8 %
Total Constituency Allowance	-	220.20	632.29	-	-
Total Expenditures		8,721.14	43,796.98		

House of Assembly Management Commission

Briefing Note

Title: Letters of Appeal - 60 Days Submission Deadline

Issue: Appeal of Travel Claim Ruling

Background:

- The Member for St. John's Centre and the Member for Burgeo - LaPoile are appealing the denial of payment by Corporate and Members' Services Division of certain allowable expenses incurred by the Members as the expenditures were incurred more than 60 days prior to the claim being made.
- Subsection 7(6) of the *Members Resources and Allowances Rules* states that
 - (6) A claim against an allowance for payment or reimbursement shall not be made more than 60 days after the date on which the expenditure was made.
- Subsections 24(1) and 24(8) of the *House of Assembly Accountability, Integrity and Administration Act* (the Act) state
 - 24(1) Where a member incurs an expense and a claim for reimbursement, or payment has been rejected by an officer or staff member of the House of Assembly service, or the member is unsure as to whether an expense, if incurred, will qualify for reimbursement or payment, he or she may request a ruling from the speaker.
 - (8) Where the ruling of the speaker is that the expenditure does not comply with the rules and directives of the commission, the member may appeal that ruling to the commission and, after giving the member an opportunity to make a submission in writing in support of the appeal, the commission may decide to reverse, uphold or modify the ruling of the speaker, and the decision of the commission is final.
- Section 24 of the Act was amended in December 2008 to include subsection 24(9) which states
 - (9) Notwithstanding that an expense claim has been denied by an officer, staff member or the speaker, in accordance with the rules,

where there is an appeal to the commission under this section and the commission determines that that claimed expense amount

- (a) has been incurred by the member; and
- (b) is a permitted expense under the Act and rules; and
- (c) does not exceed an expense amount or allowance allocation permitted under the rules,

and a denial of payment of the expense amount would, in the opinion of the commission, be unjust, the commission may approve the expenditure for the claimed expense to the extent that the commission considers to be just and the decision of the commission is final.

- The expenses submitted are permitted expenses under the *Members' Resources and Allowances Rules*.
- The attached letters from the Member for St. John's Centre and the Member for Burgeo - LaPoile provide further details.

Action Required:

- The decision of the Commission is requested.

Drafted by: Marie Keefe
Date: February 26, 2009

Approved by: Wm. MacKenzie



OFFICE OF THE SPEAKER

February 3, 2009

FEB 04 2009

Honourable Roger Fitzgerald
Speaker, House of Assembly
1st Floor, East Block
P. O. Box 8700, Confederation Building
St. John's, NL A1B 4J6

Dear Mr. Speaker:

My office has recently been informed by your staff that the eligible expenses I incurred for Christmas Cards 2008 will not be approved as per Section 24 of the House of Assembly Accountability, Integrity and Administration Act.

As my Constituency Assistant was out of the country for approximately six weeks on personal business, I am now just able to submit an expense claim to include these expenses. Therefore, I wish to appeal this decision. I request that these expenses of approximately \$200.00 be considered given the circumstance of my CA's absence and the fact that the cards were, indeed, mailed less than 60 days ago.

If you should require further information, please feel free to contact me at 729-3417 or shawnskinner@gov.nl.ca.

Sincerely,

A handwritten signature in cursive script that reads "Shawn Skinner".

Shawn Skinner, M.H.A. St. John's Centre
Minister of Innovation, Trade and Rural Development



HOUSE OF ASSEMBLY

NEWFOUNDLAND AND LABRADOR

OFFICE OF THE SPEAKER
TEL: (709) 729-3404
FAX: (709) 729-4820

P.O. BOX 8700
ST. JOHN'S, NL
A1B 4J6

VIA FACSIMILE: (709) 695-5800

OFFICE OF THE CLERK

FEB 23 2009

February 23, 2009

Mr. Kelvin Parsons, MHA
District of Burgeo & LaPoile
5th Floor, East Block

Dear Mr. Parsons:

I am writing in reply to your letter of 12 February 2009 respecting invoices for submission pursuant to Subsection 7(6) of the *Members' Resources and Allowances Rules* (60 day deadline).

The Appeal process for Members to follow respecting allowance use is outlined in Section 24 of the *House of Assembly Accountability, Integrity and Administration Act* (the Act) and involves the Speaker, in the first instance, with the Commission having the final authority. Subsection 24(4) of the Act states that the Speaker's approval confirms that an expenditure complies with the Rules of the Commission.

Given the provisions of Subsection 7(6) of the Rules; and the reminders sent to Members on 30 April and 03 July from the Clerk and the Chief Financial Officer concerning this; it is not possible for me to state that the expenditures are in compliance with the Rule. The next step, therefore, is for you to request that the issue be brought to the House of Assembly Management Commission for a final decision.

Please note I will accept your correspondence as an official appeal to the Commission and will arrange that it be included on the agenda of an upcoming meeting.

Regards,

ROGER FITZGERALD, MHA
Speaker, House of Assembly

c.c. Mr. William MacKenzie
Clerk, House of Assembly



HOUSE OF ASSEMBLY
NEWFOUNDLAND AND LABRADOR

OFFICE OF THE SPEAKER

FEB 17 2009

Official Opposition Members' Office
Kelvin L. Parsons, Q.C., M.H.A.
Burgeo & LaPoile District

February 12, 2009

Via Telefax No. (709) 729-4820

Speaker's Office
House of Assembly
P.O. Box 8700
St. John's, NL., A1B 4J6

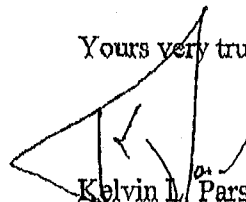
Att: Honourable Roger Fitzgerald
Speaker

Dear Sir:

Please find attached a copy of the February 12, 2009 email from Ms. Jocelyn Ledwell Norman, Accounting Clerk with the House of Assembly regarding my expense claim of January 29, 2009. You will note my expense claim has been adjusted from \$425.18 to \$305.18 because I submitted two invoices for expenses dated November 11 and 13, 2008 which were more than 60 days old. The reason for the delay in submitting these invoices for reimbursement was I was waiting to get my cancelled cheques back from the Bank of Montreal which cancelled cheques are supposed to be submitted with my expense claim.

I wish to appeal this decision and respectfully request that you approve these expenditures. I look forward to your response. Thank you.

Yours very truly,



Kelvin L. Parsons, QC, M.H.A.
District of Burgeo & LaPoile

KLP/jc
Encl. (1)

Clarke, Joanne

From: Ledwell Norman, Jocelyn
Sent: Thursday, February 12, 2009 7:51 AM
To: Parsons, Kelvin
Cc: Clarke, Joanne; Hill, Diane
Subject: Expense Claim Kelvin Parsons Jan 29

Mr. Parsons;

Your Members Expense Claim dated Jan 29/09 in the amount of \$425.18 has been adjusted to \$305.18 for the following reasons:

Line 5: Communications – Grandy River Collegiate Invoice dated Nov 11/08 in the amount of \$60.00 has been deducted as it was submitted 60 days after the date the expenditure was incurred, therefore this expense can not be reimbursed. Please refer to Members' Resources and Allowances Rules Manual: Section 5.3.41 and the Memo to all Members from the Clerk dated April 30, 2008 plus subsequent email from the Chief Financial Officer on July 2, 2008.

Line 17: Constituency Allowance – Royal Canadian Legion Invoice dated Nov 13/08 in the amount of \$60.00 has been deducted as it was submitted 60 days after the date the expenditure was incurred, therefore this expense can not be reimbursed. Please refer to Members' Resources and Allowances Rules Manual: Section 5.3.41 and the Memo to all Members from the Clerk dated April 30, 2008 plus subsequent email from the Chief Financial Officer on July 2, 2008.

If you have any questions on this please contact Diane Hill at 729-0769.

Jocelyn Ledwell-Norman
Accounting Clerk 11
House of Assembly
Corporate & Members Services Division
1st Floor, East Block, Confederation Building
P. O. Box 8700
St. John's, NL
A1B 4J6
Phone: (709) 729-1479
Fax: (709) 729-4820

2/13/2009

**House of Assembly Management Commission
Briefing Note**

Title: Budget Transfers for period November to February 2008

Issue: Budget Transfers processed during the period from November 25, 2008 to February 28, 2009

Background:

- The Commission approved and adopted the Transfer of Funds Policy, April 2008, effective 1 April 2008 at the July 3, 2008 meeting. The Policy requires only certain budget transfers to be approved by the Commission. However, to ensure transparency, it was proposed that all transfers of funds should be reported to the Commission.
- The twelve (12) budget transfer approval forms attached represent the transfers of funds for the House of Assembly and the Statutory Offices for the period noted. In accordance with Section 4.1.1 of the Transfer of Funds Policy, all transfers were approved by the Clerk of the House of Assembly and the applicable Statutory Officer or Chief Financial Officer (or designate).
- Budget transfers Nos. HOABT00084 and HOABT00092 (not attached) represent the budget transfers as approved by the Management Commission at the January 27, 2009 meeting. **CM 2009-007** and **CM 2009-008** refer.

Action Required:

- For information purposes only.

Drafted by: Marlene Lambe
Date: February 28, 2009

Approved by: Wm. MacKenzie

LEGISLATURE

Budget Adjustment No.: HOABT00082

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0241	110	0580	B071	000000	4.1.01.07 Office of the Citizens' Representative - Property, Furnishings and Equipment	\$1,700

FUNDS REQUIRED FOR:

Purchase of office furniture required for new staff and digital recording equipment.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0241	110	0580	B061	000000	4.1.01.06 Office of the Citizens' Representative - Purchased Services	\$1,700

REASON FUNDS ARE AVAILABLE:

Cost of the preparation of the annual report was less than anticipated at Budget time.

<p>VERIFIED BY:</p> <p align="center"><u>M. Larke</u></p> <p align="center">Chief Financial Officer</p> <p>Date: <u>19 Dec 08</u></p>	<p>APPROVED BY:</p> <p align="center"><u>[Signature]</u></p> <p align="center">Clerk of the House of Assembly</p> <p>Date: <u>2008, 12-19</u></p>	<p>APPROVED BY:</p> <p align="center"><u>[Signature]</u></p> <p align="center">Statutory Officer</p> <p>Date: <u>Jan 6 108</u></p>
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HOABT00082

D.C.

LEGISLATURE

Budget Adjustment No.: HOABT00083

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0245	110	0590	B041	000000	5.1.01.04 Office of the Child and Youth Advocate - Supplies	\$2,000

FUNDS REQUIRED FOR:

Purchase of supplies for office operations.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0245	110	0590	B061	000000	5.1.01.06 Office of the Child and Youth Advocate - Purchased Services	\$2,000

REASON FUNDS ARE AVAILABLE:

Moving costs related to the relocation to newly leased office space were less than anticipated.

<p>VERIFIED BY:</p> <p><u><i>M. Lambie</i></u> Chief Financial Officer</p> <p>Date: <u>13 Jan 09</u></p>	<p>APPROVED BY:</p> <p><u><i>[Signature]</i></u> Clerk of the House of Assembly</p> <p>Date: <u>2009.01.14.</u></p>	<p>APPROVED BY:</p> <p><u><i>Danielle Revella</i></u> Statutory Officer</p> <p>Date: <u>Jan. 19'09</u></p>
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HOABT0083

LEGISLATURE

Budget Adjustment No.: HOABT00085

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0400	B071	000000	1.1.01.07 Administrative Support – Property, Furnishings and Equipment	\$40,300

FUNDS REQUIRED FOR:

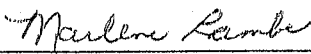
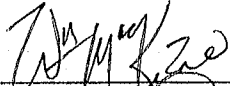
Purchase of property, furnishings and equipment related to move of Corporate and Members' Services to the 5th floor and other purchases of office furniture for HOA staff.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0400	B061	000000	1.1.01.06 Administrative Support – Purchased Services	\$40,300

REASON FUNDS ARE AVAILABLE:

Costs related to copier leases were less than anticipated due to the leases expiring earlier than expected.

<p>VERIFIED BY: <i>APPROVED</i>  _____ Chief Financial Officer</p> <p>Date: <u>21 January 2009</u></p>	<p>APPROVED BY:  _____ Clerk of the House of Assembly</p> <p>Date: <u>2009. 01. 22.</u></p>
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HOABT0085

LEGISLATURE

Budget Adjustment No.: HOABT00086

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0241	110	0580	B022 B023 <i>[Signature]</i>	000000	4.1.01.02 Office of the Citizens' Representative - Employee Benefits	\$500

FUNDS REQUIRED FOR:

Payment of membership fees in the Newfoundland and Labrador Law Society.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0241	110	0580	B061	000000	4.1.01.06 Office of the Citizens' Representative - Purchased Services	\$500

REASON FUNDS ARE AVAILABLE:

Costs related to training will be less than anticipated.

<p>VERIFIED BY:</p> <p><u><i>M. Zambke</i></u> Chief Financial Officer</p> <p>Date: <u>27 Jan 09</u></p>	<p>APPROVED BY:</p> <p><u><i>[Signature]</i></u> Clerk of the House of Assembly</p> <p>Date: <u>2009. 01. 28</u></p>	<p>APPROVED BY:</p> <p><u><i>[Signature]</i></u> Statutory Officer</p> <p>Date: <u>Feb 4 / 09</u></p>
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HOABT0086

LEGISLATURE

Budget Adjustment No.: HOABT00087

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0249	110	0450	B071	000000	6.1.01.07 Office of the Information and Privacy Commissioner – Property, Furnishings and Equipment	\$900

FUNDS REQUIRED FOR:

Purchase of furniture for office.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0249	110	0450	B061	000000	6.1.01.06 Office of the Information and Privacy Commissioner – Purchased Services	\$900

REASON FUNDS ARE AVAILABLE:

Expenditures related to office leases were less than anticipated as office re-location was delayed.

<p>VERIFIED BY:</p> <p><u>M-Lamb</u></p> <p>Chief Financial Officer</p> <p>Date: <u>30 Jan 09</u></p>	<p>APPROVED BY:</p> <p><u>[Signature]</u></p> <p>Clerk of the House of Assembly</p> <p>Date: <u>2009.01.30.</u></p>	<p>APPROVED BY:</p> <p><u>[Signature]</u></p> <p>Statutory Officer</p> <p>Date: <u>06 Feb 2009</u></p>
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HOABT00087

LEGISLATURE

Budget Adjustment No.: HOABT00088

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0249	110	0450	B071	000000	6.1.01.07 Office of the Information and Privacy Commissioner – Property, Furnishings and Equipment	\$13,700
0249	110	0450	B041	000000	6.1.01.04 Office of the Information and Privacy Commissioner – Supplies	\$3,400

FUNDS REQUIRED FOR:

Purchase of furniture and supplies for office.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0249	110	0450	B061	000000	6.1.01.06 Office of the Information and Privacy Commissioner – Purchased Services	\$17,100

REASON FUNDS ARE AVAILABLE:

Expenditures related to office leases were less than anticipated as office re-location was delayed.

<p>VERIFIED BY:</p> <p><u><i>m. Lank</i></u> Chief Financial Officer</p> <p>Date: <u>5 Feb 09</u></p>	<p>APPROVED BY:</p> <p><u><i>[Signature]</i></u> Clerk of the House of Assembly</p> <p>Date: <u>2009. 02. 05.</u></p>	<p>APPROVED BY:</p> <p><u><i>[Signature]</i></u> Statutory Officer</p> <p>Date: <u>09 Feb 2009.</u></p>
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HOABT0088

LEGISLATURE

Budget Adjustment No.: HOABT00089

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0245	110	0590	B071	000000	5.1.01.07 Office of the Child and Youth Advocate – Property, Furnishings and Equipment	\$200

FUNDS REQUIRED FOR:

Purchase of furniture for office.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0245	110	0590	B061	000000	5.1.01.06 ^{Dr} Office of the Child and Youth Advocate – Purchased services	\$200

REASON FUNDS ARE AVAILABLE:

Moving costs related to the relocation to newly leased office space were less than anticipated.

<p>VERIFIED BY:</p> <p><u>Marlene Runkle</u> Chief Financial Officer</p> <p>Date: <u>5 Feb 09</u></p>	<p>APPROVED BY:</p> <p><u>W. M. G. G. G. G.</u> Clerk of the House of Assembly</p> <p>Date: <u>2009. 02. 05.</u></p>	<p>APPROVED BY:</p> <p><u>Darlene Nevill</u> Statutory Officer</p> <p>Date: <u>Feb 10 09</u></p>
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HOABT0089

LEGISLATURE

Budget Adjustment No.: HOABT00090

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0400	B071	000000	1.1.01.07 Administrative Support – Property, Furnishings and Equipment	\$1,600

FUNDS REQUIRED FOR:

Purchase of property, furnishings and equipment related to move of Corporate and Members' Services to the 5th floor.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0400	B061	000000	1.1.01.06 Administrative Support – Purchased Services	\$1,600

REASON FUNDS ARE AVAILABLE:

Costs related to copier leases were less than anticipated due to the leases expiring earlier than expected.

<p>APPROVED BY:</p> <p><i>Marlene Lander</i></p> <p>_____ Chief Financial Officer</p> <p>Date: <u>5 Feb 09</u></p>	<p>APPROVED BY:</p> <p><i>[Signature]</i></p> <p>_____ Clerk of the House of Assembly</p> <p>Date: <u>2009.02.05</u></p>
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HOABT0090

LEGISLATURE

Budget Adjustment No.: HOABT00091

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0400	B071	000000	1.1.01.07 Administrative Support – Property, Furnishings and Equipment	\$3,000

FUNDS REQUIRED FOR:

Purchase of property, furnishings and equipment related to move of Corporate and Members' Services to the 5th floor.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0400	B061	000000	1.1.01.06 Administrative Support – Purchased Services	\$3,000

REASON FUNDS ARE AVAILABLE:

Costs related to copier leases were less than anticipated due to the leases expiring earlier than expected.

<p>APPROVED BY:</p> <p><i>Maureen Lamb</i></p> <p>Chief Financial Officer</p> <p>Date: <u>6 Feb 09</u></p>	<p>APPROVED BY:</p> <p><i>[Signature]</i></p> <p>Clerk of the House of Assembly</p> <p>Date: <u>2009.02.05.</u></p>
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HOABT0091

LEGISLATURE

Budget Adjustment No.: HOABT00093

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0410	B031	000000	1.1.03.03 Caucus Operations and Members' Expenses – Transportation and Communications	\$5,000

FUNDS REQUIRED FOR:

Expenditures related to telecommunications are higher than anticipated at budget time.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0410	B061	000000	1.1.03.06 Caucus Operations and Members' Expenses – Purchased Services	\$5,000

REASON FUNDS ARE AVAILABLE:

Costs related to copier leases were less than anticipated due to the leases expiring earlier than expected.

<p>APPROVED BY:</p> <p align="center"><i>Marlene Lambe</i></p> <hr/> <p>Marlene Lambe Chief Financial Officer Date: <u>10 Feb 2009</u></p>	<p>APPROVED BY:</p> <p align="center"><i>William Mackenzie</i></p> <hr/> <p>William Mackenzie Clerk of the House of Assembly Date: <u>2009.02.10.</u></p>
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HOABT0093

LEGISLATURE

Budget Adjustment No.: HOABT00094

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0400	B071	000000	1.1.01.07 Administrative Support -- Property, Furnishings and Equipment	\$136,000

FUNDS REQUIRED FOR:

Replacement photocopiers (\$124,500) for House of Assembly Service and Caucus Offices. Replacement photocopiers are being purchased rather than leased. Purchase of office furniture and equipment for staff of the House of Assembly Service (\$7,300) and carpet for 5th floor (\$4,200).

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0400	B061	000000	1.1.01.06 Administrative Support -- Purchased Services	\$136,000

REASON FUNDS ARE AVAILABLE:

Costs related to office equipment leases were less than anticipated due to the leases expiring earlier than expected. Photocopies, faxes, etc, are now being purchased rather than leased.

<p>APPROVED BY:</p> <p><u><i>Maureen Lamb</i></u> Chief Financial Officer</p> <p>Date: <u>23 Feb 09</u></p>	<p>APPROVED BY:</p> <p><u><i>[Signature]</i></u> Clerk of the House of Assembly</p> <p>Date: <u>2009.02.23</u></p>
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HOABT0094

LEGISLATURE

Budget Adjustment No.: HOABT00095

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0410	B031	000000	1.1.03.03 Caucus Operations and Members' Expenses – Transportation and Communications	\$8,000

FUNDS REQUIRED FOR:

Expenditures related to telecommunications and postage are higher than anticipated at budget time.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0410	B061	000000	1.1.03.06 Caucus Operations and Members' Expenses – Purchased Services	\$8,000

REASON FUNDS ARE AVAILABLE:

Costs related to copier leases were less than anticipated due to the leases expiring earlier than expected.

<p>APPROVED BY:</p> <p align="center"><i>Marlene Lambe</i></p> <hr/> <p>Marlene Lambe Chief Financial Officer Date: <u>25 Feb 09</u></p>	<p>APPROVED BY:</p> <p align="center"><i>William Mackenzie</i></p> <hr/> <p>William Mackenzie Clerk of the House of Assembly Date: <u>2009. 02. 25.</u></p>
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HOABT0095

**House of Assembly Management Commission
Briefing Note**

Title: Update on “Green Report” Recommendations

Issue: Status Report – March 1, 2009

Background:

- The Report of the Review Commission on Constituency Allowances and Related Matters contained 275 recommendations (including “sub-recommendations”). At earlier meetings of the House of Assembly Management Commission, status reports were provided on each specific recommendation. The Commission requested that subsequent status reports only identify and comment on uncompleted recommendations.
- The majority of the 275 recommendations were accomplished through the proclamation of the *House of Assembly Accountability, Integrity and Administration Act* and the *Members’ Resources and Allowances Rules*. Others have been completed through other means or are recommendations for ongoing actions which have no definite conclusion.
- The attached table of 29 recommendations provides comments on matters which are still outstanding or have not been completely actioned, as of March 1, 2009. At some point, the Commission may wish to make final decisions on whether to proceed with certain recommendations.

Action Required:

- For information purposes only.

Drafted by: Wm MacKenzie
Date: March 3, 2009

Green Report Recommendations Implementation Status - March 1, 2009

Rec #	Sub #	Recommendation	Status/Comments
7	3	<i>The ATIPP Act should not be extended to the Office of the Auditor General but the appropriateness of requiring access to information should be examined as part of a general legislative review of the Auditor General Act.</i>	Proposed revisions to Auditor General Act are currently under review.
8	3	<i>The IEC should undertake a further study of the Scottish system of publication of information about Members' allowances with a view to expanding the amount of information that can be displayed, with the ultimate intent of publishing the details of individual items of expenditure on a regular basis;</i>	Currently, the Members' Accountability and Disclosure Reports posted on the House of Assembly web page provide significant detail on Members' expenses and all documentation is available for public scrutiny. The Expense Claims and Management System (ECMS), slated for implementation this Spring, will allow further detail to be reported. The searchable database approach used by the Scottish Parliament would entail significant development costs and require additional staff in Corporate and Members' Services Division.
19	2	<i>The Public Accounts Committee, additionally, should regularly examine and investigate matters dealt with in the annual reports of the House of Assembly Management Commission, including the financial statements of the House and auditors' opinions thereon, as well as matters disclosed in the course of compliance audits and any other matters of concern arising out of decisions of the Commission.</i>	The Public Accounts Committee is currently developing its workplan for the year.
22	1	<i>Section 15 of the Auditor General Act should be amended to make it inapplicable to Members of the House of Assembly;</i>	This has been achieved by Subsection 45(7) of the <i>House of Assembly Accountability, Integrity and Administration Act</i> , although Section 15 of the <i>Auditor General Act</i> has not been amended.
29		<i>A review of the classification and remuneration of the office of the Clerk should be undertaken forthwith by the House of Assembly Management Commission, with the assistance of the Public Service Secretariat, to determine whether an adjustment in the remuneration of the office should be made commensurate with the office's level of responsibility and unique position in the government service.</i>	The Position Description for the Clerk is currently being updated to incorporate the new responsibilities under the <i>House of Assembly Accountability, Integrity and Administration Act</i> .

Green Report Recommendations Implementation Status - March 1, 2009

Rec #	Sub #	Recommendation	Status/Comments
37	2	<i>The office of the Auditor General should be exempted from the foregoing [i.e., Recommendation 37(1) - Clerk's administrative and financial authority re Statutory Offices] until such time as new legislation being considered for the revamping of that office is implemented;</i>	Proposed revisions to Auditor General Act are currently under review.
39	1	<i>The Financial Administration Act should be amended to make it apply to the House of Assembly operations with respect to controls over the spending of public money;</i>	Section 46 of the <i>House of Assembly Accountability, Integrity and Administration Act</i> states: "The <i>Financial Administration Act</i> applies to public money issued to defray expenses of the House of Assembly including money allocated to defray the salaries, allowances and other expenses of members." The Law Clerk is reviewing other matters in the two Acts to ensure complementarity.
42	3	<i>Monthly budget reports on the accounts of the House should be prepared and submitted to the Budget Division of the Department of Finance on a regular basis and along with an explanation of any significant variances. The Budget Division should provide the Clerk with any questions or comments it may have on such reports. These reports should also be provided to the Commission for review and discussion along with any questions or comments from the Budget Division;</i>	Budget monitoring reports are provided to Budget Division monthly for its review. The Commission receives this information on a quarterly basis through the Legislature's Statement of Revenue and Expenditure.
43	6	<i>The proposed new "Iexpenses" program should be implemented in the House to assist with the processing of expense reports;</i>	Corporate and Members' Services Division is working with the Office of the Chief Information Officer and the Office of the Comptroller General to adapt the Expense Claims and Management System (ECMS - the new name for I-Expenses) to the <i>Members' Resources and Allowances Rules</i> . Anticipated implementation is Spring, 2009, following a training period for Members and their assistants.
43	8	<i>The concept of on-line access to allow MHAs to review their constituency allowance expenditure information and compare it with their budgetary allocation should be examined and subsequently implemented within a reasonable period of time.</i>	Members receive monthly reports on allowance balances and can contact CMS staff at any time to be informed of balances, but on-line access in 'real time' is not yet available. This would entail significant development costs.

Green Report Recommendations Implementation Status - March 1, 2009

Rec #	Sub #	Recommendation	Status/Comments
46	1	<i>Use of the Financial Management System in its entirety should be implemented and followed in the House of Assembly and, in particular, the Oracle Fixed Asset and Financial Analyzer modules should be extended to and used by the House;</i>	The Oracle Financial Analyzer (OFA) has been in use since FMS was implemented. The Oracle Fixed Asset module is intended for large capital assets and is not an appropriate system to track inventory. The House is using an inventory control system called FasseTrack which is better suited to its needs.
46	3	<i>If the "Iexpenses" module presently being piloted within government is deemed suitable for general government use, it should be implemented within the House as well;</i>	Corporate and Members' Services Division is working with OCIO and Office of the Comptroller General to adapt the Expense Claims and Management System (ECMS - new name for I-Expenses) to the <i>Members' Resources and Allowances Rules</i> . Anticipated implementation is Spring, 2009, following a training period for Members and their assistants.
49		<i>A forensic accounting investigation should be conducted to determine if the transactions contemplated by the decisions of the Commission of Internal Economy on March 6, 2002, and February 26, 2003, with respect to potential payments to MHAs of sums related to their constituency allowances occurred, and if so, if they reflected the intent of the decision so made.</i>	The investigation report was received on February 26, 2009 and has been forwarded to the Audit Committee for its review.
50	1	<i>A complete financial statement and legislative compliance audit should be conducted forthwith of the accounts of the House of Assembly, as a separate entity, for the fiscal years 1999-00 and 2000-01, with appropriate levels of materiality, taking into account the size of the organization and the experience of subsequent years; and</i>	It will not be possible to complete financial statement audits for those two years, given the unreliability of the existing statements and the impossibility of accurately re-creating them. The Auditor General has been invited to the March 10 Commission meeting to explain the issue. The 'legislative compliance' audit has essentially been accomplished through the other reviews by the Auditor General.
50	2	<i>Upon issuance of financial statements, auditor's report and management letter, if any, in relation to the fiscal years in question, they should be referred to the Public Accounts Committee for review.</i>	See comments on 50(1) above.

Green Report Recommendations Implementation Status - March 1, 2009

Rec #	Sub #	Recommendation	Status/Comments
62	2	<i>The manner of calculation of severance payments to Members of the House of Assembly who cease to be Members, and the conditions, if any, to be attached to such payments, should be referred to the review of salary levels to be conducted during the next General Assembly for consideration and recommendation, taking into account, amongst other things: (a) severance levels in the public service; (b) severance arrangements applicable to Members in other Canadian provincial and territorial legislatures; and (c) the special impact that leaving public life may have on future employment prospects.</i>	The Members' Compensation Review Committee for the 46th General Assembly has not yet been established.
63	1	<i>Once during each General Assembly, the House of Assembly should cause an independent committee to conduct an inquiry and prepare a report respecting the salaries, allowances, severance payments and pensions to be paid to Members during the next General Assembly;</i>	The Members' Compensation Review Committee for the 46th General Assembly has not yet been established.
65	1	<i>The rules respecting allowances should be designed on the basis of what is the most appropriate regime to assist Members of the House of Assembly in carrying out their constituency and other duties as Members without reference to other expense reimbursement regimes that might also be applicable to them in other capacities; and</i>	The subordinate legislation drafted by Chief Justice Green - the <i>Members' Resources and Allowances Rules</i> (2007cH-10.1 Sch) - does not reference other expense reimbursement regimes, such as the Ministerial Expense Policy, that might be applicable to Members except to require (S. 6 [5]) that expenses such as mileage be prorated between the two regimes. However, the Office of the Comptroller General has declined to reimburse constituency business mileage claims made pursuant to the subordinate legislation if the Member is receiving the Automobile Allowance under the Ministerial Expense Policy.

Green Report Recommendations Implementation Status - March 1, 2009

Rec #	Sub #	Recommendation	Status/Comments
65	2	<i>All other expense reimbursement regimes, such as those applicable to Ministers or Parliamentary Assistants, should be designed in such a manner that they complement the floor of allowances applicable to MHAs as Members, and do not permit, as a result of the rules or their application, double claiming for the same expense or leaving legitimate expenses not reimbursed.</i>	See 65(1) comments above. It appears that the Ministerial Expense Policy respecting mileage does not complement the floor of allowances applicable to MHAs as Members, as was recommended. See discussion in Green Report page 10-16 and pages 12-7 to 12-9.
71	1	<i>Every Member of the House of Assembly should be entitled to office accommodation in the Confederation Building complex in the area of the offices of the party caucus to which that Member belongs;</i>	The current space allocated to the Legislature in Confederation Building does not permit this to be achieved for the Government Members Caucus, which has to be divided between the 3rd and 5th floors.
71	2	<i>The Speaker should be required to ensure that the quality and size of office accommodation in the Confederation Building complex for an MHA of one political party is not materially different than that for an MHA of another political party;</i>	Although improvements have been made, this recommendation has not been accomplished for the Government Members Caucus on the 5th floor and the Third Party.
72	3	<i>All property acquired by or for a Member should remain the property of the House and be identified as such by appropriate markings;</i>	The inventory tracking system is being implemented and all equipment and furnishings of the standard office package will be tagged by March 31, 2009.
72	6	<i>A Member should not be permitted to purchase artwork or crafts with public money, but should be allowed to participate in the government art procurement program for the purpose of selecting items on a temporary loan basis to be used for decorating a constituency office;</i>	The Provincial Art Bank policy of the The Rooms does not allow Members to borrow art work for constituency offices if they are located outside of Confederation Building.

Green Report Recommendations Implementation Status - March 1, 2009

Rec #	Sub #	Recommendation	Status/Comments
77	1	<i>Each member of the House of Assembly should be required to submit to the Clerk an estimate of the amount of money he or she reasonably estimates will be required by him or her for travel in the following fiscal year reflecting the principles and parameters set out in the rules; and</i>	Members were not requested to provide an estimate for the 2009-10 budget as they had been surveyed on the adequacy of their allocations during the autumn of 2008 and the results have not yet been compiled by House staff. Rule amendments made mid-year and the possibility of the 46th General Assembly Members' Compensation Review Committee amending the <i>Members' Resources and Allowances Rules</i> complicate Members' ability to reliably estimate costs. Based on our experience to date, adequate funding exists on a global basis in the Allowances and Assistance main object as significant savings have been realized in two fiscal years.
77	2	<i>The figure so submitted should be taken into account by the House staff and the House of Assembly Management Commission in developing the House's budget for the following year.</i>	See comments on 77(1) above.
78	1	<i>The House of Assembly Management Commission, assisted by the Department of Finance, should proceed to develop a proposed new pension structure for MHAs: (a) eliminating the existing defined benefit plan and implementing a defined contribution, RRSP type of arrangement that takes account of cost and level of benefits relative to other public service plans; or (b) significantly modifying the terms of the existing defined benefit plan to make it conform more closely, in terms of levels of benefits, with other public service plans;</i>	See comments on 78(3) below.
78	2	<i>The new pension structure should be developed on the basis that it will apply only to MHAs who have not already been elected to the House and that existing and former MHAs be "grandfathered" under the existing system ;</i>	See comments on 78(3) below.

Green Report Recommendations Implementation Status - March 1, 2009

Rec #	Sub #	Recommendation	Status/Comments
78	3	<i>The proposed new pension structure should be submitted to the next committee on Members' salaries, benefits and allowances constituted under the new House of Assembly Accountability, Integrity and Administration Act as recommended elsewhere in this report, and that that committee should be provided with sufficient funding to engage actuarial and other advice to enable a thorough study of the appropriate levels and features of the plan that should be adopted; and</i>	The Members' Compensation Review Committee for the 46th General Assembly has not yet been established. The Pensions Division of the Department of Finance will assist the Committee when it is appointed.
78	4	<i>Following receipt of this Commission's report, government should introduce legislation within six months effecting the recommended changes .</i>	See comments on 78(3) above.