



**House of Assembly
Newfoundland and Labrador**

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

Date: May 26, 2010

Location: House of Assembly Chamber

Time: 5:30 p.m.

Members Present:

Hon. Roger Fitzgerald, Speaker

Mr. William MacKenzie, Clerk of the House of Assembly

Hon. Joan Burke, Government House Leader

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

Mr. Kelvin Parsons, Opposition House Leader

Mr. Bob Ridgley, MHA (PC) St. John's North

Hon. Jerome Kennedy, MHA (PC) Carbonear – Harbour Grace

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

Regrets:

Mr. Tom Osborne, MHA (PC) St. John's South

Other:

Ms. Marlene Lambe, Chief Financial Officer

Ms. Marie Keefe, Policy and Communications Officer

CM 2010-039

The Commission, at an *in camera* session, approved the proposed organizational structure of the Office of the Child and Youth Advocate and confirmed as permanent the positions of Senior Advocacy Services Specialist and Senior Systemic Advocacy Consultant.

CM 2010-040

The Commission, at an *in camera* session, approved the abolition of the position of Research Assistant (PCN 13402).

CM 2010-041 The Commission, at an *in camera* session, approved payment in lieu of notice to the incumbent of the Research Assistant position in accordance with the Position Elimination Policy of the Executive Branch Human Resources Policies.

Note: Ms. Yvonne Jones, Mr. Kelvin Parsons, and Ms. Lorraine Michael expressed their opposition to the restructuring of the Office of the Child and Youth Advocate, as recorded in **CM 2010-039**, **CM 2010-040**, and **CM 2010-041**, which received approval at the *in camera* session and noted for the record that each had voted against the decision.

CM 2010-042 The Minutes of the House of Assembly Management Commission meeting held on March 24, 2010 were approved as read.

The Speaker reported approvals given under his delegated authority respecting urgent financial matters. (**CM 2008 – 095 refers.**) Three Members submitted expense claims past the 60 day deadline for eligible expenses related to the fiscal year ending March 31, 2010. As all claims for the previous year had to be processed by April 30, 2010, the Speaker, after consulting with the Opposition House Leader, the Government House Leader and the Leader of the Third Party, approved the payment of the claims.

The Speaker approved \$320.00 for Meals for Mr. Jerome Kennedy; \$129.52 for Constituency Allowance – Event for Mr. Marshall Dean; and, \$1224.70 for Constituency Allowance – Event and Communications (District Newsletter and Christmas Cards) for Mr. Tom Osborne.

The Clerk provided an update on the status of Members' repayments of double billings amounts. The double billing amounts for three former Members (Anderson, Byrne, Collins) form part of the debt amount included in the Statements of Claim which were filed by the Attorney General. These amounts are being recovered by the Office of the Comptroller General. Excluding the amounts owing from the three former Members, 92.29% of the monies owing has been collected to date.

CM 2010-043 Pursuant to subparagraph 20(6)(b)(ii) of the *House of Assembly Accountability, Integrity and Administration Act*, the Commission adopted the Policy for Hiring External Consultants, dated May 2010, for employees of the House of Assembly Service, Caucus Offices and Statutory Offices, with the following amendments to the proposed draft:

- i) **6.4 – Overruns** - is amended such that in cases of contracts awarded at set amounts, offices and divisions must receive Management Commission approval to authorize payments which are in excess of 100 percent, in the aggregate, of approved contractual amounts; such

approval to be received prior to the additional work being undertaken.

- ii) **7.2 – Consultant List** - is deleted and the following Section 7 subsections are renumbered.
- iii) **8.2 – Management Commission Referral for Selection** – the introductory words “A department” are replaced by the words “An office or division”.

CM 2010-044 Pursuant to subsection 64(1) of the *House of Assembly Accountability, Integrity and Administration Act*, the Commission approved the following amendment to the *Members’ Resources and Allowances Rules*, subject to final wording by the Office of the Legislative Counsel:

Subsection 16(5) of the *Members’ Resources and Allowances Rules* is amended by adding immediately after the word “explanation” the words “from the member”.

CM 2010-045 Pursuant to subparagraph 20 (6) (b) (i) of the *House of Assembly Accountability, Integrity and Administration Act*, the Commission approved the reimbursement of expenditures related to accommodations and the provision of meal allowances without associated travel expenditures in circumstances where the expenditures are related to constituency business and in compliance with the Rules.

CM 2010-046 Pursuant to subsection 25(1) of the *Members’ Resources and Allowances Rules*, the Commission directed that the standard office allocation be amended such that Office Furniture includes six visitor chairs and Equipment includes three computers, including accessories.

Adjournment: 6:45 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: June 2, 2010
Subject: Speaker's Report - Travel under Special Circumstances (*Section 43 of 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: June 2, 2010**

DISTRICT	MEMBER	TYPE OF EXPENDITURE	COSTS	DETAILS
Torgat Mountains	Ms. Patty Pottle	Accommodations and Meals May 8 & May 9, 2010	\$307.47	Flights cancelled due to weather conditions.

To: House of Assembly Management Commission
From: Speaker of the House of Assembly
Date: June 2, 2010
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 (\$6,140, 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: June 2, 2010**

DISTRICT	MEMBER	AMOUNT APPROVED	REASON
Exploits	Mr. Clayton Forsey	\$19,200.00 (HST excluded)	One acceptable bid in public tender.

To: House of Assembly Management Commission
From: Clerk of the House of Assembly
Date: June 2, 2010
Subject: Report on Authorizations for Furniture and Equipment Expenditures

The Commission, through Directive Number **2008 – 004**, pursuant to S. 20 (4) of the *House of Assembly Accountability, Integrity And Administration Act*, delegated authority to the Clerk to pre-approve expenditures for furniture and equipment under Subsection 25(1) of the Members' Resources and Allowances Rules to a maximum of \$500.00, with the Clerk to report all such approvals to the Commission.

Report for Period Ending: June 2, 2010

DISTRICT	MEMBER	TYPE OF EXPENDITURE	COST	DETAILS
Fortune Bay – Cape LaHune	Ms. Tracey Perry	Fax Machine	\$229.99	Fax Machine not working properly
Lewisporte	Mr. Wade Verge	Shelving Unit	\$372.36	Office Renovation resulted in lost storage area
Exploits	Mr. Clayton Forsey	HP LaserJet Pro M1210	\$189.00	To replace a temporary unit that was leased.

**House of Assembly Management Commission
Briefing Note**

Title: 2010-2011 Budget Decisions

Issue: Confirmation of Details of Budget Decisions for the Legislature

Background:

- The Commission, at *in camera* sessions held on January 12, 13 and 19, approved the 2010-2011 budget estimates for the Legislature to be forwarded to the Minister of Finance for inclusion in the Estimates 2010 and voted on in the House of Assembly. **CM 2010-001 refers.**
- Attached are the details of the budget approved for the Legislature as published in the Estimates 2010 document.

Analysis:

Legal Consultation:

Not applicable

Internal Consultation(s):

Not applicable

External Consultation(s):

Not applicable

Comparison to Government Policy:

Not applicable

Financial Impact:

Not applicable

Legislative Impact:

Not applicable

Options:

Not applicable

Status:

Not applicable

Action Required:

- The Commission confirms that the Estimates for the Legislature for fiscal year 2010-11 as published in the Estimates 2010 document provide the details for the budget approved by **CM 2010-001**.

Drafted by: Marie Keefe
Date: June 1, 2010

Approved by: Wm. MacKenzie

Attachments:

1. Legislature 2010-11 Estimates



**LEGISLATURE
2010-11 ESTIMATES**

**2010-11
Estimates**

HOUSE OF ASSEMBLY

1.1.01. ADMINISTRATIVE SUPPORT

01. Salaries	1,808,000
02. Employee Benefits	7,000
03. Transportation and Communications	64,800
04. Supplies	46,200
05. Professional Services	220,000
06. Purchased Services	153,000
07. Property, Furnishings and Equipment	164,000
Total: Administrative Support	2,463,000

1.1.02. LEGISLATIVE LIBRARY AND RECORDS MANAGEMENT

01. Salaries	699,300
02. Employee Benefits	3,700
03. Transportation and Communications	16,700
04. Supplies	61,200
05. Professional Services	100,000
06. Purchased Services	42,100
07. Property, Furnishings and Equipment	50,000
	973,000
02. Revenue - Provincial	(6,000)
Total: Legislative Library and Records Management	967,000

1.1.03. HANSARD AND THE BROADCAST CENTRE

01. Salaries	619,100
02. Employee Benefits	1,500
03. Transportation and Communications	14,000
04. Supplies	7,000
05. Professional Services	7,000
06. Purchased Services	303,700
07. Property, Furnishings and Equipment	172,000
Total: Hansard and the Broadcast Centre	1,124,300



**LEGISLATURE
2010-11 ESTIMATES**

**2010-11
Estimates**

1.1.04. MEMBERS' RESOURCES

01. Salaries	6,106,800
02. Transportation and Communications	20,000
06. Purchased Services	5,000
09. Allowances and Assistance	2,829,000
Total: Members' Resources	8,960,800

1.1.05. HOUSE OPERATIONS

01. Salaries	303,600
02. Employee Benefits	9,900
03. Transportation and Communications	162,600
04. Supplies	20,500
05. Professional Services	3,900
06. Purchased Services	43,000
07. Property, Furnishings and Equipment	1,700
10. Grants and Subsidies	15,300
Total: House Operations	560,500

1.1.06. GOVERNMENT MEMBERS CAUCUS

01. Salaries	690,100
02. Employee Benefits	2,000
03. Transportation and Communications	34,800
04. Supplies	14,100
06. Purchased Services	11,500
07. Property, Furnishings and Equipment	4,400
10. Grants and Subsidies	52,100
Total: Government Members Caucus	809,000

1.1.07. OFFICIAL OPPOSITION CAUCUS

01. Salaries	689,700
02. Employee Benefits	1,600
03. Transportation and Communications	67,200
04. Supplies	16,600
06. Purchased Services	16,600
07. Property, Furnishings and Equipment	3,700
10. Grants and Subsidies	10,000
Total: Official Opposition Caucus	805,400



**LEGISLATURE
2010-11 ESTIMATES**

**2010-11
Estimates**

1.1.08. THIRD PARTY CAUCUS

01. Salaries	324,300
02. Employee Benefits	800
03. Transportation and Communications	23,400
04. Supplies	7,800
06. Purchased Services	4,000
07. Property, Furnishings and Equipment	1,800
10. Grants and Subsidies	10,000
Total: Third Party Caucus	372,100

TOTAL: HOUSE OF ASSEMBLY

16,062,100

OFFICE OF THE AUDITOR GENERAL

2.1.01. EXECUTIVE SUPPORT

01. Salaries	372,300
02. Employee Benefits	5,000
03. Transportation and Communications	27,000
05. Professional Services	10,000
06. Purchased Services	1,000
Total: Executive Support	415,300

2.1.02. ADMINISTRATIVE SUPPORT

01. Salaries	186,000
02. Employee Benefits	8,500
03. Transportation and Communications	41,600
04. Supplies	113,600
05. Professional Services	45,000
06. Purchased Services	204,700
07. Property, Furnishings and Equipment	52,800
Total: Administrative Support	652,200



**LEGISLATURE
2010-11 ESTIMATES**

**2010-11
Estimates**

2.1.03. AUDIT OPERATIONS

01. Salaries	2,522,200
02. Employee Benefits	63,500
03. Transportation and Communications	72,500
05. Professional Services	10,000
	2,668,200
02. Revenue - Provincial	(222,700)
Total: Audit Operations	2,445,500

TOTAL: OFFICE OF THE AUDITOR GENERAL

3,513,000

3.1.01. OFFICE OF THE CHIEF ELECTORAL OFFICER

01. Salaries	868,100
02. Employee Benefits	5,000
03. Transportation and Communications	72,000
04. Supplies	12,000
05. Professional Services	65,000
06. Purchased Services	163,000
07. Property, Furnishings and Equipment	9,000
10. Grants and Subsidies	30,000

TOTAL: OFFICE OF THE CHIEF ELECTORAL OFFICER

1,224,100

4.1.01. OFFICE OF THE CITIZENS' REPRESENTATIVE

01. Salaries	591,300
02. Employee Benefits	2,000
03. Transportation and Communications	64,200
04. Supplies	10,000
05. Professional Services	50,000
06. Purchased Services	79,500
07. Property, Furnishings and Equipment	5,000

TOTAL: OFFICE OF THE CITIZENS' REPRESENTATIVE

802,000



**LEGISLATURE
2010-11 ESTIMATES**

**2010-11
Estimates**

5.1.01. OFFICE OF THE CHILD AND YOUTH ADVOCATE

01. Salaries	948,900
02. Employee Benefits	3,000
03. Transportation and Communications	85,000
04. Supplies	10,000
05. Professional Services	30,000
06. Purchased Services	190,300
07. Property, Furnishings and Equipment	10,000
TOTAL: OFFICE OF THE CHILD AND YOUTH ADVOCATE	1,277,200

6.1.01. OFFICE OF THE INFORMATION AND PRIVACY COMMISSIONER

01. Salaries	846,300
02. Employee Benefits	18,800
03. Transportation and Communications	83,700
04. Supplies	13,300
05. Professional Services	95,000
06. Purchased Services	101,400
07. Property, Furnishings and Equipment	9,500
TOTAL: OFFICE OF THE INFORMATION AND PRIVACY COMMISSIONER	1,168,000

TOTAL: LEGISLATURE 24,046,400

**House of Assembly Management Commission
Briefing Note**

Title: **Request for Proposals - Re-creation of Financial Information for 1999-00 and 2000-01**

Issue: **Re-creation of Financial Information for 1999-00 and 2000-01**

Background:

- **CM 2009–035** directed the Clerk to prepare a Request for Proposals (RFP) to seek consulting services to recreate the financial information for the fiscal years 1999-00 and 2000-01. The Speaker agreed that the draft RFP would be brought back to the Commission for its review.
- The complexities of this undertaking necessitated significant consultation in the drafting of the RFP. The draft provides full disclosure to all potential bidders of the gaps, non-existent documentation, acts of fraud, et cetera, which will have to be addressed, while at the same time providing sufficient information so that proponents will understand the scope of the work. The draft was forwarded to the Comptroller General, the Auditor General and the Chair of the Audit Committee for review and comments or suggestions.
- Based on written comments and suggestions received from the Office of the Comptroller General and discussions with staff at the Office of the Auditor General, the draft was revised and returned to both Offices for final comments. Responsibility for the draft RFP rests with the House of Assembly.
- The revised draft RFP is attached for review and comments by the Commission.

Analysis:

Legal Consultation:

Not applicable

Internal Consultation(s):

Not Applicable

External Consultation(s):

Office of the Auditor General

- Staff of the Office of the Auditor General discussed the various sections of the draft proposal with the Chief Financial Officer and provided suggestions for increasing clarity in certain areas.

Office of the Comptroller General

- The Professional Services and Internal Audit Division provided comments which assisted in ensuring that the structure of the RFP was in line with government guidelines and adequately explained the scope of work.

Audit Committee of the House of Assembly

- The Audit Committee declined to provide any advice on this matter.

Comparison to Government Policy:

Not applicable

Financial Impact:

The effort to recreate the financial information for the two fiscal years is estimated to require 6,126 hours. Although it is unlikely that any firm would bid as low as \$100/hr, that conservative rate was used for the previous note to arrive at a minimum cost of \$612,600. An hourly rate of \$140 would result in a cost of \$857,640. Funding was not included in the current year's budget to cover these costs, so corresponding savings will have to be identified or supplementary supply provided.

Legislative Impact:

Not applicable

Options:

1. Proceed with the RFP as attached.
2. Proceed with the RFP with amendments as recommended by the Commission.
3. Do not proceed with the RFP.

Status:

The RFP will be issued upon final approval of the Commission.

Action Required:

The direction of the Commission is requested.

Drafted by: Marlene Lambe
Date: May 31, 2010

Approved by: William MacKenzie

Attachments:

1. Draft Request for Proposals – Re-creation of Financial Information for 1999/2000 and 2000/2001



Request For Proposals Re-creation of Financial Information for 1999/2000 and 2000/2001

Background:

Rebuilding Confidence - The Report of the Review Commission on Constituency Allowances and Related Matters (the “Green Report”) expressed concern respecting the absence of dedicated audits “of the accounts of the House of Assembly” for 1999/2000 and 2000/2001.

Recommendation #50 of the Green Report reads as follows:

- (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.*

Background information relating to Recommendation #50 can be found in the “Green Report” section entitled **Matters Requiring Further Investigation or Audit**, pages 8-8 to 8-10, and also in pages 3-45ff, among other sections of the report. The complete Report can be accessed at <http://www.gov.nl.ca/publicat/greenreport/>.

Since the public release of the “Green Report” in June of 2007, Recommendation #50 has been reviewed by the House of Assembly Management Commission (the “Commission”) on a number of occasions. [The briefing notes, related materials and discussions for Commission meetings of January 23, 2008; March 1, 2009; March 18, 2009; and June 24, 2009 are available on the House of Assembly website at www.assembly.nl.ca/mancomm/]

- The Auditor General has stated that he believes 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” and that he saw “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”.

- At its January 23, 2008, the Commission directed that Recommendation #50 must be actioned and requested the Auditor General to undertake audits of the existing financial information as provided in the Public Accounts of the Province for those two fiscal years.
- The Auditor General, apprehending significant misstatements in the financial information for those two years, concluded that Rule 205 of the Rules of Professional Conduct of the Institute of Chartered Accountants of Newfoundland and Labrador precluded him from auditing that financial information as it currently exists. The Clerk of the House of Assembly and the Chief Financial Officer have also indicated that they would not be able to provide a management Letter of Representation respecting this financial information for those two years.
- At its June 24, 2009 meeting, the Commission directed that a Request for Proposals be prepared to seek consulting services to re-create the financial information of the Legislature Head of Expenditure (excluding the Office of the Auditor General, which is audited separately) for 1999/2000 and 2000/2001. The intention is that the Auditor General will be requested to audit this re-created financial information.

The project deliverable is a cash basis Schedule of Expenditure and Related Revenue (including related budgetary appropriations), by activity and main object, for the House of Assembly and the Office of the Chief Electoral Officer and a Schedule of Assets and Liabilities for each of the two fiscal years. We are not seeking an expression of assurance on this information.

The proponent will not have access to the Oracle financial system to make any necessary accounting adjustments. As a result, an alternate accounting system will have to be utilized to make the adjustments. Each individual transaction for each year (journal vouchers, payroll transactions, invoices, etc.) will have to be re-examined and a determination made as to whether it was posted to the proper account. This will entail familiarity with applicable government policies and the Members' Rules (as approved by the Internal Economy Commission). Transactions which were improperly assigned will then be re-posted appropriately. It will be the responsibility of the consultant to select and provide the alternate accounting system.

The accrual information for the Schedule of Assets and Liabilities is not recorded in the FMS system so will require separate re-creation. This will require the re-creation of accrual operating results and a reconciliation between the cash basis and accrual amounts.

The cash basis Statement of Expenditure and Related Revenue that was included in Volume III of the Public Accounts of the Province for these two years may be found at www.fin.gov.nl.ca/comptrollergeneral/publications. The submission which details the categories of assets and liabilities recorded in the Public Accounts of the Province is available upon request. The supporting documentation for the submission will be provided to the successful consultant.

Separate audited financial information for the two years following the fiscal years 1999-00 and 2000-01 will be available to the successful consultant.

Environmental and other Matters

- The Auditor General issued a series of reports in 2006 which identified excess constituency allowance claims by five Members of the House of Assembly and questionable payments to certain suppliers. As a result of these reports, police investigations and court cases have been ongoing.

All available original documentation related to the findings in these reports has been provided to the Royal Newfoundland Constabulary as part of the ongoing police investigations. Scanned copies of this documentation are available.

- Based on his compliance review of Members' constituency allowance claims for the period, the Auditor General has stated in his September 2007 Report "On a Review of Constituency Allowance Claims" that many instances were identified where there was inadequate documentation or no documentation to support Members' claims.
- Significant weaknesses in financial controls and management practices during this period have been identified in the Green Report and in the Auditor General's reports.
- There were two staff in the financial/administration area during this period. The former Director of Financial Operations has recently been convicted of fraud related charges. The other staff person was mainly responsible for payroll and other matters and has since obtained employment elsewhere in government. The Clerk of the House of Assembly during this period has retired. As a result, there is no staff continuity from the period under review.
- The House of Assembly uses government's Oracle financial management system (FMS). All budgetary appropriations and related cash expenditures and revenues are recorded in the system. The proponent will have access to all the detailed transactions which exist in FMS and the opening balances for fiscal 1999-00.
- The documentation retained by the Office of the Comptroller General is only available on microfilm/microfiche (originals destroyed.). Retrieval of the information may be a time-consuming process and the consultant will be responsible to obtain this information (via House of Assembly staff.)
- The consultant may be required to present and/or defend the re-created financial information before the Auditor General, the Public Accounts Committee and/or the House of Assembly Management Commission.

Specific Items – Cash Statements and Schedule of Assets and Liabilities

1. Expenditures - Salaries:

Salary costs comprised approximately 70% of total expenditures and it is estimated that there were approximately 80 employees and the 48 Members on payroll. The payroll registers for those years exist on microfiche. It appears that certain salary expenditures (such as additional committee pay)

which had been budgeted under the Salaries main object were incorrectly charged to the Allowance and Assistance main object. Both the Auditor General and the Comptroller General have commented on the incompleteness of supporting documentation in personnel files.

2. Expenditures - Members' Expense Claims:

The Auditor General reviewed all Members' expense claims for these two years to determine the adequacy of supporting documentation and the appropriateness of constituency allowance claims. The results of this review are included in his Report entitled "On a Review of Constituency Allowance Claims". In the report, the Auditor General has identified instances where documentation was considered inadequate (and in some instance, no documentation on file) and thus was unable to determine whether the money was spent appropriately. The Auditor General's review did not address whether expenses were charged to the correct accounts.

As stated in the "On a Review of Constituency Allowance Claims" Report, there were 980 claims for fiscal 1999-00 and 844 claims for fiscal 2000-01. It is estimated this will result in approximately 18,240 separate expense items (average of 10 per claim).

The available original supporting documentation for payments to Members was forwarded to the Office of the Comptroller General (OCG) to be scanned and retained, except for the period May 2000 to March 2004. For that period, the available original paper documentation was retained by the House of Assembly.

3. Expenditures - Supplier and other Invoices, Employee Expense Claims, Grants to Caucuses and Subsidies to Electoral Candidates:

It is estimated that there were approximately 1500 transactions for each year and documentation exists only on microfilm/microfiche. These expenditures include the questionable payments to certain suppliers as included in the Auditor General's report "Payments Made By the House of Assembly to Certain Suppliers". The report states that \$191,931 was paid in fiscal year 1999-00 and \$133,222 was paid in fiscal year 2000-01 to these suppliers. The report states that in many instances there was inadequate documentation to support whether payments were correctly charged to a Member or to other House of Assembly accounts.

4. Revenues:

Miscellaneous revenues of \$4,500 - \$5,000 were received by the Office of the Chief Electoral Officer (OCEO) for each of the fiscal years. It is estimated that there were approximately 6 transactions for each year and some paper documentation may exist at the OCEO.

5. Journal Vouchers:

It is estimated that there were approximately 40 journal vouchers per year. There does not appear to be any supporting documentation for these adjustments.

6. Budget Transfers:

Expenditures are charged against budget appropriations which are classified by main object (category of expenditure) as shown in the Estimates document. It is estimated that there were approximately 50 budget transfers (from one main object and/or activity to another) per year. There does not appear to be any supporting documentation for these transfers.

7. Accrual Financial Information for Schedule of Assets and Liabilities

(a) Assets - Accounts Receivable, Travel Advances and Petty Cash

Account receivable amounts were not included in the Public Account Submissions for the double billings and excess payments paid to the five former Members identified by the Auditor General. Original documentation related to these amounts is currently in the possession of the Royal Newfoundland Constabulary. The RNC has provided us with scanned copies of the documentation. The House of Assembly will provide these amounts based on the findings of the Auditor General and subsequent work by the Office of the Comptroller General on amounts owing.

There were no amounts recorded as general accounts receivable or prepaid. Travel Advances and Petty Cash receivables were recorded for \$21,939 for 1999-00 and \$34,002 for 2000-01. No supporting documentation exists for these amounts.

(b) Liabilities – Accounts Payable and Accrued Paid Leave, Payroll, Overtime and Severance Pay

For fiscal 1999-00, there were no amounts recorded for accrued severance pay for employees, accrued annual leave or accounts payable. Accrued payroll, overtime and severance pay for Members for a total of \$1.72 million was recorded. Some documentation exists for the calculation of these amounts; however, it is no known if other amounts should have been recorded.

For fiscal 2000-01, accounts payable, accrued paid leave, payroll, overtime and severance pay for a total of \$2.95 million was recorded. Some documentation exists for the calculation of these amounts; however, it is no known if other amounts should have been recorded.

Key Dates:

Request for Proposal Issue Date	June 12, 2010
Deadline for Notification of Intent to Respond	June 25, 2010
Deadline for Questions (in writing)	July 2, 2010
Responses to Questions Circulated (in writing and to all proponents)	July 12, 2010
Proposal Submission Deadline	July 23, 2010
Project Award	August 6, 2010
Project End Date (Latest)	December 17, 2010

Submission Requirements:

- Three hard copies of the proposal must be supplied (by mail or delivered). The Proposals must include:
 - a. A detailed breakdown of the estimated number of hours to complete the above noted work;
 - b. The detailed breakdown should provide estimated hours for each employee type (manager, partner, etc.) and the rate for each type;
 - c. The rate per hour for the services noted;
 - d. An itemized estimate of expenses;
 - e. HST to be shown separately;
 - f. The name of the person who will be responsible for the assignment;
 - g. The methodology to be used; and
 - h. The background experiences of the individual or firm in similar projects particularly as it relates to the public sector, and the general background and experience of the individual auditor(s) or firm.
- All inquiries related specifically to the Request for Proposals shall be addressed **in writing only** to Marlene Lambe, Chief Financial Officer, Corporate and Members' Service Division, House of Assembly at mlambe@gov.nl.ca.
- All emailed questions must state in the subject line: "RFP: Review of Caucus Resources" and clearly indicate the section of the Request for Proposals to which the question relates.

- Responses to all questions will be supplied via e-mail to all proponents. Confidentiality of bidders will be maintained.
- The proposal must be received by July 23, 2010 as stated in the Key Dates section.
- The consultant must provide to the Clerk of the House of Assembly, no later than December 17, 2010, a complete set of cash statements and a schedule of assets and liabilities which includes all the information noted above for each fiscal year.

Evaluation of Proposals:

- Proposals will be assessed against the criteria noted below:
 - (a) **Technical Criteria – maximum 50 points**
 - (i) Technical Experience of the Firm - 15 points
 - Familiarity with compilation or similar engagements
 - Knowledge of the CICA Handbook standards for compilation engagements
 - Experience in compilation or similar engagements for public sector organizations
 - (ii) Experience of the Team -15 points
 - Qualifications and prior experience by the staff to be assigned to the project
 - (iii) Proposed Methodology - 20 points
 - Responsiveness of the proposal in clearly stating an understanding of the work to be performed

The proposal judged to have the best experience and methodology will receive 50 points and other proposals judged to have less will receive a lower allocation. Proposals receiving less than 25 points for this section will be disqualified and will receive no further consideration.
 - (b) **Price – maximum 50 points**
 - Estimated cost for evaluation purposes shall be the sum of: (i) the rate(s) quoted per hour times the total estimated hours to complete the assignment, plus (ii) the estimated expenses.

The lowest proposed cost will be assigned the maximum score of 50 points. Other proposals will be assigned a score for price in proportion to the extent its cost exceeds the lowest cost.
- The lowest priced proposal may not necessarily be awarded the contract. The Clerk of the House of Assembly reserves the right not to award this work.
- The responses to this Request For Proposals will be kept confidential subject to any requirement under the *Access to Information and Protection of Privacy Act*.

Specific Service Requirements

- All proponents must provide a detailed description of the proposed methodology for achieving the stated deliverables;
- All proponents must provide an overview of the proponent's previous experience relative to the proposed service, both in the private and public sector;
- All proponents must provide an overview of the proponent's resources to be assigned to do the proposed work;
- Proponents must indicate whether there will be sub-contracting on all, or part, of this project; if there is sub-contracting, proponents must supply the names and professional references of the individuals to whom the work will be sub-contracted; Clerk of the House of Assembly must approve, in advance, any sub-contracting of this work;
- Proponents must indicate any requirements regarding provisions of any resources to complete the project (e.g. access to officials of the House).
- The successful proponent agrees to sign a contract.
- The successful proponent agrees to the inclusion in any contract terms and conditions respecting the protection of privacy, confidentiality and ownership of information, records, reports and documents accessed by, made available to or produced by the successful proponent.
- The successful proponent agrees to provide all materials/documents used to create the deliverables. This includes reconciliations, working papers and the alternative system documentation used to create the financial information.

Pricing

- Proponents must provide the proposed fees for the work, including a detailed breakdown of all costs.
- All quoted prices and rates shall remain valid for a period of 90 days from the date of proposal closure.
- Prices quoted must be in Canadian dollars, exclusive of the Harmonized Sales Tax. If a proposal is accepted, all quoted prices and rates shall, subject to the acquisition agreement, remain in effect until the agreement is expired.

- Government's standard payment terms are net 30 days from receipt of invoice. All applicable taxes must be shown separately on the invoices.
- The proponent will incur all costs of submission.

References

- Proponent shall provide the Clerk of the House of Assembly with names, addresses, telephone numbers and e-Mail addresses of at least three professional references;
- References may be contacted to determine the level of satisfaction with work performance;
- The Committee reserves the right to obtain references from sources other than those given in the proposal;
- A contract will not be awarded to any company or resource whose references, in the opinion of the Clerk of the House of Assembly, are found to be unsatisfactory.

Proponent Information Requested

Proponents are required to provide the information requested under each of the following headings:

Name and Address

State the name, title, address, telephone number, fax number and e-mail address of your company.

Description of Business

Provide a general description of the types of services provided by your company:

- Identify office location(s)
- Length of time in business, and
- Current number of employees

Contact for Clarification

State the name, title, address, telephone number, fax number and e-mail address of the Proponent's representative, responsible for the preparation of the response, who may be contacted for further clarification.

Contact for Negotiations

State the legal name, full street address, telephone number, fax number and e-mail address of the Proponent's representative empowered to conduct contractual negotiations on behalf of the Proponent.

Confidentiality of Proposals

If any portion of a Proponent's response is to be held confidential, or if the Proponent proposes to include any terms in the acquisition agreement dealing with confidentiality, such provisions must be identified in the response. However, all proposals may be subject to the *Access to Information and Protection of Privacy Act*.

Awarding Of Contract

- Proposals received in response to this request will be assessed in accordance with the evaluation criteria outlined in this document. The successful proponent will be notified in writing.
- The proponent's proposal should be labeled **RFP – Re-creation of Financial Information for 1999-00 and 2000-01** and marked "**Private and Confidential**" and may be mailed or delivered to:

Office of the Clerk
House of Assembly
Main Floor, East Block
Confederation Building
St. John's NL
A1B 4J6
Telephone: 709 – 729 - 3405

- Hand deliveries may be made to the Security Desk, East Block, Confederation Building.
- Faxed and/or emailed proposals will not be accepted.
- The proponent with the lowest fee will not necessarily be accepted and the Clerk of the House of Assembly need not accept any proposal and may cancel the Request for Proposals, without cost or liability to the Legislature.

**House of Assembly Management Commission
Briefing Note**

Title: Progress report from the Management Commission Overtime Sub-Committee

Issue: Research and recommendations related to amending the current overtime policies in place for employees of the Newfoundland and Labrador Legislature.

Background:

- The Auditor General of Newfoundland and Labrador issued reports in 2001 and 2010 that included a review on the overtime use in provincial government departments and the Legislature. The 2001 report found that overall overtime costs had risen substantially in the five-year period beginning in 1997. The findings released in the 2010 report identified continued substantial growth in overtime costs incurred since the original review was completed. Due to findings in the 2010 report, the Audit Committee of the House of Assembly Management Commission issued a recommendation to have the current overtime policies for employees of the Newfoundland and Labrador legislature reviewed in relation to the banking of overtime and time-off-in-lieu and the rates of payout for banked overtime and time-off-in-lieu.
- The employees of the Legislature follow one of two sets of policies for overtime. Management employees follow the management overtime policy developed by the Public Service Secretariat while non-management employees follow the policy as outlined in the General Service collective agreement. Political support staff members within the Legislature are currently not entitled to bank or be paid overtime.
- At its March 24, 2010 meeting, the Commission considered the recommendation of the Audit Committee that a review of the overtime and annual leave payout policy be carried out. It was recommended that an ad hoc committee to consist of three Members of the House of Assembly undertake a review of the overtime payout policy. The review was to include consultations with the Executive Branch on its current review of the policy. CM2010-035 refers.
- Jurisdictions across Canada were surveyed to determine their overtime policies, especially as they relate to employees of their respective legislatures. The majority of the jurisdictions polled responded to the request for information and their responses are discussed in the research report that has been attached. A number of jurisdictions have included clauses in their policies that require banked overtime to be used by a certain date; if it is not used it is paid automatically to the employee.

- The Committee recognizes that the current rules and practices governing overtime in the public service need to be reviewed. In the absence of a unique formal overtime policy, employees of the Legislature use the policies set forth by the Public Service Secretariat. The current policies of the Secretariat do not set limits on overtime and do not address the accumulation of overtime and time off in lieu over several years. The Public Service Secretariat is completing a report on overtime that should be released in the fourth quarter of 2010. The Committee has discussed a number of overtime policy options for the Legislature and will wait until the release of the Public Service Secretariat's report to review any new policies that may affect the employees of the Legislature.

Analysis:

Legal Consultation(s):

The Clerk of the House of Assembly, the Law Clerk and the Manager of Human Resources and Payroll Administration for the House of Assembly met with the Committee on June 22, 2010. Please see attached summary of the meeting and background documentation.

Internal Consultation(s):

The Clerk of the House of Assembly, the Law Clerk and the Manager of Human Resources and Payroll Administration for the House of Assembly met with the Committee on June 22, 2010. Please see attached summary of the meeting and background documentation. The Chief Financial Officer of the House of Assembly met with the Committee on June 23, 2010. Please see the attached documentation from the meeting.

External Consultation(s):

The Chair of the Committee spoke with a representative of the Public Service Secretariat in June and July, 2010 and was briefed on the progress of a report the PSS is completing on overtime.

Comparison to Government Policy:

The policies followed by the House of Assembly are currently the same as the government wide policies set by the Public Service Secretariat. The PSS will release a report in the fourth quarter of 2010 that will analyze current government policy and recommend changes to be implemented.

Financial Impact:

Financial implications of current policies are attached and any further analysis will have to be completed upon the release of the PSS report.

Legislative Impact:

There is no current legislative impact.

Options: The Committee's recommended option is for the Commission to defer any decision until after the Public Sector Secretariat's report has been released.

Status: Upon completion of historical and jurisdictional background research, the Committee determined a number of areas in the current overtime policy in which changes were required. After completing consultations with key internal and external stakeholders, the Committee met on July 27, 2010, and determined that it would be worthwhile to wait for the report from the Public Service Secretariat before any changes in current policies are recommended.

Action Required: For information purposes only.

Drafted by: J. Craig Drover
Date: June 1, 2010
Amended: August 24, 2010

Approved by: Bob Ridgley, MHA

Attachments:

1. Historical and Jurisdictional Research

House of Assembly Management Commission

Sub-Committee on Overtime

Historical and Jurisdictional Research

Research Summary

The Auditor General of Newfoundland and Labrador issued reports in 2001 and 2010 that included a review on the overtime use within provincial government departments. The 2001 report found that overtime costs had risen substantially in the five year period beginning in 1997. The findings released in the 2010 report identified the continued substantial growth in overtime costs incurred since the original review was completed. Due to findings in the 2010 report, the Audit Committee of the House of Assembly Management Commission issued a recommendation to have the current overtime policies for employees of the Newfoundland and Labrador legislature reviewed.

The employees of the Legislature primarily follow one of two sets of policies for overtime. Management employees follow the management overtime policy developed by the Public Service Secretariat while non-management employees follow the policy as outlined in the General Service collective agreement. Political support staff within the Legislature are currently not entitled to bank or be paid overtime. A review of the current policies and practices governing overtime is reviewed in the report. The tax and pension implications of the current policies have been researched and are reviewed in this report also.

Jurisdictions across Canada were surveyed to determine their overtime policies, especially as they relate to employees of their respective legislatures. The majority of the jurisdictions polled responded to the request for information and their responses are discussed within the report. A number of jurisdictions have included clauses in their policies that require banked overtime to be used by a certain date or it is automatically paid to the employee.

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Introduction

The 2010 Auditor General of Newfoundland and Labrador report included a comprehensive review of overtime within Government departments. This review was in follow up to an initial audit on overtime expenditures that was completed in the 2001. The 2010 review found that overtime and time off in lieu (TOIL) costs have increased dramatically since 2001. Similarly, the 2001 report found that overtime had increased substantially in the five year period from 1997 to 2001. Overtime continues to represent a significant cost and a considerable receivable to Government departments.

The current overtime policy issued by the Public Service Secretariat does not address the practice of accumulating or banking overtime or TOIL. Overtime hours worked are accumulated in order to be paid out or used at a later date. The policy states that any overtime has to be paid out at the employee's current level of pay and that the employee cannot be paid more than 10% of their salary in overtime in a fiscal year. As a result of the current overtime policies and practices there exists substantial long term receivables owing to employees that potentially relate to overtime incurred in previous positions and at lower rates of pay.

The Audit Committee of the House of Assembly's Management Commission discussed the findings contained in the 2010 Auditor General's report as they relate to the Legislature. The Committee recommended to the Management Commission that the current policies and practices related to overtime be reviewed. This report will include a review of the current policies and practices for overtime within Newfoundland and Labrador public service as well as discuss the policies and practices of other jurisdictions in Canada.

Overtime Policy Review

There are two existing overtime policies for employees within the Newfoundland and Labrador public service. The policy for management employees has been issued by the Public Service Secretariat while the policy for non-management employees is stipulated in the various collective agreements. Political support staff members within the Legislature are not entitled to bank or be paid overtime at this time.

According to the overtime policy statement issued by the Public Service Secretariat (PSS), overtime is defined as:

Work, performed on a specific task or designated project which requires employees to work in excess of their regularly scheduled work hours that has been approved by the Deputy Minister as necessary to the operational requirements of the Department. (PSS, 2002)

The PSS policy applies to management employees except Executive Secretaries and managers who work rotating shifts. Overtime compensation is based on the number of hours worked during a consecutive eight week period. After a period of 35 hours worked, employees are compensated with one day credit for every five hours overtime performed. For example an employee who works 48 hours of overtime will receive three days of time off credits. Employees who work over 70 hours of overtime may be compensated either with time off in lieu or by payment, at the discretion of the head of the department. An employee may only receive 10% of his/her annual salary in overtime payment in any fiscal year and is reimbursed at the employee's current salary. The policy does not specifically address the practice of banking overtime. When contacted, the PSS advised that this practice more than likely originated during lean budget years when departments may not have had budgets available to pay out all overtime costs. Accrued overtime has since become a major receivable in the Public Accounts.

The NAPE General Service collective agreement defines overtime as:

Means work performed by an employee in excess of his/her scheduled work week or work day. (NAPE, 2009)

Employees covered by the collective agreement are compensated at a rate of time and ½ for all time worked in excess of their agreed upon work week or day. The collective agreement allows the permanent head of the department to grant time off in lieu of compensation for any time worked at the request of the employee.

The Department of Finance was contacted to determine if there were any pension implications of banking overtime. The response from the Pensions Division was as follows:

There are no pension implications for payments of overtime, whether paid when first earned or when a TOIL/OT bank is paid out at a later time. In accordance with the Civil Service "Payroll / Personnel User Guide" overtime payments made when first earned are required to be paid out under Earnings Code 02. These earnings are flagged on the system as non-pensionable and accordingly no pension deductions are applied to these earnings. In accordance with the Civil Service "Payroll / Personnel User Guide" overtime payments made from a bank of TOIL/OT are required to be paid out under Earnings Code 45 or 46. These earnings are also flagged on the system as non-pensionable and accordingly no pension deductions are applied to these earnings.

In 2010 the Comptroller General provided the Chair of the Audit Committee with correspondence from the Canada Revenue Agency confirming that there were no tax implications related to the current practice of banking overtime to be paid or taken at a later date. Please see Appendix A for a copy of the correspondence.

Historical Review

The Office of the Auditor General of Newfoundland and Labrador has completed two reviews on overtime within Government departments. The first review was contained in the 2001 Auditor General's report. The follow up report was included in the 2010 Auditor General's report and contained similar issues to the ones identified in the 2001 report. A review of the findings contained in the two reviews is contained below.

Overview of the 2001 Auditor General's Report on Overtime

In 2001 the Auditor General of Newfoundland and Labrador completed a review on overtime within Government departments. The review was based on the overtime paid and owed to employees of Government between 31 March 1997 and 31 March 2001. The scope of the audit also included a review of internal controls to ensure that overtime was accumulated and paid in accordance with policy and the respective collective agreements. The review of overtime completed in 2001 found that the overtime costs had increased from \$7.7 million in 1997 to \$13.5 million in 2001. Three departments incurred 88% of the total overtime costs paid for the year ending 31 March 2001. The departments identified as having the highest costs were Works, Services and Transportation (69%), Justice (12%) and Forest Resources and Agrifoods (7%). The review found that TOIL had increased from \$2.4 million in 1997 to \$4.2 million in 2001. The Auditor General raised concerns that due to inadequacies in leave systems the total overtime earned and banked and then used as paid leave cannot be readily determined. See Appendix B for a copy of the 2001 overtime review.

Overview of the 2010 Auditor General's Report on Overtime

The 2010 overtime review completed by the Office of the Auditor General found that overtime costs had increased by \$7.4 million or 55% from the last review in 2001. Three departments accounted for 86% of total overtime paid in 2009 – Transportation and Works (\$11.9 million or 57%), Justice (\$2.3 million or 21%) and Natural Resources (\$1.6 million or 8%). These are primarily the same three departments that incurred 88% of the overtime paid in 2001. In the eight year period from 2001 to 2009, 445 employees received in excess of 50% of their regular salaries in overtime. It was also found that forty employees received more than \$30,000 in overtime payments in 2009. The review found that the TOIL liability has increased by \$6.7 million or 160% since 2001. Forty three employees were found to have accumulated TOIL balances that equaled in excess of 50% of their regular salary. See Appendix C for a copy of the 2010 overtime review.

Jurisdictional Review

Alberta

According to the response from the Legislative Assembly of Alberta:

- Staff in Alberta is compensated at time and one-half for time worked in excess of normal daily or weekly hours, and time is normally taken as time off in lieu within the calendar or fiscal year.
- There are some situations where staff historically has earned straight time off, such as IT staff or Hansard part-time salaried employees who bank time off to use outside of session, but they would be the exceptions rather than the rule.
- Management employees earn a vacation supplement of 5 days in a full calendar year in lieu of any extra hours worked. Management employees who are required to work variable hours during sessions of the Legislative Assembly (Table Officers, SAA) earn an additional sessional supplement of 5 days for each full calendar year in lieu of any extra sessional hours worked.

- Overtime must be approved in advance by a supervisor, and should overtime be paid out it is normally calculated from the hourly rate an employee was earning when the overtime was worked.

Nunavut

In Nunavut, Senior Managers are not eligible for overtime worked.

If (Legislative Staff) Excluded Employees are required to work 0.5 hours or more in excess of the daily or weekly standard hours, they shall be paid for the overtime at a rate of:

- (a) 1.5 times their rate of pay for the first four consecutive hours of work; and
- (b) 2.0 times their regular rate of pay for all hours of worked after the first four consecutive hours and double time (2) for all hours worked on the second or subsequent day of rest, provided the days of rest are consecutive.

Please see Appendix D for a copy of the Government of Nunavut's overtime policy.

Saskatchewan

According to the submission of the Saskatchewan Legislative Assembly Service:

- Employees are aligned either to the in-scope classification or out of scope classification and compensation plans of the public service in Saskatchewan. We are particular in our use of the word "aligned" because the employees are not employees of executive government nor unionized.
- Our overtime policy for out of scope aligned employees is different – any approved overtime is banked at time and a half and there is no option for payout. In our jurisdiction, the hours of work for out of scope employees are undefined and the level of compensation contemplates that a moderate overtime may be required on a fairly regular basis. Our practice in approving overtime is that the extra work be associated with unusual or emergent

situations. The overtime is banked as time in lieu and out of scope employees can carry over a maximum of 120 hours of time in lieu from one fiscal year into the next. Despite being able to carry over 120 hours of time in lieu, out of scope employees can only carry over a maximum of 320 hours of all forms of entitlements from one fiscal year to the next – time in lieu, vacation (based on years of service) or scheduled days off (12 per year). Any hours in excess of 320 is paid out at the employee's current rate of pay. If an employee promoted, any pay out would be at their higher rate of pay.

Please see Appendix E for a copy of the overtime policies of the Legislative Assembly of Saskatchewan.

British Columbia

The policies of the Legislative Assembly of British Columbia are as follows:

- Non-management employees: Entitled to compensation for time worked or traveled on Legislative Assembly business in excess of their (a) scheduled daily hours as established for full-time employees (7 hours); or (b) maximum daily hours for those employees on modified work weeks; or (c) agreed averaging period.
- Overtime is compensated at time and one-half for the first two hours of overtime on a regularly scheduled work day, double time for hours worked in excess of the first two hours noted above, and double time for all hours worked on a day of rest. Compensation of overtime is on a daily basis and not cumulative. Overtime is compensated in cash or compensatory time off (CTO), or a combination of both. Overtime worked between April 1st of the first year and March 31st of the second year but not taken as time off before September 30th of the second year must be paid out on September 30th of the second year - or upon retirement or termination. It is paid out at the rate it was earned.

- An employee who is promoted can carry their overtime into their new position, subject to it being paid out at the rate it was earned and also subject to the payout policy of September 30th in the second year, as noted above.
- Employees required to work in excess of 2.5 hours overtime after their scheduled daily hours are provided with a meal or reimbursed with an overtime meal allowance (currently set at \$15.00 and reviewed annually) and are given a ½ hour paid break. A further meal allowance and meal break is provided again after four additional hours, and thereafter provided after every three additional hours that are worked and paid at the overtime rate. An employee required to work overtime adjoining their regularly scheduled shift is entitled to 8 clear hours between the end of the overtime work and the start of their next regular shift. If eight (8) clear hours are not provided, overtime rates apply to the hours worked in their next regular shift.
- Management employees: There is no formal overtime policy for management employees.

Manitoba

In Manitoba, the overtime policies outlined in the Manitoba Government Employees Union agreement are mirrored. Premium overtime is paid according to classification as set out in the agreement. Overtime may be compensated by pay or time off in lieu (compensatory leave). Generally, most management positions are classified at a level where premium overtime is not paid and the employee banks straight time. Employees are able to carry over OT or compensatory leave from one year to the next; however some departments choose to pay out any balances at the end of the fiscal year. Overtime is always paid at the rate it is earned. If an employee transfers to another department, the overtime earned must be paid out or time off in lieu (compensatory leave) by the home department. This expense is not transferred to the new dept.

Northwest Territories

In the Northwest Territories:

- Management does not receive overtime.
- Overtime for non-management employees is compensated as follows:
 - One and a half (1 ½) times the base salary for all hours worked; and
 - Two (2) times the base salary for all hours worked after the first four (4) consecutive hours of overtime; and
 - Two (2) times the base salary for all hours worked on the second or subsequent day of rest providing the days of rest are consecutive.
- Employees can opt take time off in lieu but can only lieu time is capped at 75 hours each fiscal year (it cannot be replenished). Employees are permitted to carry over 37.5 hours into the next fiscal year but again the maximum that can be earned is 75 (e.g. if an employee carries over 20 hours of LT, they can then only earn 50 hours in the new fiscal year).

Ontario

In Ontario, overtime is based on Employment Standards Legislation and is defined as overtime after 44 hours are worked in a given week. The policy is based on job classification and those classified in non-management receive time off in lieu or pay. All overtime is paid at the rate at the time of pay out which is every December if not previously used as lieu time. There are no carry forward provisions with non-management. Management staff receives Overtime Compensation days, which is five days per year with no cash value at the time of separation. At the end of the year, if an employee has not used his or her five days, they may be carried over into the next calendar provided that the employee's banked time does not exceed twenty days. An employee may carry forward banked days into a new position. Any banked time used will be

compensated at the new rate but employees must use any banked time before utilizing any leave entitlements related to the promotion.

Prince Edward Island

The Legislative Assembly of PEI does not pay overtime. Hours worked beyond the standard 37½ per week are taken as time off in lieu (at straight time). These hours can be carried into the next fiscal year; however, because up to a full year entitlement of unused vacation can be paid to an employee upon termination, overtime hours are normally used before any vacation time is taken. A terminating employee would not be compensated for unused overtime in their bank.

Yukon

In the Yukon, there is no compensation such as "overtime" for Managers. A manager is allotted ten days paid leave per year as recognition of the extra hours required of managers. This compensation is afforded to all Managers regardless if they work overtime or not as overtime is not tracked. Non-management staff members are compensated for hours of overtime worked at a rate of 1.5 for the first four hours per day and double time thereafter. An employee shall be compensated for hours of overtime worked on his/her first day of rest at the rate of 1.5 for the first four hours and double time thereafter and for hours of overtime worked on the second or subsequent day of rest at a rate of double time. All overtime for Managers or staff can be taken as time off in lieu of pay as long as the leave is used by the end of March each calendar year. Any earned but unused leave is paid out by the end of the year.

Appendix A – Correspondence with the Canada Revenue Agency (CRA)

Ridgley, Bob

From: Williams, Ronald
Sent: Thursday, February 25, 2010 3:44 PM
To: Ridgley, Bob
Subject: FW: Payout of overtime

Hi, As requested, please see below...the email from the CRA person on the overtime matter.

Best regards.

Ron Williams, C.A.
Comptroller General of Finance, Office of the Comptroller General
Department of Finance
P.O. Box 8700
St. John's, NL, Canada
A1B 4J6 Telp:709 729-5926

This response is based only on the review of the e-mail and/or verbal or other information received and there may be other factors unknown at this time that could alter this reply.

This message, including any attachments, is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorized review, use, disclosure or distribution is strictly prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message.

From: Williams, Ronald
Sent: Monday, January 18, 2010 3:21 PM
To: Marshall, Elizabeth
Subject: RE: Payout of overtime

Hi Beth, it was part of the email not an attachment, sorry, please scroll down and you will see the email from our contact.

Best regards.

Ron Williams, C.A.
Comptroller General of Finance, Office of the Comptroller General
Department of Finance
P.O. Box 8700
St. John's, NL, Canada
A1B 4J6 Telp:709 729-5926

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From: Marshall, Elizabeth
Sent: Monday, January 18, 2010 3:12 PM

To: Williams, Ronald
Subject: RE: Payout of overtime

Ron...there was no attachment. Could you re send? Thanks. Beth

From: Williams, Ronald
Sent: Thursday, January 14, 2010 4:51 PM
To: Marshall, Elizabeth
Subject: FW: Payout of overtime

Beth, Please find attached the response from CRA. I had the Director request this from our CRA contact as this matter was responded to verbally when it was previously raised by the Audit Committee.

Best regards,

Ron Williams, C.A.
 Comptroller General of Finance, Office of the Comptroller General
 Department of Finance
 P.O. Box 8700
 St. John's, NL, Canada
 A1B 4J6 Telp:709 729-5926

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From: Mercer, Byron
Sent: Thursday, January 14, 2010 1:20 PM
To: Williams, Ronald
Subject: FW: Payout of overtime

As requested Ron. This should be self explanatory but I just spoke with Judy (she called me) and as far as CRA is concerned, there is no time limit and in fact they do "bank" overtime as well for some work their staff incurs via overtime. She did refer to our union contracts and whatever stipulations there might be in those but as far as CRA is concerned, we are following their requirements with respect to payout (Income tax deducted) and reporting.

From: Moores, Judy [mailto:Judy.Moores@cra-arc.gc.ca]
Sent: Thursday, January 14, 2010 1:16 PM
To: Mercer, Byron
Subject: RE: Payout of overtime

Byron,

The income is T4'd and taxed in the year of receipt. If overtime is banked and taken at some later date either as income or as time off, that is fine. The income should be reported in the year received.

Judy Moores
 Intergovernmental Relations Advisor
 Newfoundland & Labrador Tax Services Office
 (709) 772-6668

From: Mercer, Byron [mailto:byronmercer@gov.nl.ca]

Sent: January 14, 2010 11:22

To: Moores, Judy

Subject: Payout of overtime

Judy, I think I may have come to you with this question before (by phone if I recall) relating to payout of overtime. The Provincial Government has a policy of, depending on the fiscal situation of a particular program/department, banking overtime ie. having overtime recorded as owed for either eventual payout at a later date or to allow an employee to take time of in lieu. In certain circumstances limits are placed on how much can be paid out in a fiscal year, the intent being to try and be fiscally responsible with overall salary costs each year. Eventually, this recorded overtime is paid out and deducted income tax accordingly, certainly by the time a particular employee leaves Government. Is there any issue with CRA with keeping this worked overtime on the books for an indefinite period of time, bearing in mind that it is paid out eventually and reported for T4 purposes at that time?

I would appreciate a quick answer on this Judy as Executive in my department are attending a meeting this afternoon and this question has to be addressed at that meeting. Thanks.

"This email and any attached files are intended for the sole use of the primary and copied addressee(s) and may contain privileged and/or confidential information. Any distribution, use or copying by any means of this information is strictly prohibited. If you received this email in error, please delete it immediately and notify the sender."

Appendix B – 2001 Auditor General's Review of Overtime

3.8 A Review of Overtime

Introduction

For the year ended 31 March 2001, employees of Government departments were paid salaries of \$288.3 million which included \$13.5 million in overtime compensation. Overtime compensation is provided to employees who are required to perform duties outside normal working hours. Compensation for overtime is determined in accordance with various policies and collective agreement provisions. Figure 1 outlines overtime payments during the last five years and shows these payments as a percentage of salary costs for each year.

Figure 1

Salaries and Overtime Years ended 31 March (\$ millions)

Description	1997	1998	1999	2000	2001
Salaries, including overtime	\$271.5	\$264.5	\$273.7	\$270.8	\$288.3
Overtime	\$7.7	\$9.2	\$11.1	\$12.7	\$13.5
Overtime as a % of salaries	2.8%	3.5%	4.1%	4.7%	4.7%

Source: Public Accounts and General Service Payroll

As this Figure indicates, overtime payments in Government have increased in total dollars and as a percentage of salaries.

Scope and Objectives

We completed our review in April 2001. The objectives of our review were to determine:

- the amount of overtime paid to employees of Government departments over the last five years from 31 March 1997 to 31 March 2001;
- the amount of overtime owed to employees of Government departments as of 31 March 1997 to 31 March 2001; and

3.8 A Review of Overtime

- whether adequate controls are in place to ensure overtime is authorized and paid in accordance with collective agreement provisions and Government policy.

Conclusions

Over the last five years reviewed, overtime payments have increased significantly, from \$7.7 million for the year ended 31 March 1997 to \$13.5 million for the year ended 31 March 2001. This represents an increase of 75% over these five years. Three departments incurred 88% of the overtime paid during the year ended 31 March 2001. These three departments were the Department of Works, Services and Transportation (69%), the Department of Justice (12%), and the Department of Forest Resources and Agrifoods (7%).

For the last three fiscal years, Government significantly exceeded its budget for overtime by \$4.4 million, \$5.6 million and \$5.5 million respectively. Three departments were responsible for 84% of the overtime payments in excess of budget during the year ended 31 March 2001. These three departments were the Department of Works, Services and Transportation (58%), the Department of Justice (13%), and the Department of Forest Resources and Agrifoods (13%).

Our review of the transfer of funds to and from salaries for the year ended 31 March 2000 indicated that many of these transfers did not comply with Government's Transfer of Funds Policy.

In addition to paying employees for overtime worked, Government also allows employees to accumulate or bank their overtime and use it as paid leave or receive monetary compensation at a later date such as upon termination. Accumulated and unpaid overtime owed to employees has increased from \$2.4 million at 31 March 1997 to \$4.2 million at 31 March 2001. Although Government knows that this amount is owed to employees as at 31 March 2001, because of the inadequacies in leave systems in most departments, it does not have details on the total overtime earned and banked during the year or the amount which has been used as paid leave. As a result of this lack of information, Government cannot adequately manage overtime costs.

Overtime payments to employees are not always accurate. Our review of 150 random overtime payments in 2000-2001 identified 10 payment errors ranging from an underpayment of \$18 to an overpayment of \$1,015.

3.8 A Review of Overtime

Findings

Overtime Payments - Summary

Over the past five years, overtime payments have increased significantly, from \$7.7 million for the year ended 31 March 1997 to \$13.5 million for the year ended 31 March 2001. This represents a total increase of 75% over these five years. Figure 2 summarizes the overtime paid to employees of government departments over the past five years. As indicated in Figure 2, three departments incurred 88% of the overtime paid during the year ended 31 March 2001. These three departments were the Department of Works, Services and Transportation (69%), the Department of Justice (12%), and the Department of Forest Resources and Agrifoods (7%).

Figure 2

Overtime Payments Years Ended 31 March (\$000's)

Department	1997	1998	1999	2000	2001
Works, Services and Transportation	\$ 5,053	\$ 6,068	\$ 7,214	\$ 7,975	\$ 9,328
Justice	649	832	944	1,430	1,625
Forest Resources and Agrifoods	707	669	1,202	1,682	1,015
Mines and Energy	176	243	208	253	241
Tourism, Culture and Recreation	287	276	242	222	229
Executive Council	114	116	244	194	196
Government Services and Lands	156	189	223	151	171
Environment and Labour	62	43	116	98	120
Municipal and Provincial Affairs	72	103	95	93	111
Human Resources and Employment	136	176	114	112	103
Education	91	116	133	84	75
Finance	89	130	126	109	74
Fisheries and Aquaculture	35	87	82	112	66
Health and Community Services	8	14	63	81	38
Industry, Trade and Technology	58	30	7	2	33
Development and Rural Renewal	11	24	74	57	28
Legislature	6	46	56	7	17
Public Service Commission	3	1	0	0	6
Total overtime	\$7,713	\$9,163	\$11,143	\$12,662	\$13,476

Source: General Service Payroll Records

3.8 A Review of Overtime

Comparison of Budget to Actual Overtime Expenditures

Given the significant increase in overtime paid over the past five years, we compared the original amount budgeted for overtime to the actual overtime paid. Budget information prior to 1999 was not readily available and therefore, we limited our analysis to the past three years. This analysis is presented in Figure 3. As this Figure indicates, three departments were responsible for 84% of the overtime payments in excess of budget during the year ended 31 March 2001. These three departments were the Department of Works, Services and Transportation (58%), the Department of Justice (13%), and the Department of Forest Resources and Agrifoods (13%).

Figure 3

Overtime Budgets and Payments Years Ended 31 March (\$ 000's)

Department	1999			2000			2001		
	Budget	Payments	Over (Under)	Budget	Payments	Over (Under)	Budget	Payments	Over (Under)
Works, Services and Transportation	\$5,206	\$7,214	\$2,008	\$5,352	\$7,975	\$2,623	\$6,150	\$9,328	\$3,178
Justice	656	944	288	798	1,430	632	910	1,625	715
Forest Resources and Agrifoods	284	1,202	918	307	1,682	1,375	318	1,015	697
Mines and Energy	153	208	55	148	253	105	162	241	79
Tourism, Culture and Recreation	47	242	195	42	222	180	59	229	170
Executive Council	60	244	184	66	194	128	13	196	183
Government Services and Lands	105	223	118	97	151	54	141	171	30
Environment and Labour	28	116	88	27	98	71	27	120	93
Municipal and Provincial Affairs	44	95	51	58	93	35	63	111	48
Human Resources and Employment	9	114	105	6	112	106	6	103	97
Education	92	133	41	86	84	(2)	81	75	(6)
Finance	0	126	126	53	109	56	40	74	34
Fisheries and Aquaculture	25	82	57	21	112	91	22	66	44
Health and Community Services	0	63	63	3	81	78	7	38	31
Industry, Trade and Technology	15	7	(8)	15	2	(13)	18	33	15
Development and Rural Renewal	26	74	48	0	57	57	0	28	28
Legislature	5	56	51	4	7	3	5	17	12
Public Service Commission	0	0	0	0	0	0	0	6	6
Total	\$6,755	\$11,143	\$4,388	\$7,083	\$12,662	\$5,579	\$9,022	\$13,476	\$5,454

Source: Oracle Financial Analyzer and General Service Payroll System

3.8 A Review of Overtime

As indicated in Figure 3, actual overtime paid significantly exceeded the amount of overtime budgeted for the years ended 31 March 1999, 31 March 2000 and 31 March 2001 by \$4.4 million, \$5.6 million and \$5.5 million respectively. To determine where the funds came from to pay for the additional salaries and increased overtime, we analyzed the budget transfers for salaries for 1999-2000.

In summary, our review indicated that the salary budget for departments as presented in the 1999-2000 estimates was increased from \$266.5 million to \$274.0 million, a total increase of \$7.5 million of which \$5.6 million was required to pay overtime. Figure 4 summarizes the transfers of funding into salaries and out of salaries for 1999-2000.

Figure 4

Salary Budget Transfers Year ended 31 March 2000

Budget Object	Net Transfers
Original salary budget	\$266,524,100
Add transfers into salaries from:	
Purchased Services	4,046,430
Contingency Reserve Fund	2,719,200
Grants and Subsidies	1,054,200
Transportation and Communication	300,900
Property, Furnishings, and Equipment	202,180
Debt Expenses	141,400
Supplies	74,620
Professional Services	42,675
Less transfers out of salaries to:	
Information Technology	(735,200)
Employee Benefits	(16,300)
Allowances and Assistance	(287,000)
Net increase in salary budget	7,543,105
Revised salary budget	\$274,067,205

Source: Financial Management System

Our review of the \$7.5 million increase in funding required for the additional salaries and increased overtime was paid by transferring funds from a number of program areas throughout Government, and in 11 instances, from the contingency reserve fund. Our review also indicated the following:

- The \$7.5 million increase in funding for additional salaries and increased overtime was provided by 336 individual transfers. Many of these transfers did not comply with Government policy which does not permit a transfer of funding from one area to another unless there are **permanent savings** in the first area. In 1999-2000, Government transferred significant amounts of money into salaries but also transferred significant amounts of funding out of salaries. The transfer of funds into and out of salaries throughout the year contravenes Government's *Transfer of Funds Policy* and indicates inadequate budgetary control.
- Significant funds were transferred from a number of program areas to pay additional salaries and increased overtime. For example:
 - \$1.2 million was transferred from capital funding which was intended for capital construction projects;
 - \$825,000 was transferred from capital funding which was intended for construction of a part of the Trans Labrador Highway; and
 - \$295,500 was transferred from funding which was intended for grants for agricultural programs.

Overtime Owed to Employees But Not Yet Paid

In addition to overtime which has been paid, Government also maintains a record of overtime earned by employees but not yet paid. Employees have the option of using this earned overtime as paid leave or receive payment for it. This unpaid overtime is also increasing and as indicated in Figure 5, totalled \$4.2 million as at 31 March 2001.

3.8 A Review of Overtime

Figure 5

Overtime Owed to Employees But Not Yet Paid
31 March
(\$ 000's)

Department	1997	1998	1999	2000	2001
Works, Services and Transportation	\$ 970	\$ 955	\$1,259	\$1,541	\$2,372
Tourism, Culture and Recreation	154	258	334	409	526
Government Services and Lands	52	55	64	66	244
Executive Council	203	226	223	182	230
Mines and Energy	52	38	56	100	158
Development and Rural Renewal	55	46	42	98	156
Human Resources and Employment	470	175	300	89	84
Forest Resources and Agrifoods	45	48	171	202	79
Finance	52	38	38	45	68
Justice	16	24	36	39	49
Fisheries and Aquaculture	106	47	18	42	38
Environment and Labour	78	82	133	160	85
Health and Community Services	7	6	63	8	26
Education	81	65	69	84	21
Municipal and Provincial Affairs	29	38	49	53	16
Industry, Trade and Technology	24	17	28	14	13
Legislature	11	7	9	9	7
Total	\$2,405	\$2,125	\$2,892	\$3,141	\$4,172

Source: Consolidated Revenue Fund Financial Statements and Supporting Working Papers

The increase in accumulated overtime each year is comprised of new overtime earned, reduced by overtime which has been paid for and overtime which has been used as paid leave. While the total amount owed each year is increasing and some Government departments do have systems in place to record information on overtime, Government does not determine how much new overtime was recorded, how much of this overtime was used as paid leave, and how much was paid for. Since Government does not know the total overtime incurred during the year, it cannot adequately manage overtime incurred by government departments.

3.8 A Review of Overtime

Our review indicated that as of 31 March 2001, 43 individuals were each owed in excess of \$10,000, representing a liability of \$731,600 for approximately 31,500 hours, 5 employees were owed in excess of \$25,000 each and one individual has accumulated over 1,882 hours or \$47,615 in overtime. In a number of cases, these individuals were also paid during the year for some of their overtime.

We selected a number of employees and reviewed the changes to their unpaid overtime balances. For the most part, adequate supporting documentation was on file. However, although the overtime was approved by supervisors, in most instances, where applicable, Requests for Overtime Performance were not approved prior to performance of the overtime as required by Government policy.

Overtime Payments - Detailed

As indicated in Figure 6, for the year ended 31 March 2001, 4,383 employees were paid overtime in the amount of \$13.5 million. Figure 6 also provides information on various ranges of overtime compensation received by the employees.

Figure 6

Summary of Overtime Payments Year Ended 31 March 2001

Amount	Number of Employees	% of Employees	Amount (\$ Million)	% of Total Amount
In excess of \$30,000 each	3	.1	.1	.7
Between \$20,000 - \$30,000 each	32	.7	.8	5.9
Between \$10,000 - \$20,000 each	232	5.3	3.0	22.2
Sub-Total of more than \$10,000 each	267	6.1	3.9	28.8
Less than \$10,000 each	4,116	93.9	9.6	71.2
Employees paid overtime	4,383	100.0	13.5	100.0

Source: General Service Payroll System

3.3 A Review of Overtime

Our review of the information provided in Figure 6 indicated the following:

- Of the 4,383 employees who received overtime payments during the year ended 31 March 2001, 267 (or 6.1%) were paid more than \$10,000 each in overtime compensation for a total of \$3.9 million or 28.8% of total overtime compensation.
- Of the 267 individuals receiving more than \$10,000 each, 90 (or 34%) are employed in the Marine Services Division of the Department of Works, Services and Transportation. Of the \$3.9 million in overtime paid to employees in excess of \$10,000 each, these 90 individuals were paid \$1.5 million (or 38%) of the \$3.9 million. One individual was paid approximately \$41,435 in overtime compensation, representing almost 112% of the individual's annual salary. A second individual was paid approximately \$29,000 in overtime compensation or 73% of annual salary.

Of the 4,116 individuals receiving less than \$10,000 each, 109 (or 3%) are employed in the Marine Services Division of the Department of Works, Services and Transportation. Of the \$9.6 million in overtime paid to employees less than \$10,000 each, these 109 individuals were paid \$480,000 (or 5%) of the \$9.6 million.
- Of the 4,116 employees who received less than \$10,000 each in overtime payments, 317 were employees of the Royal Newfoundland Constabulary who were paid \$865,000 (or 9%) of the \$9.6 million.
- Of the 267 employees who received greater than \$10,000 each in overtime payments, 34 were employees of the Labrador District of the Department of Works, Services and Transportation who were paid \$397,000 (or 10%) of the \$3.9 million.

We selected a random sample of 150 payments to individuals and reviewed the supporting overtime records for these payments. This review identified 10 payment errors ranging from an underpayment of \$18 to an overpayment of \$1,015. The total value of payments tested was \$73,154 with total error of \$1,797 overpayment. In addition, for the most part, Requests for Overtime Performance were not approved prior to performance of the overtime as required by Government policy.

3.8 A Review of Overtime

Recommendation

Government should review overtime incurred to ensure it is reasonable and to determine whether changes can be made to reduce the amount of overtime being incurred, while at the same time implement information systems to provide details of overtime.

Treasury Board Secretariat's Response

Treasury Board is very concerned with the growth in overtime costs, and in fact had initiated its own review prior to receipt of the Auditor General's Report. A Committee has been established to look at ways and means to reduce overtime costs, to ensure current policies are being enforced and to determine if new policies and procedures are required.

PART 2.1

EXECUTIVE COUNCIL

REVIEW OF OVERTIME

Executive Summary

Overtime represents the hours worked by an employee in the performance of a specific task or a designated project that requires the employee to work on designated paid holidays or in excess of their regularly scheduled or normal hours of work. Employees are compensated for their overtime work either by payment or by authorized time-off-in-lieu (TOIL). Overtime represents a significant cost for Government and for the year ended 31 March 2009, Government departments paid a total of \$20.9 million in overtime and, at 31 March 2009, there was a total of \$10.9 million owing to Government employees related to TOIL.

Given the significant cost associated with overtime, it is important for Government to have systems and procedures to budget, authorize, record, monitor and control these costs. Such systems and procedures include a requirement to consider alternate work arrangements in order to minimize overtime costs.

Subsequent to our initial review in 2001, Government established a committee which issued 42 recommendations to enhance monitoring of overtime expenditures with a view to reducing overtime costs. However, our review of overtime for Government departments from our initial review to 31 March 2009 indicated that overtime costs have significantly increased during this period. As a result, Government has not been successful in reducing overtime costs. Furthermore, our review indicated that Government is doing a poor job in budgeting overtime payments. In particular:

Overtime Payments

- Overtime payments have increased by \$7.4 million (55%) from \$13.5 million in 2001 to \$20.9 million in 2009. The increase is accounted for as follows:
 - \$2.9 million - Justice (overtime payments of \$1.6 million in 2001 and \$4.5 million in 2009 representing an increase of \$2.9 million or 181%);
 - \$2.6 million - Transportation and Works (overtime payments of \$9.3 million in 2001 and \$11.9 million in 2009 representing an increase of \$2.6 million or 28%);

Review of Overtime

- \$0.3 million - Natural Resources (overtime payments of \$1.3 million in 2001 and \$1.6 million in 2009 representing an increase of \$0.3 million or 23%); and
- \$1.6 million - all other departments (overtime payments of \$1.3 million in 2001 and \$2.9 million in 2009 representing an increase of \$1.6 million or 123%).
- Three departments accounted for \$18.0 million (86%) of the total \$20.9 million paid in 2009:
 - \$11.9 million (57%) - Transportation and Works - \$7.5 million relates to Depots and \$3.6 million relates to the Marine Services Division;
 - \$4.5 million (21%) - Justice - \$2.3 million relates to the RNC and \$1.8 million relates to Corrections; and
 - \$1.6 million (8%) - Natural Resources - \$1.1 million relates to Forest Management.
- During our review, we identified many employees who received significant overtime payments during the period 1 April 2001 to 31 March 2009. We found the following:
 - In the 8 year period to 2009, 445 employees each received at least 50% in excess of their regular pay in overtime payments. The regular pay of these employees totalled \$20.3 million while their overtime payments totalled \$13.0 million. Therefore, on average, these employees received overtime payments equal to 64% of their regular pay.
 - In 2009, 40 employees received \$30,000 or more each in overtime payments during the year totalling \$1.8 million and accounted for 8.6% of all overtime paid during 2009. In 2001, 3 employees received \$30,000 or more each in overtime payments during the year totalling \$0.1 million and accounted for 0.7% of all overtime paid during 2001.
 - The Marine Services Division and the RNC had the most instances of significant overtime payments. For example:

A marine engineer at the Department of Transportation and Works has been paid overtime totalling \$303,000 for the five year period 2005 through to 2009 as follows: 2005 - \$31,000; 2006 - \$42,000;

Review of Overtime

2007 - \$69,000; 2008 - \$58,000; and 2009 - \$103,000. This employee's regular pay during this period was \$296,000; therefore, this employee received \$599,000 from the regular pay and overtime during this five year period and received 102% of their regular pay in overtime payments.

A sergeant at the RNC has been paid overtime totalling \$235,000 for the four year period 2006 through to 2009 as follows: 2006 - \$38,000; 2007 - \$62,000; 2008 - \$108,000; and 2009 - \$27,000. This employee's regular pay during this period was \$259,000; therefore, this employee received \$494,000 from their regular pay and overtime during this four year period and received 91% of their regular pay in overtime payments.

Time-Off-In-Lieu (TOIL)

- The liability for TOIL has increased by \$6.7 million (160%) from \$4.2 million in 2001 to \$10.9 million in 2009. The increase is accounted for as follows:
 - \$1.8 million - Transportation and Works (liability of \$2.4 million in 2001 and \$4.2 million in 2009 representing an increase of \$1.8 million or 75%);
 - \$1.0 million - Finance (liability of \$0.1 million in 2001 and \$1.1 million in 2009 representing an increase of \$1.0 million or 1,000%);
 - \$1.0 million - Justice (liability of \$0.0 million in 2001 and \$1.0 million in 2009 representing an increase of \$1.0 million or 1,000%);
 - \$0.7 million - Tourism, Culture and Recreation (liability of \$0.5 million in 2001 and \$1.2 million in 2009 representing an increase of \$0.7 million or 140%); and
 - \$2.2 million - all other departments (liability of \$1.2 million in 2001 and \$3.4 million in 2009 representing an increase of \$2.2 million or 183%).
- Four departments accounted for \$7.5 million (69%) of the total accumulated TOIL of \$10.9 million as at 31 March 2009:
 - \$4.2 million (39%) - Transportation and Works;

Review of Overtime

- \$1.2 million (11%) – Tourism, Culture and Recreation;
- \$1.1 million (10%) – Finance; and
- \$1.0 million (9%) – Justice.
- During our review, we identified many employees who accumulated significant amounts of TOIL during the period 1 April 2001 to 31 March 2009. We found the following:
 - In 2009, 43 employees each had an accumulated TOIL balance equal to at least 50% of their annual salary. The annual salary of these employees for 2009 totalled \$2.8 million while their accumulated TOIL balance totalled \$2.5 million. Therefore, on average, these employees had an accumulated TOIL balance equal to 89% of their annual salary.
 - In 2009, 43 employees had an accumulated TOIL balance of \$30,000 or more each which totalled \$2.6 million and accounted for 24% of all accumulated TOIL. In 2001, 2 employees had an accumulated TOIL balance of \$30,000 or more each which totalled \$93,000 and accounted for 2% of all accumulated TOIL.
 - Examples of significant instances of accumulation of TOIL are as follows:

An employee at the Legislature had accumulated TOIL of \$210,000 as at 31 March 2009. During the three year period, 2007 through to 2009, this employee accumulated \$186,000 as follows: 2007 - \$80,000; 2008 - \$41,000; and 2009 - \$65,000. This employee's annual salary for 2009 was \$96,000; therefore, this employee had accumulated TOIL equal to 219% of their annual salary.

The regional manager of one of the Arts and Culture Centres at the Department of Tourism, Culture and Recreation had accumulated TOIL of \$163,000 as at 31 March 2009. During the four-year period 2006 through to 2009, this employee accumulated \$88,000 as follows: 2006 - \$28,000; 2007 - \$16,000; 2008 - \$19,000; and 2009 - \$25,000. This employee's annual salary for 2009 was \$55,000; therefore, this employee had accumulated TOIL equal to 296% of their annual salary.

Review of Overtime

- Other than the RNC, Government does not have a policy which requires TOIL to be either used or paid by the end of a fiscal year. As a result, employees have accumulated significant amounts of TOIL. The value of the TOIL will increase as employees' salaries increase either through wage increases or reclassifications.

Monitoring Overtime Costs

- For the period 1 April 2001 to 31 March 2009 Government significantly exceeded its budget for overtime. During this period, Government budgeted \$67.5 million, while the actual payments totalled \$126.9 million. As this shows, actual payments exceeded budget by \$59.4 million (88%). The difference is accounted for as follows:
 - \$22.0 million (33%) – Transportation and Works;
 - \$16.8 million (25%) – Justice;
 - \$4.2 million (6%) – Natural Resources; and
 - \$16.4 million (24%) – All other departments.

In 2009, Government exceeded its budget by \$11.4 million (budget \$9.5 million and actual payments of \$20.9 million) or 120%. In 2008, Government exceeded its budget by \$12.3 million (budget \$8.6 million and actual payments of \$20.9 million) or 143%. This shows that Government is not doing a good job in budgeting for overtime payments.

- In order for Government to adequately monitor and control overtime costs, it requires complete information on all overtime hours worked, all overtime paid, and all overtime taken in TOIL. However, Government does not have a system that either provides total overtime hours worked or how many of these overtime hours were taken in TOIL. Furthermore, this can have a cumulative effect if it creates the need for overtime that in turn causes more overtime. As a result, Government cannot readily determine its total overtime costs. All Government can conclude with the current information is how much was actually paid out in overtime dollars during the year and the balance of TOIL at the end of the year.
- The Office of the Comptroller General (OCG) has been providing Treasury Board with semi-annual updates and an Annual Report on Overtime Expenditures since 2003. We requested access to the Annual Report on Overtime Expenditures from the OCG for the year ended 31 March 2009; however, we determined that Executive Council instructed that the Report not be provided. We wrote Executive Council

Review of Overtime

on 12 November 2009 and, as at 7 January 2010, no response had been received. However, we understand that the Report would not be provided to the Office because it was considered to be a Cabinet submission and therefore access would be restricted in accordance with the *Auditor General Act*. We disagree with their position on this matter because, in our opinion, the Reports do not contain information that would constitute a Cabinet submission. This particular incident causes significant concerns about access to information necessary to complete work in accordance with the *Auditor General Act*.

Background

Introduction

Overtime represents the hours worked by an employee in the performance of a specific task or designated project that requires the employee to work in excess of his or her regularly scheduled or normal hours of work, and hours of work performed on designated paid holidays. The incurrence of overtime must be approved by the Deputy Minister or designate as necessary to the operational requirements of the applicable department.

Public servants are compensated for their overtime work either by:

- payment; or
- time-off-in-lieu (TOIL).

Overtime is often compensated at a premium rate such as time and one-half or double time. This compensation is determined in accordance with various policies and collective agreements within Government.

Previous Reports of the Auditor General

In 2001 we performed a review of overtime incurred by Government. For the year ended 31 March 2001, employees of Government departments were paid salaries of \$288.3 million which included \$13.5 million in overtime compensation. Our review identified deficiencies in the management and control of overtime compensation as follows:

- over the five year period reviewed (1997 through to 2001), overtime payments increased significantly, from \$7.7 million for the year ended 31 March 1997 to \$13.5 million for the year ended 31 March 2001 which represented an increase of 75% over those five years;

Review of Overtime

- for the three fiscal years, 1999 to 2001, Government significantly exceeded its budget for overtime by \$4.4 million, \$5.6 million, and \$5.5 million respectively;
- many of the transfers of funds to and from salaries for the year ended 31 March 2000 did not comply with the Government's Transfer of Funds Policy;
- Government knew that as at 31 March 2001, \$4.2 million in accumulated and unpaid overtime was owed to employees. However, because of inadequacies in leave systems in most departments, it did not have details on the total overtime earned and banked during the year or the amount which had been used as paid leave; and
- overtime payments to employees were not always accurate.

In our 2003 annual report, we included an update on Treasury Board Secretariat's progress towards addressing the deficiencies identified in our 2001 report item. At that time, Treasury Board Secretariat indicated that an Overtime Committee had completed its review and reported to Treasury Board in September 2002. Forty-two (42) recommendations were made towards improving management practices, to improve controls, procedures, and policies, and to enhance monitoring of overtime expenditures.

It was anticipated that through these measures, cost reductions would result. It was also indicated that a report was provided to Treasury Board by the Comptroller General's Office in April 2003 which showed that overtime expenditures for the calendar year 2002 had decreased by \$3.6 million or 23% from the calendar year 2001.

In a subsequent update for our 2004 annual report, officials indicated that the Comptroller General's Office had continued to monitor overtime on a Government-wide basis and provide summaries to Treasury Board. It was also indicated that Treasury Board had directed Deputy Ministers to ensure that they personally monitor and review the overtime process in their departments.

Audit Objectives and Scope

Audit objectives

The objectives of our current review were to determine whether:

- the amount of overtime within Government had increased or declined since our last review; and
 - Government departments had developed systems to monitor and control overtime.
-

Audit scope

Our review included an examination of the overtime payments made to employees during the fiscal years ended 31 March 2002 to 31 March 2009. We also reviewed the accumulated time-off-in-lieu (TOIL) amounts owing at the end of each fiscal year.

Our review was limited to overtime in Government departments and agencies that are paid under the Public Service Payroll system. However, the total payroll and overtime costs of Government extends far beyond this to include Crown corporations, agencies, boards and hospitals that maintain their own payroll systems but receive the majority of their operating funding through Government grants. A total picture of the overtime costs borne by the public purse would require inclusion of all organizations that are funded by Government.

We completed our review in November 2009.

Detailed Observations

Overtime represents a significant cost for Government and for the year ended 31 March 2009, Government departments paid a total of \$20.9 million and, at 31 March 2009, there was a total of \$10.9 million owing Government employees related to time-off-in-lieu (TOIL).

Given the significant cost associated with overtime, it is important for Government to have systems and procedures to budget, authorize, record, monitor and control these costs. Such systems and procedures include a requirement to consider alternate work arrangements in order to minimize overtime costs.

Review of Overtime

Treasury Board, in its Human Resource Policy Manual, stipulates it is the responsibility of Departments to:

- plan work processes, program delivery and staff schedules to minimize overtime;
- make every reasonable effort to give adequate notice to employees who are required to work overtime;
- provide employees with written approval for the performance of overtime, in advance of the actual performance of that overtime;
- establish and maintain a system of recording overtime;
- ensure that overtime is properly managed and monitored by employee's supervisors; and
- submit reports of overtime worked by employees to Treasury Board as required.

It is the responsibility of employees to:

- obtain prior approval before working overtime; and
- identify when overtime is critical to the operation of the department.

This report provides detailed audit findings and recommendations in the following sections:

1. Overtime Payments
 2. Time-Off-In-Lieu (TOIL)
 3. Monitoring Overtime Costs
-

1. Overtime Payments

Overview

Figure 1 shows the overtime payments made to employees of Government departments through the Public Service Payroll system for the fiscal years 2001 to 2009.

Review of Overtime

Figure 1

**Overtime Payments
Fiscal Years 2001 through to 2009
(\$000's)**

Department	2001	2002	2003	2004	2005	2006	2007	2008	2009
Transportation and Works	\$ 9,327.4	\$ 9,015.4	\$ 6,956.3	\$ 7,206.7	\$ 7,003.7	\$ 7,106.1	\$ 8,610.6	\$11,094.6	\$11,918.4
Justice	1,624.5	2,653.3	1,807.9	1,948.1	4,008.1	3,633.7	4,624.2	5,536.9	4,525.9
Natural Resources					1,267.9	1,363.2	1,477.4	1,498.2	1,647.4
Forest Resources and Agrifoods	1,014.4	1,180.2	1,365.1	1,403.5					
Mines and Energy	240.8	234.7	134.7	204.9					
Finance	74.3	109.4	87.2	146.8	129.4	187.0	162.3	276.0	602.0
Executive Council	195.9	278.1	230.1	277.6	406.3	153.8	263.6	453.5	507.7
Government Services	171.1	228.6	184.1	220.9	507.0	265.1	254.6	188.5	289.6
Education	75.2	101.4	91.9	87.9	213.9	137.5	230.8	220.0	277.4
Tourism, Culture and Recreation	228.7	238.9	263.0	301.9	174.1	209.6	253.9	215.9	274.5
Environment and Conservation	119.9	12.7	21.1	3.4	74.6	88.1	111.2	324.9	211.6
Human Resources, Labour and Employment	103.1	228.6	136.7	303.5	791.6	428.7	331.5	243.5	179.5
Municipal Affairs	110.5	139.2	96.9	143.3	77.0	65.0	156.9	179.5	148.5
Fisheries and Aquaculture	65.8	25.8	18.5	45.5	35.4	50.2	96.7	121.9	142.8
Innovation, Trade and Rural Development		39.0	144.9	92.6	120.6	80.4	33.2	59.7	123.8
Health and Community Services	38.1	124.1	83.6	19.3	72.6	28.1	52.8	85.5	48.8
Legislature	25.3	33.6	88.4	291.8	71.2	118.2	130.1	385.5	35.7
Business						4.3	8.2	8.3	0.0
Department	2001	2002	2003	2004	2005	2006	2007	2008	2009
Labrador and Aboriginal Affairs		9.1	0.0	0.7	15.8	0.0	0.0	3.1	0.3
Labour		94.7	51.9	128.3					
Youth Services and Post Secondary Education		27.5	50.8	18.9	1.0				
Industry, Trade and Technology	33.1								
Development and Rural Renewal	27.9								
Total Overtime Paid	\$13,476.0	\$14,774.3	\$11,813.1	\$12,845.6	\$14,970.2	\$13,919.0	\$16,798.0	\$20,895.5	\$20,933.9

Source: Public Service Payroll Records

Note: Although during the eight year period, there were changes in program allocations between departments, the figure reflects the actual amounts charged in each year.

Review of Overtime

Overtime payments increasing

Subsequent to our review in 2001, Government established a committee with a view to reducing overtime costs. Although the committee made a number of overtime recommendations aimed at reducing overtime costs, our review of overtime payments made by Government departments from fiscal years 2001 through to 2009 indicated that overtime costs have significantly increased during this period. As a result, Government has not been successful in reducing overtime costs.

As Figure 1 shows, overtime payments have increased significantly over the past eight years, especially within the past three fiscal years. Overtime payments have increased by \$7.4 million from \$13.5 million in 2001 to \$20.9 million in 2009, an increase of 55%. The increase in overtime during this period can be accounted for as follows:

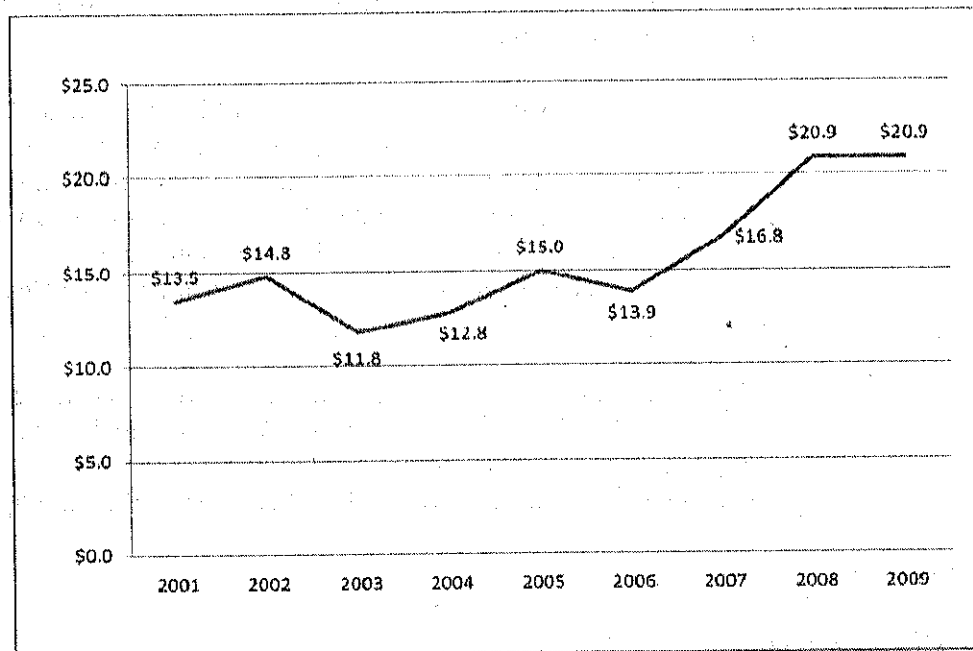
- \$2.9 million of the increase relates to the Department of Justice (including the RNC) which had overtime payments of \$1.6 million in 2001 and \$4.5 million in 2009, a 181% increase;
- \$2.6 million of the increase relates to the Department of Transportation and Works which had overtime payments of \$9.3 million in 2001 and \$11.9 million in 2009, a 28% increase;
- \$0.3 million of the increase relates to the Department of Natural Resources which had overtime payments of \$1.3 million in 2001 and \$1.6 million in 2009, a 23% increase; and
- \$1.6 million of the increase relates to all other departments which had overtime payments of \$1.3 million in 2001 and \$2.9 million in 2009, a 123% increase.

Figure 2 shows graphically that, while there was an initial decline in the years immediately subsequent to our 2001 Report, overtime payments have been increasing, especially within the last three fiscal years. At 31 March 2009, overtime payments totalled \$20.9 million, unchanged from the 2008 total.

Review of Overtime

Figure 2

Overtime Payments
Fiscal Years 2001 through to 2009
(\$ Millions)



Source: Public Service Payroll Records

Three departments pay 86% of overtime

For the year ended 31 March 2009, three departments accounted for \$18.0 million representing 86% of the total \$20.9 million paid in overtime. These were the same three departments which, during our 2001 review, accounted for 91% of the \$13.5 million paid in overtime. Details of the \$18.0 million in overtime payments for these three departments are as follows:

- \$11.9 million or 57% of the \$20.9 million related to the Department of Transportation and Works. The largest overtime payments related to the operation of the Depots where \$7.5 million in overtime payments were made, the Marine Services Division where \$3.6 million in overtime payments were made, and the Air Services Division where \$0.3 million in overtime payments were made. The remaining \$0.5 million related to overtime payments in various other divisions of the Department;

Review of Overtime

- \$4.5 million or 21% of the \$20.9 million related to the Department of Justice. The largest overtime payments related to the RNC where \$2.3 million in overtime payments were made and Corrections where \$1.8 million in overtime payments were made. The remaining \$0.4 million related to overtime payments in various other divisions of the Department; and
- \$1.6 million or 8% of the \$20.9 million related to the Department of Natural Resources. The largest overtime payments related to the operation of Forest Management where \$1.1 million in overtime payments were made and Agrifoods Development where \$0.3 million in overtime payments were made. The remaining \$0.2 million related to overtime payments in various other divisions of the Department.

Figure 3 shows overtime payments for each of the three departments (the Departments of Forest Resources and Agrifoods, and Mines and Energy were combined in 2005 to form the Department of Natural Resources) as a percentage of total overtime paid for fiscal years 2001 through to 2009.

Figure 3

Overtime Payments Fiscal Years 2001 through to 2009

Department	2001	2002	2003	2004	2005	2006	2007	2008	2009
Transportation and Works	69.2%	61.0%	58.9%	56.1%	46.8%	51.1%	51.3%	53.1%	56.9%
Justice (including RNC)	12.1%	18.0%	15.3%	15.2%	26.8%	26.1%	27.5%	26.5%	21.6%
Forest Resources and Agrifoods	7.5%	8.0%	11.6%	10.9%					
Mines and Energy	1.8%	1.6%	1.1%	1.6%					
Natural Resources					8.5%	9.8%	8.8%	7.2%	7.9%
	90.6%	88.6%	86.9%	83.8%	82.1%	87.0%	87.6%	86.8%	86.4%
All other Departments	9.4%	11.4%	13.1%	16.2%	17.9%	13.0%	12.4%	13.2%	13.6%
Total Overtime Paid	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Source: Public Service Payroll Records

As Figure 3 shows, these three departments continue to be responsible for the majority of overtime payments. In fact, the proportion of total overtime paid by the Department of Transportation and Works has increased at a greater rate than that of the other departments since the reorganization of Government departments in 2005.

Review of Overtime

Individuals receiving significant overtime payments

During our review, we identified many employees who received significant overtime payments during the period 1 April 2001 to 31 March 2009. Details are as follows:

- In the 8 year period to 2009, 445 employees each received at least 50% in excess of their regular pay in overtime payments. The regular pay of these employees totalled \$20.3 million while their overtime payments totalled \$13.0 million. Therefore, on average, these employees received overtime payments equal to 64% of their regular pay.
- For the year ended 31 March 2009, 40 employees received \$30,000 or more each in overtime payments during the year. These 40 employees received a total of \$1.8 million in overtime payments, representing 8.6% of all overtime paid during 2009.

In contrast, for the year ended 31 March 2001, 3 employees received \$30,000 or more each in overtime payments during the year. These 3 employees received a total of \$0.1 million in overtime payments, representing only 0.7% of all overtime paid during 2001.

Figure 4 provides details on the department, position, annual salary and overtime payments for these 40 employees.

Figure 4

Employees Who Received Overtime Payments \$30,000 or more Fiscal Year Ended 31 March 2009

Department	Position	Annual Salary	Overtime Payments
Finance	Budget Analyst	\$ 81,651	\$ 174,310
Transportation and Works	Marine Engineer (2 nd Class)	55,408	102,625
Transportation and Works	Mate (1 st Class)	43,877	53,419
Transportation and Works	Engineering Tech III	47,720	51,560
Fisheries and Aquaculture	Aquaculture Veterinarian	78,733	51,496
Transportation and Works	Marine Engineer (4 th Class)	48,965	50,150
Transportation and Works	Ferry Captain II	56,550	49,989
Transportation and Works	Oiler (Marine)	38,657	49,863
Transportation and Works	Marine Engineer (2 nd Class)	55,408	48,533
Transportation and Works	Marine Engineer (2 nd Class)	55,408	48,103
Transportation and Works	Marine Engineer (4 th Class)	45,471	47,784

Review of Overtime

Department	Position	Annual Salary	Overtime Payments
Fisheries and Aquaculture	Aquaculture Veterinarian	78,733	43,416
Justice	Police Sergeant	79,761	43,057
Transportation and Works	Marine Engineer (3 rd Class)	48,965	42,593
Finance	Computer Support Specialist	57,912	41,871
Government Services	Director of Commercial Registration	96,541	41,212
Transportation and Works	Ferry Captain II	59,909	40,669
Justice	Correctional Officer I	51,005	39,108
Justice	Police Constable	66,467	38,434
Transportation and Works	Mate (1 st Class)	43,877	37,420
Transportation and Works	Mate (1 st Class)	43,877	37,223
Transportation and Works	Mate (1 st Class)	43,877	36,884
Transportation and Works	Marine Engineer (2 nd Class)	55,408	35,370
Transportation and Works	Ferry Captain I	53,303	35,014
Transportation and Works	Marine Engineer (4 th Class)	45,471	34,936
Transportation and Works	Tradesworker II	43,306	34,846
Transportation and Works	Ferry Captain I	53,303	33,870
Transportation and Works	Ferry Captain III	63,962	32,926
Justice	Police Sergeant	79,761	32,847
Finance	Secretary to Assistant Deputy Minister	49,377	32,675
Transportation and Works	Marine Engineer (2 nd Class)	55,408	32,597
Transportation and Works	Marine Engineer (4 th Class)	45,471	32,205
Transportation and Works	Oiler (Marine)	38,657	32,182
Transportation and Works	Marine Engineer (4 th Class)	48,965	31,848
Justice	Correctional Officer I	51,005	31,681
Transportation and Works	Marine Engineer (4 th Class)	45,471	31,137
Justice	Police Constable	74,443	31,074
Transportation and Works	Ferry Captain II	49,832	30,868
Transportation and Works	Ferry Captain II	49,832	30,637
Transportation and Works	Materials Inspector III	43,079	30,047
		Total	\$ 1,756,479

Source: Public Service Payroll Records

Review of Overtime

Of the 40 employees in Figure 4, 25 at the Marine Services Division and 4 at the RNC each received overtime payments of \$30,000 or more during the 2009 fiscal year. These 25 employees at the Marine Services Division received a total of \$1.0 million, while the 4 employees at the RNC received a total of \$0.1 million.

10 employees who received the highest overtime payments

Details on the overtime payments of the 10 employees who received the highest overtime payments during the period of our review are as follows:

- A marine engineer at the Department of Transportation and Works has been paid overtime totalling \$303,000 for the five-year period 2005 through to 2009 as follows: 2005 - \$31,000; 2006 - \$42,000; 2007 - \$69,000; 2008 - \$58,000; and 2009 - \$103,000. This employee's regular pay during this period was \$296,000; therefore, this employee received \$599,000 from their regular pay and overtime during this five-year period and received 102% of their regular pay in overtime payments.
- A sergeant at the RNC has been paid overtime totalling \$235,000 for the four-year period 2006 through to 2009 as follows: 2006 - \$38,000; 2007 - \$62,000; 2008 - \$108,000; and 2009 - \$27,000. This employee's regular pay during this period was \$259,000; therefore, this employee received \$494,000 from their regular pay and overtime during this four-year period and received 91% of their regular pay in overtime payments.
- A marine engineer at the Department of Transportation and Works has been paid overtime totalling \$185,000 for the five-year period 2005 through to 2009 as follows: 2005 - \$46,000; 2006 - \$24,000; 2007 - \$50,000; 2008 - \$39,000; and 2009 - \$26,000. This employee's regular pay during this period was \$255,000; therefore, this employee received \$440,000 from the regular pay and overtime during this five-year period and received 73% of their regular pay in overtime payments.
- A sergeant at the RNC has been paid overtime totalling \$207,000 for the four-year period 2005 through to 2008 as follows: 2005 - \$21,000; 2006 - \$23,000; 2007 - \$88,000; and 2008 - \$75,000. This employee's regular pay during this period was \$233,000; therefore, this employee received \$440,000 from their regular pay and overtime during this four-year period and received 89% of their regular pay in overtime payments.

Review of Overtime

- A marine engineer at the Department of Transportation and Works has been paid overtime totalling \$130,000 for the four-year period 2006 through to 2009 as follows: 2006 - \$37,000; 2007 - \$28,000; 2008 - \$32,000; and 2009 - \$33,000. This employee's regular pay during this period was \$210,000; therefore, this employee received \$340,000 from the regular pay and overtime during this four-year period and received 62% of their regular pay in overtime payments.
- A ferry captain at the Department of Transportation and Works has been paid overtime totalling \$135,000 for the four-year period 2006 through to 2009 as follows: 2006 - \$39,000; 2007 - \$31,000; 2008 - \$36,000; and 2009 - \$29,000. This employee's regular pay during this period was \$308,000; therefore, this employee received \$443,000 from the regular pay and overtime during this four-year period and received 44% of their regular pay in overtime payments.
- A computer support specialist at the Department of Finance has been paid overtime totalling \$146,000 for the four-year period 2006 through to 2009 as follows: 2006 - \$26,000; 2007 - \$24,000; 2008 - \$54,000; and 2009 - \$42,000. This employee's regular pay during this period was \$182,000; therefore, this employee received \$328,000 from their regular pay and overtime during this four year period and received 80% of their regular pay in overtime payments.
- A marine engineer at the Department of Transportation and Works has been paid overtime totalling \$150,000 for the five-year period 2005 through to 2009 as follows: 2005 - \$25,000; 2006 - \$24,000; 2007 - \$38,000; 2008 - \$31,000; and 2009 - \$32,000. This employee's regular pay during this period was \$225,000; therefore, this employee received \$375,000 from the regular pay and overtime during this five-year period and received 67% of their regular pay in overtime payments.
- A marine engineer at the Department of Transportation and Works has been paid overtime totalling \$144,000 for the five-year period 2005 through to 2009 as follows: 2005 - \$25,000; 2006 - \$27,000; 2007 - \$30,000; 2008 - \$33,000; and 2009 - \$29,000. This employee's regular pay during this period was \$209,000; therefore, this employee received \$353,000 from the regular pay and overtime during this five-year period and received 69% of their regular pay in overtime payments.

Review of Overtime

- A marine engineer at the Department of Transportation and Works has been paid overtime totalling \$126,000 for the four-year period 2006 through to 2009 as follows: 2006 - \$21,000; 2007 - \$27,000; 2008 - \$54,000; and 2009 - \$24,000. This employee's regular pay during this period was \$231,000; therefore, this employee received \$357,000 from the regular pay and overtime during this four-year period and received 55% of their regular pay in overtime payments.

Employees who were paid a significant amount of overtime

Details on other employees who received overtime payments which were a significant percentage of their regular salary are as follows:

- A marine engineer at the Department of Transportation and Works has been paid overtime totalling \$181,000 for the four-year period 2006 through to 2009 as follows: 2006 - \$36,000; 2007 - \$38,000; 2008 - \$57,000; and 2009 - \$50,000. This employee's regular pay during this period was \$189,000; therefore, this employee received \$370,000 from the regular pay and overtime during this four-year period and received 96% of their regular pay in overtime payments
- The director of election operations at the Chief Electoral Office has been paid overtime totalling \$129,000 for the three-year period 2006 through to 2008 as follows: 2006 - \$41,000; 2007 - \$25,000; and 2008 - \$63,000. This employee's regular pay during this period was \$161,000; therefore, this employee received \$290,000 from their regular pay and overtime during this three-year period and received 80% of their regular pay in overtime payments.
- A marine engineer at the Department of Transportation and Works has been paid overtime totalling \$166,000 for the four-year period 2006 through to 2009 as follows: 2006 - \$39,000; 2007 - \$27,000; 2008 - \$57,000; and 2009 - \$43,000. This employee's regular pay during this period was \$190,000; therefore, this employee received \$356,000 from the regular pay and overtime during this four-year period and received 87% of their regular pay in overtime payments.
- A secretary to an Assistant Deputy Minister at the Department of Finance has been paid overtime totalling \$113,000 for the four-year period 2006 through to 2009 as follows: 2006 - \$28,000; 2007 - \$25,000; 2008 - \$27,000; and 2009 - \$33,000. This employee's regular pay during this period was \$181,000; therefore, this employee received \$294,000 from the regular pay and overtime during this four-year period and received 62% of their regular pay in overtime payments.

Review of Overtime

2. Time-Off-In-Lieu (TOIL)

Overview

In addition to overtime that is paid on an ongoing basis to employees, Government also allows employees to “bank” overtime earned. Employees have the option of receiving payment for a portion or all of the “banked” hours at some future time, or drawing down on the hours and taking paid time-off-in-lieu (TOIL) of payment.

Figure 5 provides details of the amount of TOIL owing to employees for each fiscal year from 2001 through to 2009.

Figure 5

Overtime Earned But Unpaid Fiscal Years 2001 through to 2009 (\$000's)

Department	2001	2002	2003	2004	2005	2006	2007	2008	2009
Transportation and Works	\$2,372.0	\$2,091.6	\$2,401.9	\$2,211.4	\$2,628.5	\$2,726.7	\$2,624.0	\$3,646.3	\$4,194.7
Tourism, Culture and Recreation	526.0	627.4	778.1	722.1	722.2	1,039.0	1,016.5	1,076.5	1,235.2
Finance	68.0	104.3	129.7	118.7	164.0	363.1	574.2	973.5	1,088.7
Justice	49.0	334.3	340.6	310.2	247.5	333.6	979.3	605.4	1041.5
Natural Resources					339.0	368.7	478.1	533.6	672.5
Forest Resources and Agrifoods	79.0	195.3	219.4	227.5					
Mines and Energy	158.0	111.3	125.0	83.0					
Government Services	244.0	219.2	166.6	183.9	236.3	238.0	433.6	452.3	463.2
Executive Council	230.0	320.3	359.7	251.6	356.6	193.1	218.1	324.6	405.2
Environment and Conservation	85.0	74.2	91.5	140.3	321.6	338.3	373.6	295.7	387.6
Legislature	7.0	18.2	13.1	10.5	7.8	5.5	147.1	232.2	341.7
Human Resources, Labour and Employment	84.0	166.2	200.2	283.3	299.6	283.8	264.3	277.3	317.8
Education	21.0	96.3	111.5	143.4	160.2	132.0	140.7	132.6	204.2
Fisheries and Aquaculture	38.0	42.6	39.2	58.6	55.9	77.7	118.8	128.2	196.1
Municipal Affairs	16.0	91.7	113.7	108.7	104.4	98.1	145.5	166.1	186.6
Innovation, Trade and Rural Development		190.4	168.4	93.6	85.7	82.4	97.2	167.7	127.9
Health and Community Services	26.0	0.0	28.5	38.3	37.1	25.4	38.0	51.7	27.2

Review of Overtime

Department	2001	2002	2003	2004	2005	2006	2007	2008	2009
Labrador and Aboriginal Affairs		3.3	5.7	4.2	4.9	4.5	1.7	2.7	13.0
Business						0.8	1.6	20.0	4.0
Labour		82.3	64.4	58.9					
Youth Services and Post Secondary Education		6.1	12.6	2.4					
Industry, Trade and Technology	13.0								
Development and Rural Renewal	156.0								
Totals	\$4,172.0	\$4,775.0	\$5,369.8	\$5,050.6	\$5,771.3	\$6,310.7	\$7,652.3	\$9,086.4	\$10,907.1

Source: Consolidated Revenue Fund Financial Statements and Supporting Working Papers

TOIL increasing

As Figure 5 shows, TOIL has increased significantly over the past eight years, especially within the past three fiscal years. The liability for TOIL has increased by \$6.7 million from \$4.2 million in 2001 to \$10.9 million in 2009, an increase of 160%. The increase in TOIL during this period can be accounted for as follows:

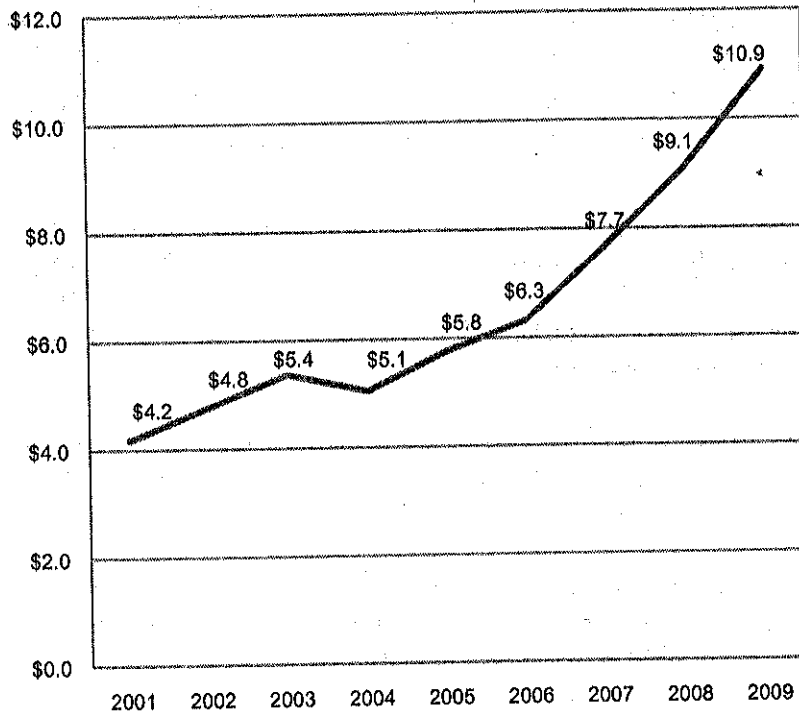
- \$1.8 million of the increase relates to the Department of Transportation and Works which had TOIL totalling \$2.4 million at the end of 2001 and \$4.2 million at the end of 2009, a 75% increase;
- \$1.0 million of the increase relates to the Department of Finance which had TOIL totalling \$0.1 million at the end of 2001 and \$1.1 million at the end of 2009, a 1,000% increase;
- \$1.0 million of the increase relates to the Department of Justice which had TOIL totalling \$0.0 million at the end of 2001 and \$1.0 million at the end of 2009, a 1,000% increase;
- \$0.7 million of the increase relates to the Department of Tourism, Culture and Recreation which had TOIL totalling \$0.5 million at the end of 2001 and \$1.2 million at the end of 2009, a 140% increase; and
- \$2.2 million of the increase relates to all other departments which had TOIL totalling \$1.2 million at the end of 2001 and \$3.4 million at the end of 2009, a 183% increase.

Review of Overtime

Figure 6 shows graphically how the liability for TOIL has changed during the fiscal years 2001 through to 2009.

Figure 6

TOIL
Fiscal Years 2001 through to 2009
(\$ Millions)



Salary changes increase TOIL liability

As Figure 6 shows, the liability for TOIL has increased significantly since 2001. In addition to increased overtime worked, the liability for TOIL is also impacted by wage increases and reclassifications. Employees work overtime which can be banked and either taken or paid at a later date. If employees decide to not use their banked overtime, they can defer payment until any future date they desire e.g. upon retirement. The effect of this arrangement is that employees can add substantial value to their banked overtime simply by waiting for their salaries to increase either by way of a raise, a reclassification or a promotion.

Review of Overtime

Employees can decide when it is most beneficial to be paid for their banked overtime because Government does not have a policy which requires employees to either use or be paid for TOIL within a specific period of time e.g. annually as is the case with the RNC. As a result, Government's liability relating to TOIL has substantially increased in large part due to the significant recent salary increases awarded to employees.

Four departments accounted for 69% of TOIL

Four departments accounted for \$7.5 million (69%) of the total accumulated TOIL of \$10.9 million as at 31 March 2009:

- \$4.2 million or 39% of the \$10.9 million related to the Department of Transportation and Works;
- \$1.2 million or 11% of the \$10.9 million related to the Department of Tourism, Culture and Recreation;
- \$1.1 million or 10% of the \$10.9 million related to the Department of Finance; and
- \$1.0 million or 9% of the \$10.9 million related to the Department of Justice.

Figure 7 shows accumulated TOIL for each of the four departments as a percentage of total accumulated TOIL for fiscal years 2001 through to 2009.

Figure 7

TOIL Fiscal Years 2001 through to 2009

Department	2001	2002	2003	2004	2005	2006	2007	2008	2009
Transportation and Works	56.9%	43.8%	44.7%	43.8%	45.5%	43.2%	34.3%	40.1%	38.5%
Tourism, Culture and Recreation	12.6%	13.1%	14.5%	14.3%	12.5%	16.5%	13.3%	11.8%	11.3%
Finance	1.6%	2.2%	2.4%	2.4%	2.8%	5.8%	7.5%	10.7%	10.0%
Justice	1.2%	7.0%	6.3%	6.1%	4.3%	5.3%	12.8%	6.7%	9.5%
	72.3%	66.1%	67.9%	66.6%	65.1%	70.8%	67.9%	69.3%	69.3%
All other Departments	27.7%	33.9%	32.1%	33.4%	34.9%	29.2%	32.1%	30.7%	30.7%
Total TOIL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Review of Overtime

As Figure 7 shows, these four departments continue to be responsible for the majority of accumulated TOIL. Figure 7 also shows that the proportion of accumulated TOIL by the Department of Finance and the Department of Justice has increased at a greater rate than that of the other departments.

Individuals accumulated significant amounts of TOIL

During our review, we identified many employees who accumulated significant amounts of TOIL during the period 1 April 2001 to 31 March 2009. We found the following:

- 43 employees each had an accumulated TOIL balance equal to at least 50% of their annual salary. The annual salary of these employees for 2009 totalled \$2.8 million while their accumulated TOIL balance totalled \$2.5 million. Therefore, on average, these employees had an accumulated TOIL balance equal to 89% of their annual salary.
- As at 31 March 2009, 43 employees had an accumulated TOIL balance of \$30,000 or more each. These 43 employees had a total accumulated TOIL balance of \$2.6 million, representing 24% of all accumulated TOIL.

In contrast, as at 31 March 2001, 2 employees had an accumulated TOIL balance of \$30,000 or more each. These 2 employees had a total accumulated TOIL balance of \$93,000, representing only 2% of all accumulated TOIL.

Figure 8 provides details on the department, position, annual salary and accumulated TOIL for these 43 employees as at 31 March 2009.

Review of Overtime

Figure 8

Employees with Accumulated TOIL As at 31 March 2009

Department	Position	Annual Salary	TOIL Balance
Legislature	Chief Financial Officer	\$ 96,200	\$ 210,110
Tourism, Culture and Recreation	Arts and Culture Centre Regional Manager	55,151	163,370
Finance	Budget Officer	84,560	126,608
Finance	Budget Officer	84,560	115,317
Natural Resources	Regional Veterinarian	78,733	92,295
Finance	Assistant Deputy Minister	108,571	86,976
Finance	Budget Analyst	78,570	83,319
Tourism, Culture and Recreation	Clerk IV	43,079	77,496
Executive Council	Manager of Financial Operations	63,104	77,372
Tourism, Culture and Recreation	Industry Development Officer	61,116	73,456
Finance	Budget Analyst	80,110	72,759
Finance	Assistant Deputy Minister	125,082	68,589
Tourism, Culture and Recreation	Industry Development Officer	61,116	68,274
Tourism, Culture and Recreation	Industry Development Officer	69,082	66,966
Executive Council	Director of Financial Operations	86,158	66,357
Finance	Budget Analyst	79,340	60,506
Tourism, Culture and Recreation	Industry Development Officer	61,116	56,828
Transportation and Works	Engineering Tech III	51,909	54,667
Finance	Director of Treasury Board Support	96,200	54,522
Finance	Budget Officer	84,560	50,538
Natural Resources	Solicitor IV	122,122	50,258
Municipal Affairs	Director of Engineering and Land Use Planning	93,829	48,294
Tourism, Culture and Recreation	Industry Development Officer	61,116	46,156
Finance	Budget Officer	84,560	46,066
Education	Manager of Human Resources	72,372	43,641
Tourism, Culture and Recreation	Theatre Technician I	40,768	42,476
Tourism, Culture and Recreation	Industry Development Officer	61,116	41,633
Finance	Fiscal Policy Officer II	80,110	41,281
Justice	Manager of Information Services	70,980	40,131
Transportation and Works	Engineering Tech III	47,720	38,628
Transportation and Works	Maintenance and Engineering Project Supervisor	57,570	37,693
Tourism, Culture and Recreation	Industry Development Officer	61,116	37,500

Review of Overtime

Department	Position	Annual Salary	TOIL Balance
Natural Resources	Veterinarian	78,733	36,998
Tourism, Culture and Recreation	Industry Development Officer	61,116	36,535
Human Resources, Labour and Employment	Chief Executive Officer (Labour Relations Board)	136,233	36,379
Education	Assistant Deputy Minister	126,437	35,187
Transportation and Works	Maintenance and Engineering Project Supervisor	57,570	34,664
Human Resources, Labour and Employment	Assistant Deputy Minister	107,499	33,963
Government Services	Director of Printing and Micrograph Services	80,110	32,451
Tourism, Culture and Recreation	Industry Development Officer	61,116	32,141
Tourism, Culture and Recreation	Historic Sites Officer II	57,112	31,851
Environment and Conservation	Environmental Scientist	65,939	30,794
Transportation and Works	Engineer III	61,116	30,004
		Total	\$2,611,049

Source: Consolidated Revenue Fund Financial Statements and Supporting Working Papers

Note: In certain instances, the actual hours worked to accumulate the TOIL may have occurred in a previous position.

Of the 43 employees in Figure 8, 13 at the Department of Tourism, Culture and Recreation and 11 at the Department of Finance had each accumulated TOIL balances of \$30,000 or more during the 2009 fiscal year. These 13 employees at the Department of Tourism, Culture and Recreation accumulated a total of \$775,000, while the 11 employees at the Department of Finance accumulated a total of \$806,000.

Ten employees who had the highest accumulated TOIL

Details on the accumulated TOIL balance for 10 employees who had the highest accumulated TOIL balance at 31 March 2009 are as follows:

- The chief financial officer at the Legislature had accumulated TOIL of \$210,000 as at 31 March 2009. During the three-year period, 2007 through to 2009, this employee accumulated \$186,000 as follows: 2007 - \$80,000; 2008 - \$41,000; and 2009 - \$65,000. This employee's annual salary for 2009 was \$96,000; therefore, this employee had accumulated TOIL equal to 219% of their annual salary.

Review of Overtime

- The regional manager of one of the Arts and Culture Centres at the Department of Tourism, Culture and Recreation had accumulated TOIL of \$163,000 as at 31 March 2009. During the four-year period, 2006 through to 2009, this employee accumulated \$88,000 as follows: 2006 - \$28,000; 2007 - \$16,000; 2008 - \$19,000; and 2009 - \$25,000. This employee's annual salary for 2009 was \$55,000; therefore, this employee had accumulated TOIL equal to 296% of their annual salary.
- A budget officer at the Department of Finance had accumulated TOIL of \$127,000 as at 31 March 2009. During the two-year period, 2008 through to 2009, this employee accumulated \$69,000 as follows: 2008 - \$56,000; and 2009 - \$13,000. This employee's annual salary for 2009 was \$85,000; therefore, this employee had accumulated TOIL equal to 149% of their annual salary.
- A budget officer at the Department of Finance had accumulated TOIL of \$115,000 as at 31 March 2009. During the three-year period, 2007 through to 2009, this employee accumulated \$99,000 as follows: 2007 - \$17,000; 2008 - \$52,000; and 2009 - \$30,000. This employee's annual salary for 2009 was \$85,000; therefore, this employee had accumulated TOIL equal to 135% of their annual salary.
- A veterinarian at the Department of Natural Resources had accumulated TOIL of \$92,000 as at 31 March 2009. During the three-year period, 2007 through to 2009, this employee accumulated \$92,000 as follows: 2007 - \$80,000; 2008 - \$5,000; and 2009 - \$7,000. This employee's annual salary for 2009 was \$79,000; therefore, this employee had accumulated TOIL equal to 116% of their annual salary.
- An assistant deputy minister at the Department of Finance had accumulated TOIL of \$87,000 as at 31 March 2009. During the five-year period, 2005 through to 2009, this employee accumulated \$82,000 as follows: 2005 - \$31,000; 2006 - \$22,000; 2007 - \$2,000; 2008 - \$17,000; and 2009 - \$10,000. This employee's annual salary for 2009 was \$109,000; therefore, this employee had accumulated TOIL equal to 80% of their annual salary.
- A budget analyst at the Department of Finance had accumulated TOIL of \$83,000 as at 31 March 2009. During the three-year period, 2007 through to 2009, this employee accumulated \$81,000 as follows: 2007 - \$15,000; 2008 - \$44,000; and 2009 - \$22,000. This employee's annual salary for 2009 was \$79,000; therefore, this employee had accumulated TOIL equal to 105% of their annual salary.

Review of Overtime

- A clerk at the Department of Tourism, Culture and Recreation had accumulated TOIL of \$77,000 as at 31 March 2009. During the four-year period, 2006 through to 2009, this employee accumulated \$44,000 as follows: 2006 - \$17,000; 2007 - \$8,000; 2008 - \$9,000; and 2009 - \$10,000. This employee's annual salary for 2009 was \$43,000; therefore, this employee had accumulated TOIL equal to 179% of their annual salary.
- A manager of financial operations at Executive Council had accumulated TOIL of \$77,000 as at 31 March 2009. During the four-year period, 2006 through to 2009, this employee accumulated \$74,000 as follows: 2006 - \$14,000; 2007 - \$12,000; 2008 - \$30,000; and 2009 - \$18,000. This employee's annual salary for 2009 was \$63,000; therefore, this employee had accumulated TOIL equal to 122% of their annual salary.
- An industry development officer at the Department of Tourism had accumulated TOIL of \$73,000 as at 31 March 2009. During the four-year period, 2006 through to 2009, this employee accumulated \$38,000 as follows: 2006 - \$19,000; 2007 - \$0; 2008 - \$5,000; and 2009 - \$14,000. This employee's annual salary for 2009 was \$61,000; therefore, this employee had accumulated TOIL equal to 120% of their annual salary.

Employees who accumulated significant amounts of TOIL

Details on other significant TOIL amounts are as follows:

- A budget analyst at the Department of Finance was paid TOIL totalling \$174,000 upon retirement during the 2008-09 fiscal year. During the period from March 2006 through to retirement this employee accumulated \$118,000 as follows: 2007 - \$10,000; 2008 - \$87,000; and 2009 - \$21,000. This employee's annual salary upon retirement was \$82,000; therefore, this employee was paid accumulated TOIL equal to 212% of their annual salary.
- A theatre technician in one of the Arts and Culture Centres at the Department of Tourism, Culture and Recreation had accumulated TOIL of \$42,000 as at 31 March 2009. During the two-year period, 2008 through to 2009, this employee accumulated \$34,000 as follows: 2008 - \$15,000; and 2009 - \$19,000. This employee's annual salary for 2009 was \$41,000; therefore, this employee had accumulated TOIL equal to 102% of their annual salary.

3. Monitoring Overtime Costs

Overview

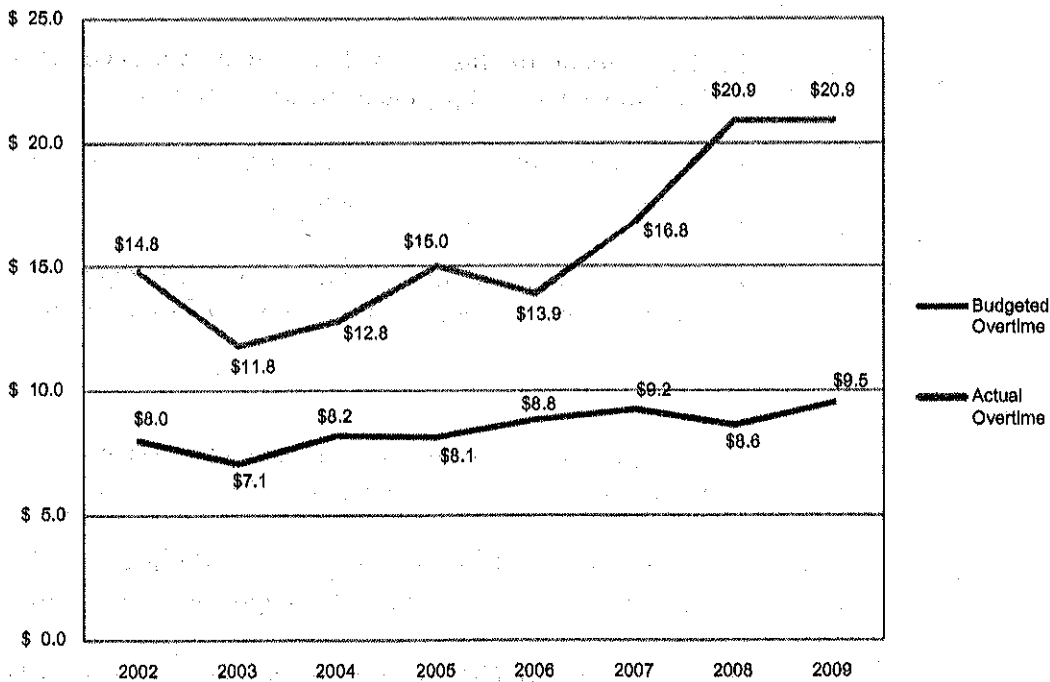
Overtime represents a significant cost for Government and for the year ended 31 March 2009, Government departments paid a total of \$20.9 million and, at 31 March 2009, there was a total of \$10.9 million owing Government employees related to TOIL. Therefore, it is important for Government to have systems and procedures to budget, authorize, record, monitor and control these costs. Such systems and procedures include a requirement to consider alternate work arrangements in order to minimize overtime costs. Our review identified the following:

Budgets significantly exceeded

For the period 1 April 2001 to 31 March 2009 Government significantly exceeded its budget for overtime. During this period, Government budgeted \$67.5 million, while the actual payments totalled \$126.9 million, a difference of \$59.4 million, or 88%. Details of budget and actual overtime payments are outlined in Figure 9.

Figure 9

**Budget and Actual Overtime Payments
Fiscal Years 2002 through to 2009
(\$ Millions)**



Source: Public Service Payroll Records and Budget Division Reports

Review of Overtime

As Figure 9 shows, every year since 2001, Government has significantly exceeded its budgeted overtime payments. For the years 2002 to 2009 Government budgeted \$67.5 million, while the actual payments totalled \$126.9 million. As this shows, actual payments exceeded budget by \$59.4 million (88%). The difference is accounted for as follows:

- \$22.0 million (33%) - Transportation and Works;
- \$16.8 million (25%) - Justice;
- \$4.2 million (6%) – Natural Resources; and
- \$16.4 million (24%) – All other departments.

In particular, in the last several years, the variances have been increasing. In 2009, Government had a budget variance of 120% (budget \$9.5 million and actual payments of \$20.9 million). In 2008, Government had a budget variance of 143% (budget \$8.6 million and actual payments of \$20.9 million). In 2007, Government had a budget variance of 83% (budget \$9.2 million and actual payments of \$16.8 million). This shows that Government is not doing a good job in budgeting for overtime payments.

The three departments with the largest overtime payments also had the largest budget to actual variances. For example in 2009:

- the Department of Justice had a budget variance of 150% (budget \$1.8 million and actual payments of \$4.5 million);
- the Department of Transportation and Works had a budget variance of 105% (budget \$5.8 million and actual payments of \$11.9 million); and
- the Department of Natural Resources had a budget variance of 100% (budget \$0.8 million and actual payments of \$1.6 million).

In 2008:

- the Department of Justice had a budget variance of 293% (budget \$1.4 million and actual payments of \$5.5 million);
- the Department of Transportation and Works had a budget variance of 91% (budget \$5.8 million and actual payments of \$11.1 million); and
- the Department of Natural Resources had a budget variance of 150% (budget \$0.6 million and actual payments of \$1.5 million).

Review of Overtime

Inadequate information system

In order for Government to adequately monitor and control overtime costs, it requires complete information on all overtime hours worked, all overtime paid, and all overtime taken in TOIL. However, Government does not have a system that either provides total overtime hours worked or how many of these overtime hours were taken in TOIL. Furthermore, this can have a cumulative effect if it creates the need for overtime that in turn causes more overtime. As a result, Government cannot readily determine its total overtime costs. All Government can conclude with the current information is how much was actually paid out in overtime dollars during the year and the balance of TOIL at the end of the year.

System limitations have also been acknowledged by Treasury Board when, in its Overtime Monitoring Guidelines in March 2006, it stated that *“These policies require interim reporting on overtime paid on an expenditure basis, versus on an accrual basis. As systems are developed in future and additional overtime information is more accessible, provision of overtime information on an accrual basis must be included.”*

Restricted access to information

The Office of the Comptroller General (OCG) has been providing Treasury Board with semi-annual updates and an Annual Report on Overtime Expenditures since 2003. We requested access to the Annual Report on Overtime Expenditures from the OCG for the year ended 31 March 2009; however, we determined that Executive Council instructed that the Report not be provided.

We wrote Executive Council on 12 November 2009 and as at 7 January 2010 no response was received. However, we understand that the Report would not be provided to the Office because it was considered to be a Cabinet submission and therefore access would be restricted in accordance with the *Auditor General Act*.

We disagree with their position on this matter because, in our opinion, the Reports do not contain information that would constitute a Cabinet submission. This particular incident causes significant concerns about access to information necessary to complete work in accordance with the *Auditor General Act*.

Review of Overtime

Recommendations

Government should:

- consider implementing an information system that will adequately track all overtime costs;
- ensure that amounts budgeted for overtime payments adequately reflect operational requirements;
- review overtime incurred to ensure it is reasonable and to determine whether changes can be made to reduce the amount of overtime being incurred; and
- consider implementing a policy which requires employees to either use or be paid for TOIL within a specific period of time.

Executive Council's Response

The report only addresses the amount of dollars paid out in overtime and not the actual number of overtime hours worked during the period under review. Since overtime can be banked, taken as time in lieu or paid out as a lump sum upon retirement or resignation, the number of overtime hours worked versus the number of overtime hours paid may be significantly different.

While the report identifies that the overtime cost within Government has increased since the last review, overtime as a percentage of Government's gross payroll has not increased significantly (4.67% in 2001 and 4.80% in 2009). The review does not take into consideration the salary increases (approximately 32.8% compounded) provided to the public service during that period, the increases (approximately 50% compounded) applicable to the Royal Newfoundland Constabulary (RNC), and new programs and services that have been developed and implemented since the last review.

The report did not take into consideration the reasons why the overtime was incurred. Overtime costs are budgeted, approved, and managed by departments and are based on the requirement to meet operational objectives and services including those services related to public safety and security.

Review of Overtime

In conducting a comprehensive review of overtime costs, other factors should be considered. These factors include both internal and external circumstances such as the increase in population to the Northeast Avalon which would increase the service delivery costs of the RNC; the ability of an organization to attract critical skills when labour market supply may be low or demand high; or special projects and increased service delivery.

The report also comments on the cost of overtime within the Department of Justice and the Department of Transportation of Works. The Department of Justice, including the RNC, and the Department of Transportation and Works provide services that directly affect the safety and security of the people of this province. In each of these respective organizations, staff complements are established at levels required to ensure the public's safety. These departments are involved in direct service delivery and account for over forty percent of the public service. In addition, many of the public services provided by the Department of Justice are twenty-four hour/seven day operations. Thus, it is to be expected that costs associated with overtime will be higher in these departments.

With respect to the second objective, that the review would determine whether government departments have developed systems to monitor and control overtime, it would have been helpful if the report had outlined what the departments are currently doing.

The Auditor General's Office requested the "Annual Report on Overtime Expenditures for the Fiscal Year Ending March 31, 2009". The record declined was a Submission to the Treasury Board, a Committee of the Cabinet, pertaining to the subject matter of annual overtime expenditures. Pursuant to section 19 of the Auditor General Act, access to cabinet confidences is prohibited and the request was declined on the basis of that statutory direction. Records respecting the overtime expenditures for the fiscal year ending March 31, 2009 exist and are available to the Auditor General's Office directly from departments.

The review also identified banked overtime for certain positions. The overtime noted in this respect may have been accrued when the individuals were occupying positions in other departments and not necessarily in their current positions.


With respect to the recommendations contained in the report, the PSS supports continuous enhancements and improvements to existing management systems and business processes and offers the following comments:

Review of Overtime

- *Recommendation # 1 - Consider implementing an information system that will adequately track all overtime costs;*
 - *Effectively tracking costs related to human resource management is necessary and will support organizational efforts to improve the management of employees. As a result Government has recently completed a request for proposals (RFP) for an information management system for human resources. The results of this RFP will be submitted for budgetary consideration during this budget cycle. It should also be noted that the Department of Justice currently uses a system called Resource Utilization System at the RNC and at the Corrections Division. Departments have indicated that they are monitoring overtime on a regular basis. Hourly overtime information is available through the General Service Payroll System.*
- *Recommendation #2 - Ensure that amounts budgeted for overtime payments adequately reflect operational requirements;*
 - *Budgeted allocations for overtime are established during the budget process. However, it is impossible for the operations, such as the RNC, to budget for special operational assignments during the annual budget submission. Unplanned activities such as police investigations are often unknown during the budget process. Further, the public sector, like other organizations, competes for certain critical positions that are difficult to recruit. For example, finding replacement staff for Marine Engineers is difficult; however it is usually not an option to stop marine services. Thus, it is imperative to utilize existing resources, which results in overtime costs, in order for the vessel to remain in service.*
- *Recommendation # 3 - Review overtime incurred to ensure it is reasonable and to determine whether changes can be made to reduce the amount of overtime being incurred;*
 - *Through the budget monitoring process conducted by government departments, the Deputy Ministers are aware of the amount and reasons for overtime within their respective departments. The need for the overtime is, more often than not, due to requirements which come about on short notice. Departments are committed to managing their human resources appropriately and will continue to monitor the use of overtime and to identify and implement methods to alleviate overtime costs, where appropriate.*

Review of Overtime

- *Recommendation #4 - Consider implementing a policy which requires employees to either use or be paid for TOIL within a specific period.*
 - *The PSS is currently revising the Overtime Policy as it relates to management and non-management/non-bargaining unit employees. The way in which overtime is banked has been identified as an issue that needs to be addressed. This recommendation will be encompassed into the policy review currently underway. For those employees employed under the conditions set forth in their respective collective agreement, the employer will continue to be guided by those provisions.*
-

 <p>HOURS OF WORK AND OVERTIME</p>	<p>Human Resources Manual</p>
<p>Overtime - General</p>	<p>Section 1208</p>

OVERTIME - GENERAL

PURPOSE


1. To deliver programs effectively, departments may need work to be done outside of regular working hours.
2. The requirement for overtime is driven by operational needs.

APPLICATION

3. These guidelines and procedures apply to all employees except the following:
 - Senior management; and
 - Nunavut Teachers Association bargaining unit employees.
4. Specific provisions applying to some groups of employees are provided in the subsections following.

DEFINITIONS

5. **Overtime** means work performed by an employee (Excluded or NEU employees) in excess of or outside of his/her regularly scheduled hours of work.
6. **Double time** means twice the straight time.
7. **Employer** is the Government of Nunavut.
8. **First day of rest** is the 24-hour period starting at midnight of the calendar day on which the employee's last regular shift was completed.
9. **Hours travelled** is the time spent travelling, including a one-hour check-in period at airports, bus depots or train stations as well as a one-hour check-out period at each overnight stopover and at the final destination. It also includes time spent waiting for connecting flights, trains or buses. It does not include overnight stopovers.
10. **Lieu time** is leave provided as compensation for overtime worked, instead of cash payment.

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11. **Overtime** is work performed by an employee, at the request of the employer, in excess of, or outside of the employee's regularly scheduled hours of work.
12. A **Part-time employee** is an employee employed on a continuing basis for less than the standard work day, week or month.
13. **Second or subsequent days of rest** is the period immediately following expiration of the first day of rest, when the first and second or subsequent days of rest are consecutive. It ends when the employee's next regular shift starts.
14. **Standard hours of work** are 7.5 hours a day, 37.5 hours a week for the public service generally; eight hours a day, 40 hours a week for trades, labourers and some other employees based on job function. The standard hours of work differ for some positions, based on specific agreements with the Nunavut Employees Union (NEU).
15. **Standby** is where an employee must be available during off duty hours and has been placed on standby status.
16. **Straight time** is the hourly rate of remuneration.
17. **Time and one-half** is one and one-half times the hourly rate of remuneration.

PROVISIONS

18. The Public Service Regulations provide that a senior manager may require employees to work more than their daily or weekly standard hours or on a holiday where, in the senior manager's opinion, the workload requires it.
19. Compensation for overtime shall be paid when work is authorized in advance by the senior manager or a departmental official delegated to approve overtime. In all cases the authorization must be done by someone outside the bargaining unit.
20. In some instances it is impractical to approve overtime in advance, such as when an employee must work in an isolated settlement. In these cases the employer may authorize overtime after it is performed.




**HOURS OF WORK AND
OVERTIME**

Human Resources Manual

Overtime - General

Section 1208

21. The employer must make sure that the employee does not control the duration of the overtime worked.
 22. The employer shall make every reasonable effort to assign overtime work equitably and to give employees reasonable advance notice. This is subject to operational needs.
 23. An employee may, for cause, refuse to work overtime. The refusal must be in writing. Cause may involve religious beliefs. Participation in a business or outside employment is not a reasonable ground for refusing to work overtime.
 24. An employee who must work overtime shall be compensated as follows:
 - those in the NEU, each completed 15 minutes of overtime worked; and
 - for all others, each completed 30 minutes of overtime worked.
- There is a minimum payment of one hour at the appropriate overtime rate.
25. Instead of paying for overtime, a department may agree to grant lieu time: the employee may request and the employer shall grant equivalent leave with pay at the appropriate overtime rate to be taken at a time mutually agreeable to the employer and the employee.
 26. An employee may accumulate up to 150 hours leave with pay each fiscal year in a non-refillable bank of leave. Any additional overtime hours over 150 shall be paid in accordance with (i) and (ii) above. Any amounts in the bank of leave may be carried forward from one fiscal year to the next, provided that at no time shall the bank of leave exceed 150 hours. All amounts carried over to a new fiscal year and not liquidated by August 31 shall be paid out in the first pay in October in the new fiscal year. After the maximum is achieved, all additional overtime earned for the remainder of the fiscal year will be paid out according to the provisions of Collective Agreements or the Excluded Employees' Handbook.
 27. Earned but unused lieu time credits will be carried over if requested by the employee by March 31st. If the employee does not request that lieu time be carried over, the accumulated lieu time will be paid out. Requests for lieu time to be carried over from one fiscal year to the next must be approved by the senior manager/director. Lieu time carried over to the following year must be used by the employee prior to October 1st of the


 <p>HOURS OF WORK AND OVERTIME</p>	<p>Human Resources Manual</p>
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new fiscal year. If the carried over lieu time is not all used prior to October 1st, the unused lieu time will be paid out.

28. No lieu time may be transferred from one department to another, except with the express written consent of the employing department.
29. Authorization for overtime work must be given either verbally or in writing by the employee's supervisor prior to undertaking the overtime. In exceptional circumstances approval may be given after the overtime is worked.
30. Employees shall record the actual hours of overtime worked on the proper form. The form must include verification by the employee's supervisor and the departmental official authorized to approve the overtime.
31. Where the department has agreed to grant lieu time, the employee shall make the request on the proper form.
32. Overtime shall be paid for in the following month, when taken as salary.
33. When an employee takes lieu time, the proper form must be completed with the time recorded as "time in lieu of". It must be kept with the employee's leave records.
34. Where an employee is required to work three (3) or more hours of overtime immediately following his/her regularly scheduled hours of duty, and because of the operational requirements of the service, the employee is not permitted to leave his/her place of work, the Employer will either provide the employee with a meal or meal allowance equal to the amount of the dinner in accordance with the Duty Travel and Accommodation section of this Manual (15.08).

AUTHORITIES AND REFERENCES

35. Public Service Regulations
Section 10, Overtime and Holidays
36. Main Collective Agreement with NEU
Article 23, Overtime
37. Excluded Employees' Handbook
Overtime

 HOURS OF WORK AND OVERTIME	Human Resources Manual
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CONTACTS

38. For further information or clarification, please contact:

**Director Employee Relations
Department of Human Resources
Iqaluit, Nunavut**

Or

**Director Compensation and Benefits
Department of Finance
Iqaluit, Nunavut**

LEGISLATIVE ASSEMBLY SERVICE



HUMAN RESOURCE POLICY MANUAL

Section: Pay Policies	Policy Number: 4.3.A
Sub-section: Overtime	Effective Date: 1 March 2008
Subject: Overtime – out of scope	Revision Date: 26 June 2009

Page: 1 of 2

Overtime – Out of Scope

Purpose:

To outline the overtime policy for employees aligned to the out of scope Management Classification Plan (MCP) levels 1 to 12

Policy

The hours of work are undefined for management, as specified in *The Public Service Regulations* and *The Labour Standards Act*.

Notwithstanding this, the Legislative Assembly recognizes that extensive overtime hours are required during sessional periods, support for Legislative Committees and other emergent situations (where pre-approval has been received). The Legislative Assembly will recognize overtime for out of scope employees in these situations.

Note: Employees must choose between ability to earn overtime for extra hours worked during sessional periods and in providing support for legislative committees or the Legislative Assembly Service Flexible Benefit Program.

Overtime is applicable after eight hours of work in a day or 40 hours of work in a week. Overtime will be compensated by time in lieu at the rate of time and one half for each hour of overtime earned (minimum of one half hour of overtime is required per occasion).

Approval Required

The Clerk or designated supervisor must approve all overtime worked in advance of the overtime work. The Clerk or designated supervisor approves:

- overtime accumulated; and
- scheduling of time in lieu within the fiscal year in which it is accumulated.

Employees must indicate any overtime worked on their monthly time card. The time in lieu accumulation will be recorded on the Employee Monthly Attendance Statement.

Carry-over Provisions

The Clerk or designated Branch Head must approve the carry-over of overtime time in lieu from one fiscal year to the next. The details of time in lieu carryover provisions can be found here.

Emergent Situations

Pre-approval by the Clerk or designated Branch Head is required for extensive overtime in emergent situations. Examples of emergent situations include:

- Implementation of new corporate initiatives
- Implementation of board directives
- Preparation for board meetings
- Conference planning and hosting
- Visits from inter-parliamentary delegations
- Ceremonies and protocol events
- Implementation of new technology

Note: A request for time in lieu leave, or a request for leave using any combination of time in lieu, vacation, or SDO, of five (5) or more days must be submitted on the prescribed form at least two weeks prior to the requested start date.

Application

All Legislative Assembly Service employees aligned to the out of scope MCP levels 1 to 12.

Authority

The Legislative Assembly and Executive Council Act, 2007

The Labour Standards Act

The Labour Standards Regulations, 1995

Inquiries

Human Resource and Payroll Services

LEGISLATIVE ASSEMBLY SERVICE



HUMAN RESOURCE POLICY MANUAL

Section: Pay Policies	Policy Number: 4.3.B
Sub-section: Overtime	Effective Date: 1 March 2008
Subject: Overtime – in scope	Revision Date: 15 April 2009

Page: 1 of 3

Overtime – In Scope

Purpose:

To outline the overtime policy for in scope aligned Legislative Assembly Service employees.

Policy

In scope Aligned Legislative Assembly Employees

The Legislative Assembly Service will recognize all pre-authorized overtime worked by employees classified as in scope aligned. Overtime will be either paid out (at the employee's regular rate) or compensated by time in lieu. At the request of the employee, time off in lieu of payment for overtime worked may be granted by a Branch Head. Time in lieu will be assessed at the appropriate premium rate, and will be taken at a mutually acceptable time.

Employees are encouraged to access the time in lieu option versus cash payment for overtime worked given lack of budget, or limitations on overtime budgets, in individual branches. Prior to authorizing overtime, branch managers are required to monitor branch budgets on an ongoing basis and ensure funds are in place to pay employees for any overtime worked.

Note: Bi-weekly paid employees do not have the option of time in lieu for overtime worked.

Definition

For the purposes of this policy, "day" means any period of 24 consecutive hours. Any hours worked beyond eight (8) in any twenty-four (24) hour period will be compensated at the appropriate overtime rates.

Regular Day of Work (8 hours)

Employees will be eligible for overtime compensation for time worked after the required daily eight hours. (Note: A minimum of one-half (1/2) hour overtime is required.)

Time in lieu will be accumulated, or payout of overtime will be compensated, at the following rates:

- one and one-half times the employee's regular rate of pay for the first four (4) overtime hours worked, and
- two (2) times the employee's regular rate of pay for all overtime hours worked above the first four (4) overtime hours worked on that day.

Assigned Day of Rest

Time in lieu will be accumulated, or payment of overtime will be compensated, at two (2) times the employee's regular rate of pay for all hours worked on Saturday or Sunday, with a minimum two (2) hour guarantee at time in lieu rates.

(Visitor Services staff, see: "[Overtime - Visitor Services: Days of Rest](#)")

Earned Days Off

Time in lieu will be accumulated, or payment of overtime will be compensated, at one and one-half (1½) times the employee's regular rate of pay when the employee is assigned to work on scheduled EDOs, except when the employee agrees that the EDO will be banked.

Legislative Assembly Service Designated Holidays ([Link to Designated Holidays](#))

Time in lieu will be accumulated, or payment of overtime will be compensated, at one and one-half (1½) times their regular rate of pay for all normal daily hours of work (8) on a designated holiday, and two and one-half (2½) times their regular rate of pay for all hours in excess of their normal daily hours of work. This overtime shall be paid out or may be taken as time in lieu by mutual agreement with the Branch Head.

(Visitor Services staff, see: "[Overtime - Visitor Services: Designated Holidays](#)")

Approval Required

The Branch Head or designated supervisor must approve all overtime worked by an employee in advance of the overtime work. The Branch Head or designated supervisor approves:

- overtime accumulated; and
- scheduling of overtime time in lieu.

Monthly paid employees must identify the overtime worked on their monthly time card. The completed time card is submitted to the Human Resource and Payroll Services branch. Overtime time in lieu accumulation will be recorded on the Employee Monthly Attendance Statement.

Bi-weekly paid employees must indicate their hours worked on their time card and any overtime indicated must be approved by their supervisor. Payroll will add the overtime pay-out on to their bi-weekly pay cheque.

Carry-over Provisions

If the employee chooses to be compensated by time in lieu, the Branch Head must approve the carry-over of overtime time in lieu from one fiscal year to the next. If by the end of the fiscal year, the time in lieu cannot be taken, an employee shall be eligible to carry over a maximum of 120 hours to the next fiscal year.

Note: A request for time in lieu leave, or a request for leave using any combination of time in lieu, vacation, or SDO, of five (5) or more days must be submitted on the prescribed form at least two weeks prior to the requested start date.

Application

All Legislative Assembly Service in scope aligned employees

Authority

The Legislative Assembly and Executive Council Act, 2007

Influencing Source

SGEU Collective Bargaining Agreement

Inquiries

Human Resource and Payroll Services

LEGISLATIVE ASSEMBLY SERVICE



HUMAN RESOURCE POLICY MANUAL

Section: Employee Wellness	Policy Number: 9.8
Sub-section:	Effective Date: October 1, 2007
Subject: Flexible benefit account	Revision Date: October 1, 2007

Page: 1 of 6

Flexible Benefit Account

Purpose:

Background

Effective October 1, 2007, a Flexible Benefit program was introduced for out of scope employees of executive government. The rationale for the restriction of this program to out of scope employees only was that employees in the bargaining unit received adjustments for items that normally do not apply to out of scope employees, such as premiums and differentials. For example, most executive government out of scope employees are not eligible for overtime compensation regardless of extra hours worked. Additional compensation for extra hours worked is provided to executive government out of scope employees only in the most exceptional circumstances – for example, during an extended period of job action related to collective bargaining or working through a particularly difficult forest fire season. Therefore, within executive government, it was decided to apply an equivalent value towards the Flexible Benefit program for out of scope employees to encourage physical fitness and financial planning.

The Legislative Assembly Service has an overtime policy which regularly allows for out of scope aligned employees to receive compensation (time in lieu) at premium rates in non-emergent situations, specifically for extra hours worked during sessional periods and when providing support for legislative committees. This same type of benefit for extra hours worked is not provided to out of scope employees within executive government.

To provide employees of the Legislative Assembly Service (whose salaries are aligned to executive government out of scope salary ranges) access to the Flexible Benefit program as well as overtime in non-emergent situations would provide those employees with an advantage greater than that being provided to public service out of scope employees.

Policy

Out of scope aligned employees of the Legislative Assembly Service must identify whether they wish to:

A. participate in the Legislative Assembly Service Flexible Benefit program through submission of an enrollment form,

or

B. continue to receive compensation (time in lieu) at premium rates for extra hours worked during sessional periods and when providing support for legislative committees (as allowed for by the Legislative Assembly Service overtime policy for out of scope aligned staff).

Enrollment

Once enrolled in the Flexible Benefit program, employees will not have to re-enroll each year. They will continue to be enrolled and will continue to forfeit access to premium compensation for extra hours worked (during sessional periods and when providing support for legislative committees) until they choose to withdraw. Although not eligible for overtime for extra hours worked during session or in support of committees, employees would still be eligible for overtime compensation in emergent situations (where pre-approved), as described in the overtime policy for out of scope aligned staff.

Withdrawal

If an employee chooses to withdraw from the Flexible Benefit program and access the provisions of the out of scope aligned overtime policy (which provides overtime compensation (time in lieu) for extra hours worked during session or in support of committees), they must advise Human Resource and Payroll Services in writing. An employee can only withdraw effective April 1 on any given fiscal year.

In all other aspects of the Flexible Benefit program, the Legislative Assembly Service will adopt the same guidelines and processes as have been established within executive government.

Application

All Legislative Assembly Service employees aligned to the out of scope MCP levels 1 to 12, the Law Clerk and Parliamentary Counsel, and the Clerk.

Authority

The Legislative Assembly and Executive Council Act, 2007

Influencing Source

Saskatchewan Public Service Flexible Benefit Program

Inquiries/Interpretation

Human Resource and Payroll Services

Details of the Flexible Benefit Account Program

Purpose

- To promote the physical fitness of out of scope aligned employees of the Legislative Assembly Service by encouraging physical activities that have been shown to improve wellness, contribute to reduced absenteeism and reduce the cost of health benefits.
- To encourage long-term financial planning through financial advice and/or enhanced retirement savings.
- To enhance youth recruitment and retention, through reduction of student loan costs and encouraging family wellness.

Amount of Benefit

Out of scope aligned employees are eligible for a flexible benefit in the amount of \$685 per full-time employee per fiscal year. This amount will be adjusted annually by the amount of the general wage increase.

For the year of implementation, this will commence October 1, 2007.

Eligibility

Full-time employees (permanent full-time, probationary, employees on variable hours and term)

Full-time employees will become eligible for the full amount of the flexible benefit in the fiscal year in which they complete six months of service.

Less than full-time employees (part-time employees)

- Less than full-time employees who are on staff April 1 and who have completed six months of service will be eligible for a prorated portion of the flexible benefit based on their time worked in the previous fiscal year. For example, a part-time employee who worked 60% in the previous fiscal year would receive 60% of the benefit.
- Less than full-time employees who become eligible after April 1 will receive a prorated portion of the flexible benefit after completion of six months of service, based on the previous six months of service. For example, a part-time employee or employee hired May 1 working 60% would receive 60% of the benefit following completion of the waiting period.
- Employees who change employment status from less than full-time to full-time will be eligible for 100% of the flexible benefit upon becoming eligible.

Employees who take a Definite Leave of Absence

- Employees who take a definite leave of absence of six months or less in the fiscal year will be eligible for the full amount of the flexible benefit in that fiscal year.
- Employees who take a definite leave of absence of greater than six months in the fiscal year will be eligible for a prorated portion of the flexible benefit (allocated benefit dollars reduced by 1/12th for each full calendar month not worked) in that fiscal year. For example, an employee who takes a definite leave of absence for eight months starting May 3 and returning January 3 would be eligible for 5/12th of the flexible benefit because they would have worked all of April, part of May and January, all of February, and all of March.

Employees not eligible

- If an employee does not complete six months of service in a given fiscal year, no benefit will be provided to the employee for that fiscal year. For example, employees hired October 1 or later will not be eligible for a benefit in that fiscal year.
- In scope aligned employees and in scope aligned employees on temporary reclassification or Temporary Assignment of Higher Duties to an out of scope aligned assignment are not eligible.

Enrollment

All employees will be required to complete an enrollment form in order to be eligible for the flexible benefit account. Employees who do not complete an enrollment form will not be eligible to access the flexible benefit account until the form is completed and submitted. If the enrollment form is not completed by February 28 of the fiscal year, the benefit is lost for that fiscal year. (Please note that an enrollment form is only required once, not each year).

Application

The flexible benefit will be administered as a reimbursement (original receipts required) to offset the costs associated with:

- activities that promote physical fitness, strength, mobility and/or balance (fees and/or equipment);
- fitness counseling;
- financial advice;
- payment of student loans.

Guideline: Registration fees for programs contributing to fitness should be for a minimum of six weeks' duration).

Employees are eligible to claim reimbursement for fees for themselves or for fees associated with family membership or family registration.

The flexible benefit can also be directed as a contribution at any time in the fiscal year towards:

- PEPP; or
- an RRSP, accompanied by a receipt.

Funds allocated to PEPP will not be matched by the employer.

Employees are responsible to ensure that their personal RRSP contribution and PEPP contributions do not exceed annual maximum allowable deduction amounts in a calendar year.

Unused amounts of the flexible benefit less than \$10 will be forfeited. As of February 28 each year, unused amounts are to be authorized by the employee to be directed to PEPP (part of the enrollment process).

As of January 31 of each fiscal year, employees will be advised by Human Resource and Payroll Services as to the outstanding balance of their account.

Employees who terminate their employment prior to March 31 of a fiscal year will have their allocated benefit dollars reduced by 1/12th for each full calendar month not worked. For example, if an employee terminates January 14, their allocated benefit dollars would be reduced by 2/12th due to the fact they would have two full calendar months not worked in that fiscal year. Any amount owed to the employer will be deducted from the employee's final pay cheque, and any unused amounts will be paid out.

Submission of Claims

- It is intended that claims made under this program be at arms' length from other Legislative Assembly Service employees and/or family members. No claims should be filed seeking reimbursement based on receipts issued by another Legislative Assembly Service employee, his or her immediate family member, or the employee's immediate family member.
- Claims must be made on the prescribed form, accompanied by the original itemized receipt, and the receipt must be in the employee's name.
- Employees may submit claims dating back to April 1 in the year in which they become eligible, but not prior to their date of employment and not prior to October 1, 2007.
- To offset the cost of a student loan or contribution to an RRSP, a receipt showing the payment must be attached to the claim form and specific direction provided as to the amount of money to be reimbursed.
- To direct funds to PEPP, a claim form is to be completed and the section specifically identified for the PEPP contribution must be completed.
- Employees are encouraged to accumulate and submit claims when the total reaches \$100.00 or more.
- A receipt for an item may only be submitted once. For example, if you purchase a \$2000 item, you cannot claim \$685 in one fiscal year and \$712 in the next fiscal year for the same item.
- To ensure reimbursement for any claims, the claim for re-imburement must be submitted to HR and Payroll Services no later than **February 15**. Claims for reimbursement received by HR and Payroll Services after February 15 cannot be processed in time for the February payroll and re-imburement claims cannot be processed for payment on the March payroll.
- A receipt for an item purchased from October 1 to March 31 and not claimed before February 15 may be submitted for reimbursement in the next fiscal year.
- Employees who only become eligible for the flexible benefit in March will have the full amount for which they are eligible in that year directed to PEPP.

Tracking of Employee Claims and Eligibility

Human Resource and Payroll Services will determine employee eligibility, date of eligibility and amount eligible in each fiscal year. Amounts reimbursed and outstanding balance will be updated on an ongoing basis.

Eligible/Ineligible Equipment and Activities

Examples of equipment and activities that will and will not be considered for reimbursement are available on the Human Resource and Payroll Services intranet site in the "Flexible Benefit Program Questions and Answers" document. This will be updated from time to time.

Other

- Claims are taxable and will be reflected on an employee's T4.
- Reimbursement for an RRSP or for financial planning related to retirement, for example, will be taxed at source. However, employees will be able to claim this as a deduction on their personal tax return. For payments to PEPP, the flexible benefit payment will be processed at the same time as the voluntary contribution; therefore, there will be no impact on the income tax owing.
- This program shall be reviewed at the end of the second year.

Out of Scope Aligned Carry-over Provisions

Vacation Leave, Scheduled Days Off and Time in Lieu

Carry-over in excess of 320 hours (40 days)

Out of scope aligned employees may carry over Vacation Leave, Scheduled Days Off (SDOs) and Time in Lieu to a combined maximum of 320 hours (40 days).

All days in excess **shall** be paid out at the employee's current salary rate, prior to the end of the first quarter of the new fiscal year.

Payout of carry-over hours will be drawn from the various accrual plans in the order listed below. Once an accrual plan is depleted, remaining hours will be drawn from the next accrual plan.

1. Time in lieu;
2. Vacation leave;
3. SDOs.

Vacation Leave, Scheduled Days Off and Time in Lieu – Carry-over

The Clerk may authorize an employee request for payout of carried over Vacation Leave, SDOs and Time in Lieu from the previous fiscal year at any time (minimum of 10 days per request, or payout of total carry-over balance if less than 10 days).

Payout of carry-over hours will be drawn from the various accrual plans in the order listed below. Once an accrual plan is depleted, remaining hours will be drawn from the next accrual plan.

1. Time in lieu
2. Vacation leave;
3. SDOs.

Please submit the completed original form "Voluntary Payout of Carry-over" to Human Resource and Payroll Services. The form can be found [here](#).

Forms received by Human Resource and Payroll Services after monthly production, usually the end of the third week in every month, will be processed in the following month.

This payout will be included on your regular monthly pay cheque (as part of your gross monthly pay) and taxed accordingly.

*If you have any questions on any of the above, please call
Deanna Cunningham at 787-5583 or Debby Pinel at 787-2777.*

**House of Assembly Management Commission
Briefing Note**

Title: **Intra-constituency Allowances**

Issue: **Two Requests for Amendments to Annual Allowances**

Background:

- The Member for Burgeo–LaPoile and the Member for St. Barbe have written the House of Assembly Management Commission (attachments 1 and 2) requesting amendments to their district intra-constituency allowance to adjust for boundary changes which resulted from the 2006 Electoral Boundaries Commission.
- Chief Justice Green, in his Report, recognized that these allowances may require amending:

“...Where a strong case can be made, in respect of individual districts, that an amount is not adequate or is based on wrong assumptions, it would be open to the Commission on application by a Member, to amend the amounts accordingly in accordance with the procedures governing its operation.” [page 10-35; emphasis added]
- The 2009 Members’ Compensation Review Committee (MCRC) also considered the issue of amending intra-constituency allowances and stated:

“The Committee was advised that these boundary changes were not reflected in the setting of the original amounts. It is therefore reasonable to assume that in electoral districts where MHAs have been given additional jurisdiction, their district allocation funding should be adjusted to reflect this responsibility. In areas where an MHA jurisdiction has decreased, as a result of electoral boundary changes, the district allocation funding should reflect that reduction in level of responsibility. (pp. 35-36)”
- Each of the 48 electoral districts is assigned an annual allowance to cover costs of intra (and extra) constituency travel as detailed in the Schedule to the *Members’ Resources and Allowances Rules* (the *Rules*). The assumptions upon which the intra-constituency allowances are based are explained in **Appendix 10.3 - Calculations and Assumptions for Intra-Constituency Travel** - of the Appendices Volume of the Green Report (attachment 3). The information in Appendix 10.3 is the only support which exists for the assigned allowance as the Green Report does not discuss the details and assumptions otherwise.

- The current intra-constituency allowances, developed in the winter of 2006-07 by the Green Commission, are based on the former boundaries which existed until the *House of Assembly Act* was amended in March 2007. Appendix 10.3 uses the old district names, such as Twillingate-Fogo and Windsor-Springdale. The Schedule to the *Rules* uses the new district names but retains the dollar amounts of Appendix 10.3 so that the impacts of boundary changes are not reflected in the assumptions.
- Should the Commission approve the requests of the two Members, there are two possible methods of increasing the intra-constituency allowances for the respective districts. The Commission may direct the transfer of funds between the affected districts or the Commission may approve an increase to the two districts and the overall \$626,400 intra-constituency allowance total. Either option will require an amendment to the *Members' Resources and Allowances Rules*.

Analysis:

Burgeo-LaPoile:

- The Member for Burgeo-LaPoile has requested that his district allowance be increased to allow for the use of aircraft to travel to isolated communities, in the same manner as Fortune Bay-Cape La Hune and Cartwright-L'Anse au Clair. Mr. Parsons' request is for one trip per year, by air, to each of the three isolated communities in the district for an estimated cost of \$19,760, details of which are provided in the Member's letter of May 31, 2010 (attachment 4).
- As a result of boundary changes, two isolated communities which were formerly in the district of Fortune Bay-Cape La Hune are now within the district of Burgeo-LaPoile. However, the funds provided in the Schedule for travel "to remote parts of district" were not re-assigned following the boundary change. Currently, the district of Fortune Bay-Cape La Hune has four isolated communities while the district of Burgeo-LaPoile has three isolated communities. The intra-constituency allowance was predicated on the old boundaries with Fortune Bay-Cape La Hune having six isolated communities and Burgeo-LaPoile having one (District maps - attachments 5 and 6).
- In Appendix 10.3, the intra-constituency allowance for the district of Fortune Bay-Cape La Hune assigns \$48,000 for "4 trips yr/ to remote part of district, using helicopter". The spreadsheet formula behind the \$48,000 figure shows that it is calculated at "\$1,500 * 8 * 4" – an hourly helicopter rate of \$1,500 times 32 hours.
- The intra-constituency allowance for the district of Burgeo-LaPoile assigns \$1,500 for "ferry" use. This is explained in Column H of Appendix 10.3 as "\$500 * 3"; no further explanation is given for the \$500 figure. The Appendix also suggests "interdepartmental cooperation" to address travel difficulties.
- The assumption respecting private vehicle mileage for Fortune Bay-Cape La Hune is the second lowest of all districts. Only Torngat Mountains, at zero

miles, is less. There is no reasonable explanation for the 4500 km. assumption applied to Fortune Bay-Cape La Hune.

- If Fortune Bay-Cape La Hune was assigned 20,000 km., the mileage amount would increase by \$5,311.50 (15,500 km. * \$0.3541). If the district was assigned \$1,000 for “Ottawa or other district” and \$1,500 for ferry use similar to Burgeo-LaPoile, the allocation would increase by an addition \$2,500. If these amounts were deducted from the \$48,000 helicopter amount and the balance of \$40,200 divided based on the number of isolated communities, Fortune Bay-Cape La Hune, with 4 such communities, would receive 57% (\$22,900) and Burgeo-LaPoile, with three such communities, would receive 43% (\$17,300), respectively.
- This would provide Burgeo-LaPoile with a significant portion of the requested increase and apply the MCRC recommendation regarding adjusting intra-constituency allowances due to boundary changes while avoiding an increase to the overall \$626,400 intra-constituency allowance total.

St. Barbe:

- The Member for St. Barbe has requested a review of his intra-constituency allowance as a result of 2007 boundary changes which resulted in an increase in the size of the district. St. Barbe now covers over 300 kilometres and serves 34 communities. The main service centre for the area, Corner Brook, is outside the district as are several secondary service centres.
- The 2007 boundary change resulted in seven communities from the south side of Bonne Bay being reassigned to the St. Barbe district from the district of Humber Valley. The district of St. Barbe lost four communities at its northern end to the district of The Straits-White Bay North, but the proximity of these communities does not have a significant impact on travel and other costs. (District maps - attachments 7 and 8).
- The district of Humber Valley added portions of the Town of Pasadena in 2007 but the proximity to the former district boundary and the population density results in little additional travel costs.
- The intra-constituency allowance for the district of St. Barbe is \$12,600, which includes funding based on 15,000 kilometres and 20 nights. The intra-constituency allowance for the district of Humber Valley is \$15,000, which includes funding based on 20,000 kilometres and 25 nights.
- If 3000 kilometres and 5 nights with meal per diems were reassigned from the district of Humber Valley to the district of St. Barbe, this would result in a transfer of \$2,000 from the Humber Valley district allocation to St. Barbe.
- This would provide St. Barbe with the requested increase to reflect the boundary change and apply the MCRC recommendation regarding adjusting

intra-constituency allowances due to boundary changes while avoiding an increase to the overall \$626,400 intra-constituency allowance total.

Legal Consultation:

Not applicable

Internal Consultation(s):

The Member for Fortune Bay–Cape La Hune was consulted (attachment 9) on the impact of transferring funds from that district’s allowance. Ms. Perry advises that her current allowance is necessary and provided documentation (attachment 10) to support that position.

The Member for Humber Valley was consulted on the impact of transferring \$2000 to the St. Barbe allowance and concurred with the proposed transfer.

External Consultation(s):

The former Member for Fortune Bay-Cape La Hune was contacted but could not provide any further information regarding the calculation of the allowance for that district.

Comparison to Government Policy:

Not Applicable

Financial Impact:

If allowance amounts were reassigned between districts, there will be no net increase in the overall \$626,400 inter-constituency allowance total. If the allowance amounts were increased for the districts of Burgeo-LaPoile and St. Barbe, historical usage suggests that sufficient savings may be identified within House In Session or House Not In Session allocations.

Legislative Impact:

Subsection 20 (7) of the *House of Assembly Accountability, Integrity and Administration Act* states that:

A change shall not be made to the level of amounts of allowances and resources provided to members except in accordance with a rule and, notwithstanding section 64, that rule shall not be effective unless first laid before the House of Assembly and a resolution adopting it has been passed.

A rule amendment is required to change (i.e., increase **or** decrease) the intra-constituency allowance amounts. This rule amendment must be approved by the Commission, followed by passage of a Resolution by the House, after which the amendment will have to be Gazetted.

If the Commission decides to change an intra-constituency allowance amount, the rule amendment would take the following form:

Pursuant to subsection 20(7) of the *House of Assembly Accountability, Integrity and Administration Act*, the Commission proposes to the House of Assembly that the Schedule to the *Members' Resources and Allowances Rules* be amended by deleting rows 6,15, 22 and 34 and substituting the following:

6.	Burgeo-LaPoile	\$\$\$\$ (To be determined)
15.	Fortune Bay-Cape La Hune	\$\$\$\$ (TBD)
22.	Humber Valley	\$\$\$\$ (TBD)
34.	St. Barbe	\$\$\$\$ (TBD)

Options:

Burgeo-LaPoile

1. Transfer funds from the intra-constituency allocation for the district of Fortune Bay-Cape LaHune to the intra-constituency allocation for the district of Burgeo-LaPoile.
2. Transfer funds from one of the other allocations – House in Session or House Not in Session - to the intra-constituency allocation for the district of Burgeo-LaPoile.
3. Status Quo
4. Refer to next Members' Compensation Review Committee.

St. Barbe

1. Transfer funds from the intra-constituency allocation for the district of Humber Valley to the intra-constituency allocation for the district of St. Barbe.
2. Transfer funds from one of the other allocations – House in Session or House Not in Session - to the intra-constituency allocation for the district of St. Barbe.
3. Status Quo
4. Refer to next Members' Compensation Review Committee.

Status:

The current Schedule remains in effect.

Action Required:

- The direction of the Commission is requested.

Drafted by: Wm. MacKenzie
Date: June 1, 2010

Attachments:

1. Correspondence from the Member for Burgeo–LaPoile, dated March 25, 2010
2. Correspondence from the Member for St. Barbe
3. Appendix 10.3 - Calculations and Assumptions for Intra-Constituency Travel - of the Appendices Volume of the Green Report
4. Correspondence from the Member for Burgeo–LaPoile, dated May 31, 2010
5. District Map - Fortune Bay–Cape la Hune
6. District Map - Burgeo–LaPoile
7. District Map - St. Barbe
8. District Map - Humber Valley
9. Correspondence from the Clerk of the House of Assembly
10. Correspondence from the Member for Fortune Bay–Cape la Hune



HOUSE OF ASSEMBLY
NEWFOUNDLAND AND LABRADOR

OFFICE OF THE SPEAKER

MAR 29 2010

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

March 25, 2010

Hand Delivered

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

Att: Honourable Roger Fitzgerald
Chair of Management Commission

Dear Sir:

I hereby request the Commission's approval that I, as M.H.A. for the District of Burgeo - La Poile, be accorded the same rights and privileges as other Members who represent isolated coastal areas with respect to the use of aircraft to undertake constituency work. I understand it is one trip for each outport community and there are three such communities in my District, namely; Grey River, Ramea and LaPoile.

Chief Justice Green dealt with this issue and made provision for such consideration in his *Report of the Review Commission on Constituency Allowances and Related Matters* but had omitted to deal with the specific district of Burgeo - LaPoile. Even though this coastal isolation existed prior to Chief Justice Green's report it was exhasberated further with the electoral boundary changes which occurred as of October, 2007. The members for Fortune Bay - Cape La Hune and Cartwright L'Anse Au Clair currently have this benefit and I think all members, including the member for Burgeo - LaPoile, should have the same privileges to deal with the same circumstances.

I look forward to receiving your positive response in this regard. Thank you.

Yours very truly,


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

KLP/jc

Attachment 2



Newfoundland and Labrador House of Assembly

WALLACE YOUNG, M.H.A.

District of St. Barbe

May 28, 2010

House of Assembly Commissionaire Office
Confederation Building
St. John's, NL

Mr. Speaker,

The purpose of my correspondence is to request a review of my Intra/Extra Constituency allowance. With the last boundary change, the district of St. Barbe became larger in size but the budget allowance for the intra/extra does not reflect this. The St. Barbe District covers over 300kms severing 34 communities and I am aware of smaller districts with larger allowances.

Also note that the main service center for the area is Corner Brook which is outside the District. As will the secondary service centers such as Flower's Cove, St. Anthony and Roddickton are also outside of the district.

Based on the above information, please review my current budget allowance with the consideration of an increase.

Sincerely,

A handwritten signature in black ink, appearing to read "Wallace Young Jr.", written over a horizontal line.

Wallace Young Jr. M.H.A.
District of St. Barbe

"Working for The People of St. Barbe"

Rebuilding Confidence

APPENDICES

Report of the Review Commission on Constituency Allowances and Related Matters

Hon. J. Derek Green, Commissioner

May 2007

Commission Members:

John Dawson, LL.B. - Legal Advisor
Christopher Dunn, Ph.D. - Political Advisor
Gail Hamilton, F.C.A. - Audit Advisor
David Norris, M.B.A. - Public Policy Advisor
Beth Whalen, LL.B. - Executive Secretary/Research



Appendix 10.3

Calculations and Assumptions for Intra-Constituency Travel

Appendix 10.3 Calculations and Assumptions for Intra-constituency Allowance

Assumptions:
 Meal allowance/day \$50
 Mileage rate/km 0.3541
 Max accommodation \$125
 Est # of days in constituency 75
 Est # of nights in constituency varies
 but not at home 1,000
 Ottawa trip estimate or other district

Proposed New Rules

Riding Name	Meals	Accommodations	# nights in constituency	Travel	Km	other travel requirements- plus \$1000 for other	Total	Rounded amount	District Specific Assumptions
Bale Verte	\$3,750	\$2,500	20	\$6,312	15,000	\$1,000	\$12,562	\$12,600	
Bay of Islands	\$3,750	\$3,750	30	\$8,082	20,000	\$1,000	\$15,582	\$15,600	small boats required occasionally
Bellevue	\$3,750	\$2,500	20	\$10,082	20,000	\$3,000	\$16,332	\$16,400	
Bonavista North	\$3,750	\$2,500	20	\$6,312	15,000	\$1,000	\$12,562	\$12,600	
Bonavista South	\$3,750	\$2,500	20	\$6,312	15,000	\$1,000	\$12,562	\$12,600	interdepartmental cooperation suggested.
Burgoe & Lapolle	\$3,750	\$2,500	20	\$7,812	15,000	\$2,500	\$14,062	\$14,100	uses ferry(500*3)
Burnt-Placentia West	\$3,750	\$1,875	15	\$4,541	10,000	\$1,000	\$10,166	\$10,200	
Cape St. Francis	\$3,750	\$625	5	\$4,541	10,000	\$1,000	\$8,916	\$9,000	
Cartonnear-Harbour Grace	\$3,750	\$1,250	10	\$4,541	10,000	\$1,000	\$9,541	\$9,600	snowmobile & guide, boat, 4 scheduled aircraft (\$2500/day), 2 helicopter (\$1500/hr)
Cartwright-L'Anse au Clair	\$3,750	\$6,250	50	\$39,116	8,800	\$36,000	\$49,116	\$49,200	
Conception Bay East & Bell Isla	\$3,750	\$250	2	\$5,541	10,000	\$2,000	\$9,541	\$9,600	ferry (50*30)
Conception Bay South	\$3,750	\$625	5	\$4,541	10,000	\$1,000	\$8,916	\$9,000	
Exploits	\$3,750	\$2,500	20	\$6,312	15,000	\$1,000	\$12,562	\$12,600	
Ferryland	\$3,750	\$2,500	20	\$6,312	15,000	\$1,000	\$12,562	\$12,600	
Fortune Bay - Cape La Hune	\$3,750	\$6,250	50	\$49,593	4,500	\$48,000	\$59,593	\$59,600	4 trips yr/ to remote part of district, using helicopter
Gander	\$3,750	\$1,250	10	\$4,541	10,000	\$1,000	\$9,541	\$9,600	
Grand Bank	\$3,750	\$3,125	25	\$8,082	20,000	\$1,000	\$14,957	\$15,000	

A B C D E F G H I

Riding Name	Meals	Accommodations	# nights in constituency	Travel	Km	other travel requirements- plus \$1000 for other	Total	Rounded amount	District Specific Assumptions
Grand Falls - Buchans	\$3,750	\$1,250	10	\$6,312	15,000	\$1,000	\$11,312	\$11,400	
Harbour Main - Whitebourn	\$3,750	\$250	2	\$4,541	10,000	\$1,000	\$8,541	\$8,600	
Humber East	\$3,750	\$625	5	\$3,479	7,000	\$1,000	\$7,854	\$7,900	
Humber Valley	\$3,750	\$3,125	25	\$8,082	20,000	\$1,000	\$14,957	\$15,000	
Humber West	\$3,750	\$1,875	15	\$4,541	10,000	\$1,000	\$10,166	\$10,200	
Kilbride	\$3,750	\$625	5	\$4,541	10,000	\$1,000	\$8,916	\$9,000	
Labrador West	\$3,750	\$1,250	10	\$4,541	10,000	\$1,000	\$9,541	\$9,600	
Lake Melville	\$3,750	\$1,875	15	\$4,325	6,000	\$2,200	\$9,950	\$10,000	occasional use of ferry, no info on # communities; 3 flights to Churchill Falls
Lewisporte	\$3,750	\$2,500	20	\$5,249	12,000	\$1,000	\$11,499	\$11,500	
Mount Pearl	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
Placentia & St. Mary's	\$3,750	\$2,500	20	\$8,082	20,000	\$1,000	\$14,332	\$14,400	
Port au Port	\$3,750	\$1,250	10	\$3,479	7,000	\$1,000	\$8,479	\$8,500	
Port de Grave	\$3,750	\$1,250	10	\$4,541	10,000	\$1,000	\$9,541	\$9,600	
St. Barbe	\$3,750	\$2,500	20	\$6,312	15,000	\$1,000	\$12,562	\$12,600	
St. George's - Stephenville East	\$3,750	\$1,250	10	\$4,541	10,000	\$1,000	\$9,541	\$9,600	
St. John's Centre	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
St. John's East	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
St. John's North	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
St. John's South	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
St. John's West	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
Signal Hill - Quidi Vidi	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
Terra Nova	\$3,750	\$2,500	20	\$6,541	10,000	\$3,000	\$12,791	\$12,800	small boats/snowmobiles? \$2000
The Straits & White Bay North	\$3,750	\$2,500	20	\$6,312	15,000	\$1,000	\$12,562	\$12,600	
Topsail	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
Torgat Mountains	\$3,750	\$7,500	60	\$34,600	0	\$34,600	\$45,850	\$45,900	

normally would not live in district; no roads connecting communities; represents members on # matters outside of district. 4 trips * \$400 * 6 communities (scheduled flights). \$2000 for small boats/snowmobile. \$2000 for chartered flights. \$20,000 for 1 round

A B C D E F G H I

Riding Name	Meals	Accommodations	# nights in constituency	Travel	Km	other travel requirements- plus \$1000 for other	Total	Rounded amount	District Specific Assumptions
Trinity - Bay de Verde	\$3,750	\$2,500	20	\$4,541	10,000	\$1,000	\$10,791	\$10,800	
Trinity North	\$3,750	\$1,875	15	\$4,541	10,000	\$1,000	\$10,166	\$10,200	
Twillingate - Fogo	\$3,750	\$2,500	20	\$6,041	10,000	\$2,500	\$12,291	\$12,300	ferries (500*3)
Virginia Waters	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
Waterford Valley	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
Windsor - Springdale	\$3,750	\$625	5	\$4,541	10,000	\$1,000	\$8,916	\$9,000	
Total	180,000	87,375		357,038			624,413	626,400	

Attachment 4



**HOUSE OF ASSEMBLY
NEWFOUNDLAND AND LABRADOR**

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

May 31, 2010

Hand Delivered

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

Att: Honourable Roger Fitzgerald
Chair of Management Commission

Dear Sir:

Re: Helicopter Travel

This is further to my correspondence of March 25, 2010 regarding use of aircraft to undertake constituency work. I have since spoken to Mr. William MacKenzie, Clerk of the House of Assembly and Ms. Michelle Kennell, of Corporate and Members Services Division, in order to obtain the information contained herein.

Government has a standing offer for helicopter use and although the current standing offer will expire today, May 31, 2010, it is expected the renewed standing offer agreement will be about the same from a cost perspective.

Assuming I would be permitted one trip per year to each of my three isolated communities (Grey River, Ramea and La Poile) and based upon the flying time information provided to me by the helicopter pilot the annual cost would be approximately \$19,760.00 with a breakdown as follows:

- I. Port aux Basques to Grey River - 2.6 hours (flying time) + 3.2 (positioning time) = 5.8 hours x \$1300 per hour for a total of \$7540.00;
- II. Port aux Basques to Ramea - 2.2 hours (flying time) + 3.2 (positioning time) = 5.5 hours x \$1300 per hour for a total of \$7020.00;
- III. Port aux Basques to LaPoile - 0.8 hours (flying time) + 3.2 (positioning time) = 4.0 hours x \$1300 per hour for a total of \$5200.00.

.../2

Hon. Roger Fitzgerald
May 31, 2010
Page 2

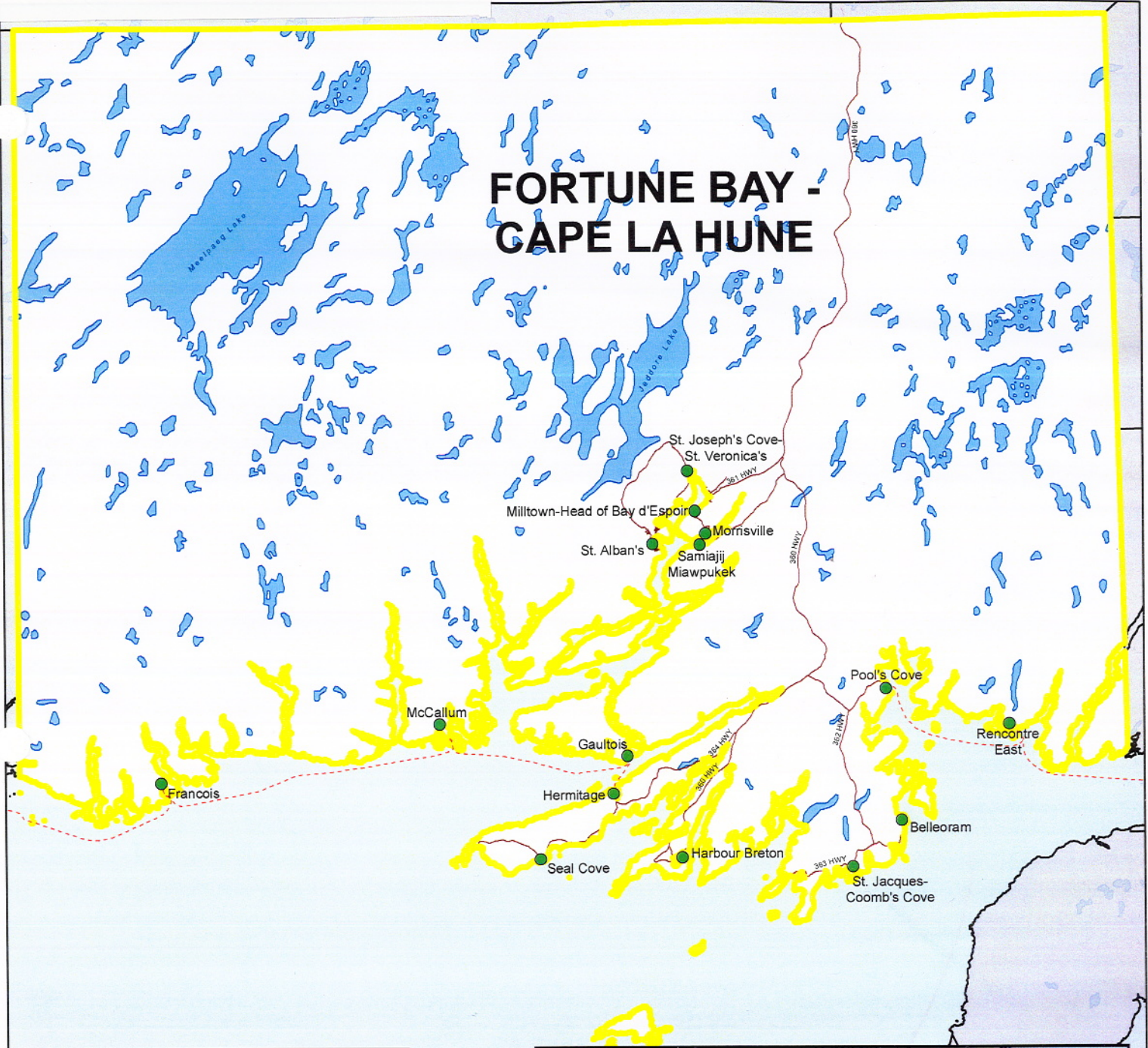
I trust this request will be given consideration at the next Management Commission meeting scheduled for Wednesday, June 9th, 2010. Thank you.

Yours very truly,

Kelvin L. Parsons, QC, M.H.A.
District of Burgeo - La Poile

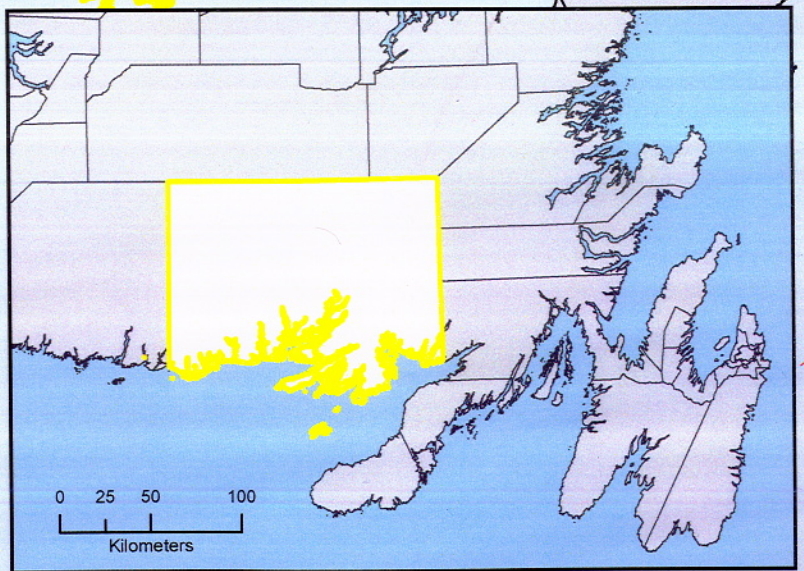
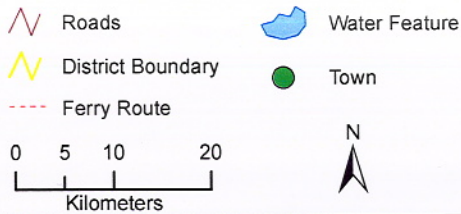
KLP/jc

FORTUNE BAY - CAPE LA HUNE



Provincial Electoral Districts

Fortune Bay - Cape La Hune



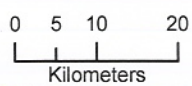
RW08_058v1
February 8, 2008



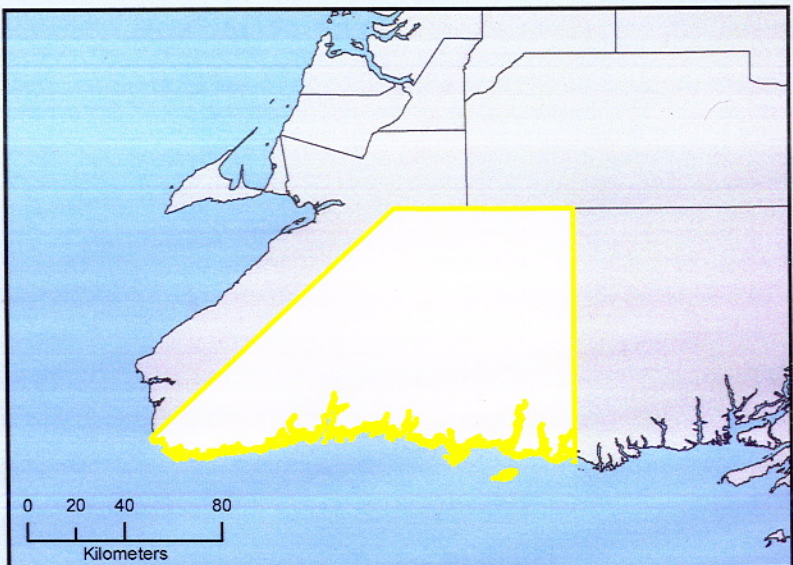
Provincial Electoral Districts

Burgeo & La Poile

-  Roads
-  District Boundary
-  Ferry Route
-  Water Feature
-  Town



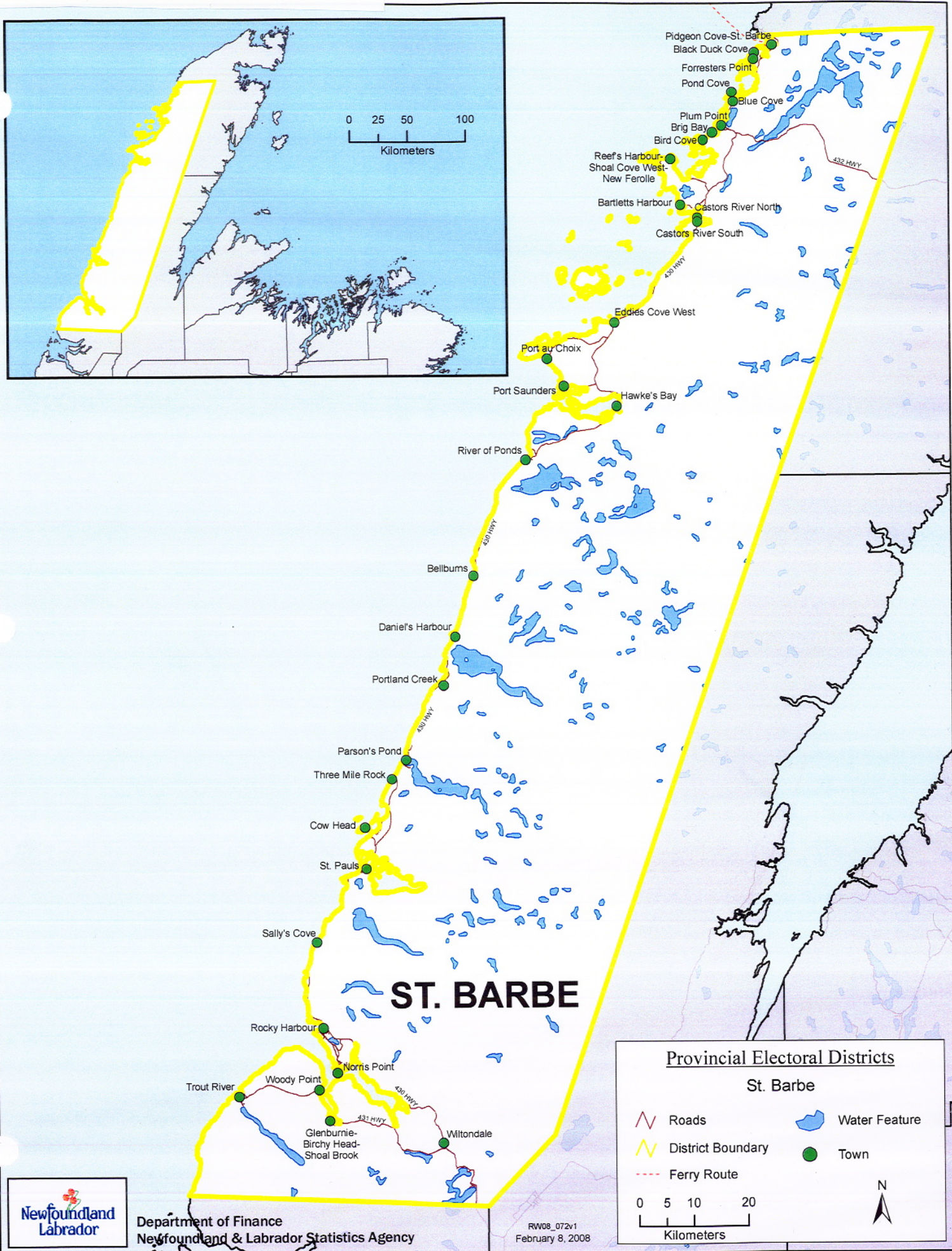
BURGEO & LA POILE

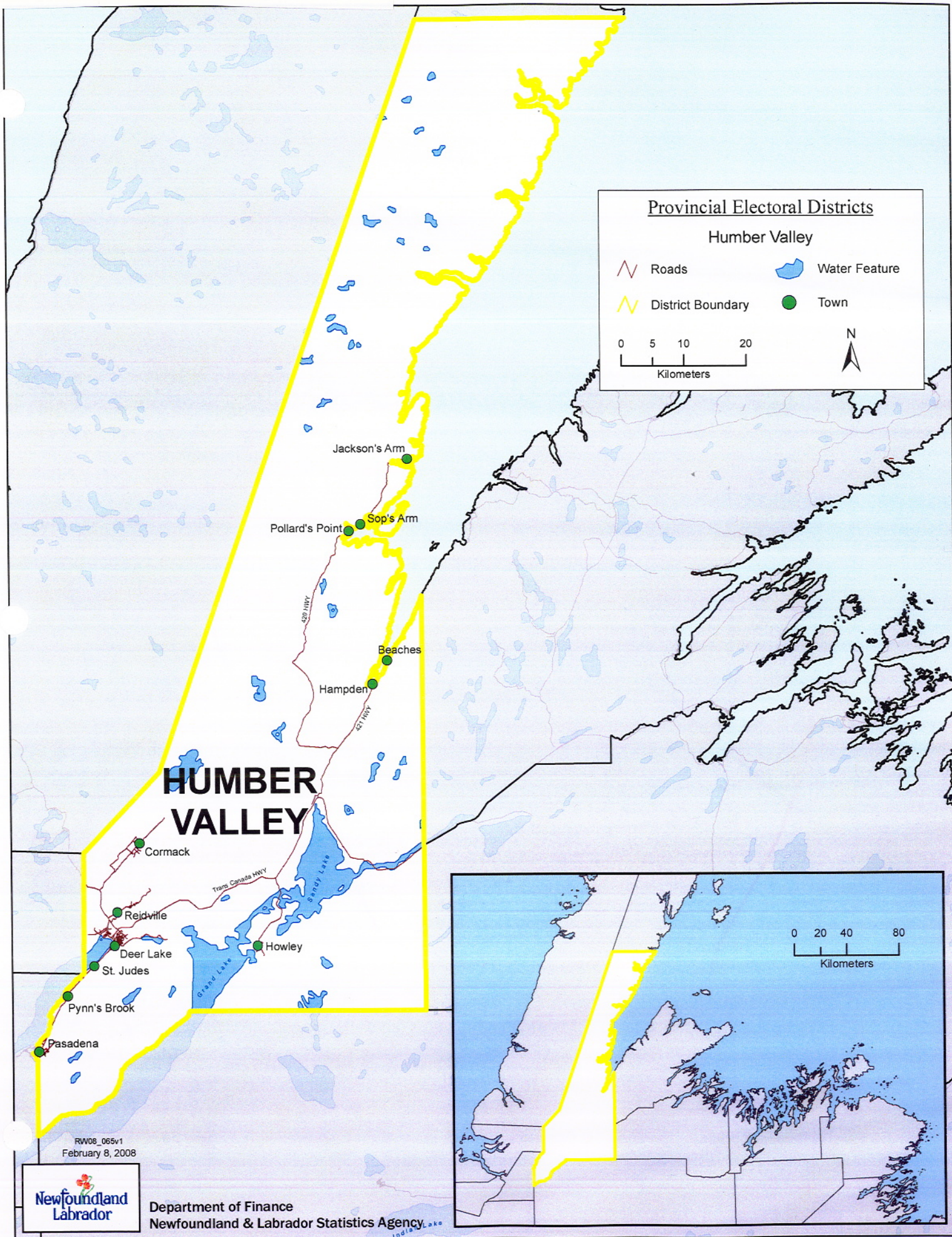


RW08_071v1
February 8, 2008



Department of Finance
Newfoundland & Labrador Statistics Agency





RW08_065v1
February 8, 2008



Attachment 9



HOUSE OF ASSEMBLY
Newfoundland and Labrador

May 4, 2010

Ms. Tracey Perry
District of Fortune Bay – Cape La Hune
Government Members' Office
5th Floor, East Block

Dear Ms. Perry:

I am writing with respect to the annual Intra-Constituency Allowance assigned to Fortune Bay–Cape La Hune in the Schedule to the *Members' Resources and Allowances Rules*, currently set at \$59,600. This amount was set by the Review Commission on Constituency Allowances and Related Matters and the assumptions upon which each District allocation was made are outlined in Appendix 10.3 (Calculations and Assumptions for Intra-Constituency Allowances), of the Appendices Volume of the "Green Report".

The Green Report also stated that "where a strong case can be made, in respect of individual districts, that an amount is not adequate or is based on wrong assumptions, it would be open to the Commission on application by a Member, to amend the amounts accordingly". (p. 10-35)

The Members' Compensation Review Committee also considered this issue and stated the following in its October 2009 Report:

The Committee was advised that these boundary changes were not reflected in the setting of the original amounts. It is therefore reasonable to assume that in electoral districts where MHAs have been given additional jurisdiction, their district allocation funding should be adjusted to reflect this responsibility. In areas where an MHA jurisdiction has decreased, as a result of electoral boundary changes, the district allocation funding should reflect that reduction in level of responsibility. (pp. 35-36)

The boundary changes proposed by the Electoral Boundaries Commission in its November 2006 Report were not implemented until March 27, 2007 through amendments

to the *House of Assembly Act*. By this time, the work of the Review Commission on Constituency Allowances and Related Matters was substantially completed and the electoral boundary changes were not reflected in the Intra-Constituency Allowance Schedule to the Rules.

The Member for Burgeo-La Poile has written the House of Assembly Management Commission requesting that he be allocated sufficient funds to use an aircraft to visit isolated communities in his district. The current Burgeo-La Poile allocation for travel (i.e. non-mileage) to isolated communities provides \$1,500 for ferry usage (see Appendix 10.3) but no allowance for aircraft.

The electoral boundary changes of 2007 resulted in two communities - Grey River and Ramea - being removed from Fortune Bay-Cape La Hune and assigned to Burgeo-La Poile. In reviewing the Appendix 10.3 notes for the Fortune Bay-Cape La Hune intra-constituency allocation, it apparently includes 4 helicopter trips at an annual \$48,000 total cost.

In light of the reassignment of the two communities to Burgeo-La Poile, it may be that a portion of the Fortune Bay-Cape La Hune intra-constituency allowance should be re-allocated to Burgeo-La Poile. However, before submitting the matter to the Management Commission, we would like to hear your views on the adequacy of your current allowance, anticipated costs for future years, and any other issues which would assist the Management Commission in its deliberations.

I suggest we meet to have a full discussion respecting a possible re-allocation of those funds.

Sincerely yours,



William MacKenzie
Clerk of the House of Assembly

Attachment 10

Clerk of the House of Assembly
Confederation Building, East Block
P.O. Box 8700
St. John's, NL
A1B 4J6

June 2, 2010

Dear Mr. MacKenzie:

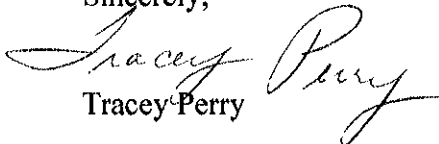
Thank you for your letter of May 4, 2010 and subsequent discussions regarding Mr. Parsons request to take some of the constituency allowance from Fortune Bay Cape La Hune and transfer it to Burgeo La-Poile for helicopter usage.

As a result of exploring this further, I find I have more questions than answers, and certainly a great deal of concern given some of the original assumptions used for district allocations. **In light of these concerns, I do not feel comfortable with losing any allocation from this district allowance (regardless of who may fill this seat – it is the general position which we have a responsibility to consider, for ALL districts) until such time as the next Member's Compensation Committee is struck to conduct an overall analysis of the shortcomings in the 2007 Green Report.**

I have attached some additional information for your review as well, and added some recommendations for your consideration in the briefing you will be presenting.

I thank you in advance for your time and consideration, and am available to meet with you if you have any further questions.

Sincerely,


Tracey Perry

cc: Hon. Roger Fitzgerald, Speaker of the House of Assembly

Encl:

- Rationale for "No Changes"
- Other Options Possible (for the draft briefing note)
- Copy of Actual Helicopter Usage (to verify actual costs)
- List of Mileage Requirements for an MHA of FBCLH to perform duties adequately

Rationale for why the District Allocation in Fortune Bay Cape La Hune Should NOT change until the comprehensive, thorough review is done by the next Members Compensation Review Committee

1) The Green Report permitted four helicopter trips for the rural, remote district of Fortune Bay Cape la Hune, as the district has four isolated communities (formerly, there were 6). The omission for Burgeo la Poile was NOT an oversight on my part, and the district should not be penalized.

2) The boundary change is not the only problem. Mileage is also a MAJOR concern, with only 4,500 km permitted where most larger districts have 15,000 km. Fortune Bay Cape la Hune has 21 communities, including 4 which are accessible only by boat or chopper - Gaultois; McCallum; Francois; and Rencontre East. (Refer to attached chart)

An MHA, as part of their job duties, has to travel to their communities for: town council meetings; charter nights, fire department meetings, special events, christmas events, festivals, come home years, individual meetings, etc. The Constituency Assistant must also travel on an "as needed" basis to assist constituents with issues and various applications. (This is hard to pre-determine, but it is better to have enough and not spend it than to be short - ultimately, it is the constituents who would suffer, and it IS NOT FAIR to them not to have access to their MHA - we should have the same playing field as urban MHA's)

IN ADDITION, the majority of government offices for my district are in Grand Falls or Gander (360 km or 458 km return respectively), and at least 4 trips per year should be budgeted.

Furthermore, there needs to be an allowance for up to 4 conferences per year (for both MHA and CA, which may occur from Corner Brook to St. Johns, and there is an allowance for 1 trip per year to Ottawa (currently allotted at \$1,000; more realistically it would cost at least \$2,000). There is also meals and accommodations to allow for.

3) There seems to be many errors in the Green calculations regarding helicopter usage and mileage. For starters, a helicopter trip only costs about \$5,000, not \$12,000 as used by Green. (refer to attached invoices). Also, FBCLH requires far more than 3,500 km (refer to the attached spreadsheet)

4) Another very important point of consideration is the fact that I broke my neck on the way to the House of Assembly on March 5, 2008. As a result, during the last two years I did not travel as much as an MHA should, and the actual numbers do not accurately reflect the travel required to properly service the constituents. This fiscal year (April 1, 2010 - March 31, 2011) may provide a more realistic indication.

5) checking online for Fortune Bay Cape la Hune and Burgeo la Poile, neither district expended the total budget provided. Therefore, I fail to see why additional monies are required (and given the real cost per trip is more like \$5,000, there is especially no need for extra money). A change to permit helicopter usage, in my opinion, could suffice until the comprehensive review is done.

Online Records indicate:

District	Oct.2 – March 08	April 08 – March 09	April 09 – September 09
Budget Amount:	\$25,210	\$52,740	\$52,740
Fortune Bay Cape La Hune	3,563.78	\$2,338.37 (4.4%)	16,192.83 (30.7%)
Budget Amount	\$5,970	\$12,478	\$12,478
Burgeo la Poile	4,273.78	3,092.77 (24.8%)	3,870.03 (31.1%)

6) Also an important point of consideration is the fact that it is difficult to base assumptions on the previous member for several reasons:

- the former member claimed mileage to a point somewhere in the ocean (according to the Evening Telegram)
- the former member resided in the capital city (in the future, MHA's may be from any community in the district, including an outport, or may live in St. John's again, so the numbers must encompass all scenarios)
- the former member was also a Minister and as such, likely often charged off district travel to his Ministerial budget. This should be further investigated by the HOA/Management Committee before any decisions are made regarding the allocation for the district of Fortune Bay Cape La Hune.

7) From our discussions, these two districts are not the only ones affected, hence an overall review is required before "one of" decisions get made and lead to more problems in the future.

OTHER OPTIONS FOR CONSIDERATION TO ADDRESS MR. PARSONS REQUEST FOR
HELICOPTER USAGE

- go to the HOA to request a budget increase for Burgeo la Poile
- as there are other concerns related to boundary changes and mileage, undertake a complete evaluation on all allocations before any changes are made by the Members Compensation Review Committee
- permit Mr. Parsons helicopter usage with no budget transfer/increase, and he has not expended his full budget either

Mileage Requirements → Fortune Bay Cape La Hune (FBCLH)

ROAD DISTANCE	St. Alban's To	Return	Total
Belleoram	100	100	200
St. Jacques	95	95	190
Boxey	105	105	210
Mose Ambrose	100	100	200
Coombs Cove	110	110	220
English Harbour West	98	98	196
Wreck Cove	113	113	226
Pool's Cove	81	81	162
Seal Cove, F.B.	114	114	228
Harbour Breton	104	104	208
Hermitage-Sandyville	100	100	200
Conne River	48	48	96
Milltown	21	21	42
Morrisville	27	27	54
St. Joseph's Cove	8	8	16
St. Veronica's	12	12	24

Total:

Assume 2 trips to each town per month

x 24 =

2472

59328 x

.35 cents =

\$ 20765

(Note: All these distances are from St. Albans to the respective community.)

Amounts may vary depending on place of work for the respective MHA's)

			TOTAL
Gander (govt)	233	233	466
Grand-Falls (govt)	179	179	358
Lewisporte (RS)	202	202	404
St. John's	567	567	1134

Total:

Assume 4 trips per year

x 4 =

2362

9448 x

.45 cents =
(first 9,000 km)

\$ 4252

* Also, if I have to travel to Francois By Ferry, I must drive to Bergeo to catch the Boat → this is not considered above.

+ accommodations
 + meals
 + Ottawa
 + 4 outposts @ 1
 chamber trip each per yr

TOTAL BUDGET REQUIREMENTS:	
local mileage/constituents	20764.8
meetings with government departments	4251.6
allowance for ottawa	1000
conferences	4,000
outports (chopper rental @ 1 trip per year x 4 towns @5keach)	20000
food	3750
accomodations	6250
Total estimate:	\$60,016
NOTE: Conferences: (i.e. NAIA/Tourism/MA/RS)	
Assume 4 per year @ 1,000 each	

FAX NO.

P. 02

PV



UNIVERSAL HELICOPTERS NEWFOUNDLAND LIMITED

P.O. Box 529, Station C Happy Valley-Goose Bay, NL A0P 1C0
Telephone: (709) 896-2444 Fax: (709) 896-0996 Website: www.uhnl.nl.ca

HST # 10845 7139 RT

House of Assembly
Enumerations 2007 -Gov't of Newfoundla
39 Hallett Crescent
St. John's, NL A1B 4C4
Canada

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Corporate & Members Services
House of Assembly

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100460

CUSTOMER ID NUMBER

APA 200063448

AIRCRAFT
CGRBT

FLYING AS PER ATTACHED FLIGHT REPORT(S)
45737/81312-13

QUANTITY	DESCRIPTION	PRICE	AMOUNT
3.5	Flying Hours February 25-26, 2009		
455.0	Litres of Fuel	1,086.95	3,804.33
3.5	Hours @ \$1.00/hour - Oil	1.60	728.00
1.0	Expenses - Joe	1.00	3.50
		10.95	10.95

Goods or Services received in good order
 Please do not sign if
 Extension cannot
 Checked with purchase order
CERTIFIED FOR PAYMENT
(Pe)

Subtotal before taxes 4,546.78
 Total taxes 591.08
 Total amount \$ 5,137.86

PAYMENT TERMS:

Due on receipt of invoice.
Interest at 18% per annum (1 1/2% per month) will be charged on all past due invoices.
We accept Visa and Mastercard--please call 709-896-2444

ORIGINAL INVOICE

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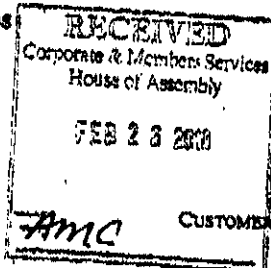
UNIVERSAL HELICOPTERS NEWFOUNDLAND LIMITED

P.O. BOX 529, Station C Happy Valley-Goose Bay, NL A0P 1C0
Telephone: (709) 896-2444 Fax: (709) 896-0996 Website: www.uhnl.nf.ca

HST # 10545 7139 RT

TO

Corporate & Member's Services
House of Assembly
P.O. Box 8700
St. John's, NL A1B 4J6
Ca



INVOICE NUMBER

IN000040213

CUSTOMER NUMBER

CORPORATE

CUSTOMER P.O. NUMBER

AFA 23157

2/11/10

PAGE 1

AIRCRAFT

FLYING AS PER ATTACHED FLIGHT REPORT(S)
82607

QUANTITY	DESCRIPTION	PRICE	AMOUNT
3.1	Flying Hours February 11, 2010		
325.0	Litres of Fuel	1,158.00	3,589.80
78.0	Litres of Fuel	1.60	520.00
		1.69	131.82

Subtotal before taxes 4,241.62

Total taxes 551.41

Total amount \$ 4,793.03

PAYMENT TERMS:

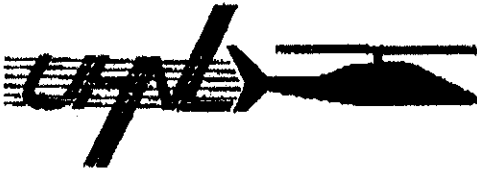
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Interest at 18% per annum (1 1/2% per month) will be charged on all past due invoices.
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ORIGINAL INVOICE

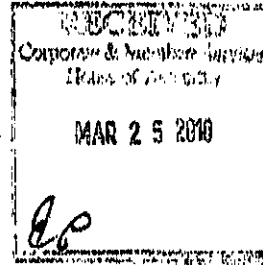
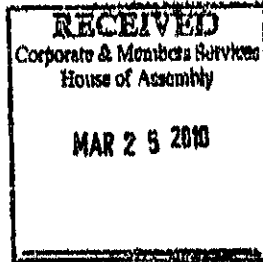
PV

UNIVERSAL HELICOPTERS NEWFOUNDLAND LIMITED

P.O. BOX 529, Station C Happy Valley-Goose Bay, NL A0P 1C0
Telephone: (709) 896-2444 Fax: (709) 896-0996 Website: www.uhnl.nf.ca



HST # 10945 7139 RT



TO

Corporate & Member's Services
House of Assembly
P.O. Box 8700
St. John's, NL A1B 4J6
Ca

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IN000040431
INVOICE DATE

CUSTOMER NUMBER

CUSTOMER P.O. NUMBER

3/09/10
PAGE

CORPORATE

AFA 23158

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AIRCRAFT

FLYING AS PER ATTACHED FLIGHT REPORT(S)

QUANTITY	DESCRIPTION	PRICE	AMOUNT
1.9	Flying Hours March 9, 2010	1,158.00	2,200.20
247.0	Litres of Fuel	1.60	395.20
1.0	Expenses - B. Joe	10.95	10.95

Subtotal before taxes 2,606.35

Total taxes 338.83

Total amount \$ 2,945.18

PAYMENT TERMS:

Due on receipt of invoice.
Interest at 18% per annum (1 1/2% per month) will be charged on all past due invoices.

We accept Visa and Mastercard--please call 709-896-2444

ORIGINAL INVOICE

**House of Assembly Management Commission
Briefing Note**

Title: **Constituency Business in District While House in Session**

Issue: **Means of reimbursing Travel Costs**

Background:

- Sections 31 to 38 of the *Members' Resources and Allowances Rules* establish eligible expenses associated with travel, accommodations and the daily meal allowance when the House In Session (HIS), House Not In Session (HNIS) and for Intra/Extra Constituency Travel, subject to the criteria under each specific Rule.
- Members are permitted one return trip per week between the Capital Region and the District when the House is in Session. However, a Member might wish to return to his or her district during the week while the House is in Session to attend to constituency business in the district.
- The additional trip during the week may require the Member to be absent from a sitting of the House. The *House of Assembly Accountability, Integrity and Administration Act* (the Act) was amended, effective December 18, 2008, to permit a Member to be absent from the House to attend to constituency business in his or her district without incurring the \$200 penalty. The new subsection – (13) (3.1) – reads as follows:

Notwithstanding paragraph (3) (e), the speaker may, under paragraph (3) (g), approve the absence of a member to attend to constituency duties within his or her constituency where the speaker is of the opinion that the absence is necessary and in accordance with directives of the commission. [emphasis added]
- In some circumstances and for certain Members, depending on the distance from the district to the Capital Region, the Member may wish to make a trip to the district in the evening and return in time for the next afternoon's sitting of the House. In those circumstances, the Member would not be absent from the House and thus would not require approval from the Speaker.
- However, under both circumstances, the current Rules do not provide for the reimbursement of travel related expenses for additional trip(s) to the district during the week while the House is in Session.
- Currently, such a trip cannot be charged under the annual allocation of 20 trips permitted while the House is not in session as the *Rules* specifically identify these trips as applicable when the House is not in session.

- The cost of the trip may not be charged to the Intra/Extra Constituency Allowance as **Commission Directive 2007-012** confirmed that the Intra/Extra Constituency Allowance was not to be used to fund additional trips to the Capital region:
- Therefore, although the Act now provides for an absence from the House to attend to constituency business in the district, the Rules do not provide any means of reimbursing expenses related to that trip unless that is the only return trip for the week.
- It is recommended that a Member be entitled to reimbursement of expenses related to a “mid-week” trip(s) to his or her district provided that the trip is required to attend to constituency business. The trip may be related to a corresponding absence from the House or may occur between two sittings of the House. It is further recommended that the trip should be counted as one of the 20 trips which are provided for under HNIS.

Analysis:

Legal Consultation:

Not applicable

Internal Consultation(s):

Not applicable

External Consultation(s):

Not applicable

Comparison to Government Policy:

Not applicable

Financial Impact:

None of the 3 options would result in additional expenditures over the current approved allocations.

Legislative Impact:

The *Members’ Resources and Allowances Rules* will need to be amended.

Options:

1. Allow the “mid-week” HIS trip(s) to attend to constituency business in the district with the trip(s) to be deducted from the annual allocation of 20 trip HNIS. This is the preferred option.
2. Deduct the costs of such a trip from the Intra-constituency Allowance. As this allowance is designed only for travel within the district, it is inadequate to cover travel costs to districts which are a significant distance from the Capital region.
3. Maintain the one-trip-per-week policy, such that a trip to conduct constituency business mid-week would be the only reimbursable trip for that week.

Status:

Currently, a Member may claim reimbursement for the actual transportation cost of only one return trip for each week or part of the week that the House is in Session.

Action Required:

Recommended Minute:

Pursuant to subsection 64(1) of the *House of Assembly Accountability, Integrity and Administration Act*, the Commission approves the following amendment to the *Members' Resources and Allowances Rules*, subject to final wording by the Office of the Legislative Counsel:

The *Members' Resources and Allowances Rules* are amended by adding immediately after section 37.1 the following:

Midweek Sessional Travel for Constituency Business

- 37.2 (1) Where, while the House of Assembly is in session, a member travels between the capital region and his or her constituency or permanent residence in order to attend to constituency business, that member may claim the costs associated with that travel.
- (2) For the purposes of subsection (1), travel costs may be claimed as if the claim were for one of the 20 return trips permitted under sections 35, 36 or 37.

Drafted by: Marlene Lambe
Date: May 31, 2010

Approved by: William MacKenzie

**House of Assembly Management Commission
Briefing Note**

Title: Letter from Member for Cartwright-L'Anse au Clair

Issue: Request to have the Child and Youth Advocate appear before the House of Assembly Management Commission

Background:

- In correspondence to the Speaker of the House of Assembly, dated May 26, 2010, the Leader of the Opposition has asked the House of Assembly Management Commission to request the Child and Youth Advocate to appear before the Commission to answer questions respecting the report issued by the Office of the Child and Youth Advocate following the investigation into programs and services offered by the Janeway Psychiatry Unit.
- The authority of the Commission with respect to statutory offices involves the establishment of policies respecting finances, administration and human resources and does not extend to the statutory, investigatory or other duties which they were appointed to perform.
- In correspondence dated May 27, 2010, the Speaker noted the request will be brought to the Commission at its June 9, 2010 meeting. The Speaker also noted that the Commission has no authority to compel the Child and Youth Advocate to appear before the Commission.

Analysis:

Legal Consultation:

The Law Clerk has provided a legal opinion to the Speaker and to the Clerk which concludes that the House of Assembly Management Commission has no role in compelling the attendance of a Statutory Officer at a meeting of the Commission or in intervening in any way in the investigations and reports of investigations by Statutory Officers. However, the Commission can request a meeting with a Statutory Officer who will determine whether he/she will attend such a meeting.

Internal Consultation(s):

Not Applicable

External Consultation(s):

Not Applicable

Comparison to Government Policy:

Not Applicable

Financial Impact:

Not Applicable

Legislative Impact:

Not Applicable

Options:

1. Support the request to ask the Child and Youth Advocate to appear before the Management Commission;
2. Reject the request to ask the Child and Youth Advocate to appear before the Management Commission

Status:

Awaiting the direction of the Commission.

Action Required:

The Commission's direction is requested.

Drafted by: Marie Keefe
Date: May 31, 2010

Approved by: Wm. MacKenzie

Attachments:

1. Correspondence from the Leader of the Opposition
2. Correspondence from the Speaker of the House of Assembly



HOUSE OF ASSEMBLY
NEWFOUNDLAND AND LABRADOR

Leader of the Official Opposition

May 26th, 2010

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

Dear Mr. Speaker:

The Child and Youth Advocate recently issued a report into the Janeway Psychiatry Unit's programs and services. Since that time, the advocate has refused to comment publicly on his report and has refused to meet with elected MHAs and the media. This report is of such significant importance, I feel the advocate should be asked to appear before the House of Assembly Management Committee (HOAMC) to answer questions related to his report.

I ask that HOAMC to support this request so we can ensure this officer of the House of Assembly can provide the reasoning and rationale behind his findings and recommendations.

Sincerely,

Yvonne Jones, MNA
Cartwright-L'Anse au Clair District
Leader of the Official Opposition

cc: HOAMC Members



HOUSE OF ASSEMBLY
Newfoundland and Labrador
OFFICE OF THE SPEAKER

COPY

May 27, 2010

House of Assembly

TRIM # _____

Ms. Yvonne Jones, M.H.A
Leader of the Official Opposition
Official Opposition Office
5th Floor, East Block

Dear Ms. Jones:

I am writing in reply to your letter of 26 May 2010 requesting that the Management Commission ask the Child and Youth Advocate (A) to attend a meeting of the Commission to answer questions respecting his recent Report.

The Commission is free to invite anyone to a meeting, as was done with Chief Justice Green and the Auditor General. However, please note that the Commission has no power to compel an appearance, unlike Committees of the House of Assembly. The Commission is a statutory body created by the *House of Assembly Accountability, Integrity and Administration Act* and the Act does not grant such powers to the Commission.

The authority of the Commission with respect to the statutory offices involves the establishment of policies respecting finances, administration and human resources and does not extend to the statutory, investigatory or other duties which they were appointed to perform.

As noted above, the Commission may decide to invite a statutory officer to a meeting and your proposal will be on the agenda for the Commission meeting of 09 June 2010.

Sincerely yours,

ROGER FITZGERALD, MHA
Speaker of the House of Assembly

c.c. HoAMC Members
Mr. William MacKenzie

**House of Assembly Management Commission
Briefing Note**

Title: **Financial Reports - April 1, 2009 to March 31, 2010**

Issue: **Review of:**

- 1. Financial Performance of the Legislature; and**
- 2. Approved Allocations and Actual Expenditures of Members of the House of Assembly.**

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 details of the financial performance of the Legislature (excluding the Office of the Auditor General) are included in the Statement of Revenue and Expenditure for the fiscal year ended March 31, 2010. The reports show the actual expenditures and revenues for the fiscal year. All savings or overruns over budgeted amounts are identified in the report and explanations are provided for significant amounts.
- The details of the financial performance of the Office of the Auditor General are shown separately in the Statement of Revenue and Expenditure for the fiscal year ended March 31, 2010. The reports show the actual expenditures, encumbered amounts and revenues for the fiscal year. All savings or overruns over budgeted amounts are identified in the report and explanations are provided for any significant amounts.
- The actual expenditures compared with the approved allocations for each Member are included in the Members’ Expenditures Summarized by Category reports for the period April 1, 2009 to March 31, 2010. The Reports include the expenditures for March in the column entitled “Expenditures Processed 01-Mar-10 to 31-Mar-10 (Net of HST)” and the expenditures for the full fiscal year in the column entitled “Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)”.

Analysis:

Legal Consultation:
Not applicable

Internal Consultation(s):
Not applicable

External Consultation(s):

Not applicable

Comparison to Government Policy:

Not applicable

Financial Impact:

Not applicable

Legislative Impact:

Not applicable

Options:

Not applicable

Status:

Not applicable

Action Required:

- For review purposes

Drafted by: Marlene Lambe

Date: May 28, 2010

Approved by: William MacKenzie

Attachments:

1. Statement of Revenue and Expenditure – Legislature (excluding the Office of the Auditor General)
2. Statement of Revenue and Expenditure – Office of the Auditor General
3. Member Accountability and Disclosure Reports



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Savings (Over-runs) from Original Budget		Savings (Over-runs) from Operating Budget
1.1.01. ADMINISTRATIVE SUPPORT						
01. Salaries	1,744,700	1,628,800	1,603,193	141,507	¹	25,607
02. Employee Benefits	11,000	11,000	3,572	7,428		7,428
03. Transportation and Communications	64,800	64,800	49,681	15,119	2	15,119
04. Supplies	46,200	56,200	56,127	(9,927)	3	73
05. Professional Services	220,000	557,000	556,938	(336,938)	4	62
06. Purchased Services	226,000	209,000	173,581	52,419	5	35,419
07. Property, Furnishings and Equipment	165,000	99,700	96,505	68,495	6	3,195
	2,477,700	2,626,500	2,539,597	(61,897)		86,903
02. Revenue - Provincial	(23,800)	(23,800)	(9,684)	(14,116)	7	(14,116)
Total: Administrative Support	2,453,900	2,602,700	2,529,913	(76,013)		72,787

1 Savings as delayed hiring of new positions.

2 Savings as travel for conferences was less than anticipated at budget time.

3 Overruns as need for supplies (printer cartridges, signs and general office supplies) higher than anticipated at budget time.

4 Overruns related to the unbudgeted investigation completed by the Centre for Innovative Dispute Resolution (\$26,500); contractual & legal fees for the O'Neill review (\$259,700); preparatory work during 2009-10 for Management Certification (\$43,900); and other miscellaneous (\$6,838).

5 Savings mainly due to lower than anticipated printing costs, offset by unbudgeted operating costs (rental space, printing, etc.) of \$8,100 for the O'Neill review.

6 Funds were transferred as required from the Property, Furniture and Equipment block budgeted in this Activity for all of the HOA Service, Caucus Operations and the four Statutory Offices.

7 Revenues were lower than anticipated at budget time.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Savings (Over-runs) from Original Budget	Savings (Over-runs) from Operating Budget
1.1.02. LEGISLATIVE LIBRARY AND RECORDS MANAGEMENT					
01. Salaries	682,100	682,100	677,954	4,146	4,146
02. Employee Benefits	3,700	4,100	4,026	(326)	74
03. Transportation and Communications	16,700	16,700	13,774	2,926	2,926
04. Supplies	59,400	59,400	50,453	8,947	8,947
05. Professional Services	22,200	13,300	-	22,200 ¹	13,300
06. Purchased Services	22,900	22,500	18,598	4,302	3,902
07. Property, Furnishings and Equipment	5,000	5,000	4,191	809	809
Total: Legislative Library and Records Management	812,000	803,100	768,995	43,005	34,105

1 Savings as consultant for records management was not required as work done in-house, and web development hosting completed in-house.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Savings (Over-runs) from Original Budget	Savings (Over-runs) from Operating Budget
1.1.03. HANSARD AND THE BROADCAST CENTRE					
01. Salaries	595,200	598,200	596,121	(921)	2,079
02. Employee Benefits	1,500	1,500	889	611	611
03. Transportation and Communications	40,000	36,600	10,315	29,685 ¹	26,285
04. Supplies	7,000	10,000	9,759	(2,759)	241
06. Purchased Services	297,700	231,900	205,450	92,250 ²	26,450
07. Property, Furnishings and Equipment	10,000	90,300	90,124	(80,124) ³	176
Total: Hansard and the Broadcast Centre	951,400	968,500	912,658	38,742	55,842

- 1 Savings in webstreaming as costs were budgeted in Transportation and Communications but expenditures were correctly charged to Purchased Services.
- 2 Savings related to satellite charges as actual sitting days for the House of Assembly and for Commission meetings were less than the maximum possible days budgeted, offset by webstreaming costs.
- 3 Overruns in Broadcast related to equipment budgeted in 2008-09 but shipment delays resulted in receipt of equipment in 2009-10 (\$43,700); additional broadcast equipment purchased in 2009-10 (\$36,424).



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Savings (Over-runs) from Original Budget	Savings (Over-runs) from Operating Budget
1.1.04. MEMBERS' RESOURCES					
01. Salaries	6,524,900	6,407,800	6,298,565	226,335 ¹	109,235
03. Transportation and Communications	20,000	20,000	16,537	3,463	3,463
04. Supplies	-	1,000	749	(749)	251
05. Professional Services	60,000	80,200	80,113	(20,113) ²	88
06. Purchased Services	-	27,100	26,413	(26,413) ³	687
09. Allowances and Assistance	3,134,000	2,575,800	1,440,305	1,693,695 ⁴	1,135,495
	9,738,900	9,111,900	7,862,681	1,876,219	1,249,219
02. Revenue - Provincial	-	-	(318,903)	318,903 ⁵	318,903 ⁵
Total: Members' Resources	9,738,900	9,111,900	7,543,778	2,195,122	1,568,122

- 1 Savings as lower than anticipated costs for secretarial pool and constituency assistant replacements, and salary reduction for Members; offset by severance payments to former Members and salary for administrative support staff for the Members' Compensation Review Committee.
- 2 Overruns as contractual fees for the Members' Compensation Review Committee were higher than anticipated at budget time.
- 3 Overruns relate to unbudgeted operating costs for the Members' Compensation Review Committee (\$3,613), and unbudgeted renovations to a Crown owned building to provide constituency office space (\$22,800).
- 4 Savings as expenditures for Allowances & Assistance are less than budgeted as Members have not availed of maximum allowable funds.
- 5 Revenues related to receipt of payments applied against Excess Constituency Allowance overpayments and Aliant mobility credits from the previous year, credited to revenue as per Government accounting policy.

NOTE: Revenues related to payments applied against Excess Constituency Allowance overpayments are currently under review by the Office of the Comptroller General, and may be subject to change.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Savings (Over-runs) from Original Budget	Savings (Over-runs) from Operating Budget
1.1.05. HOUSE OPERATIONS					
01. Salaries	305,800	284,200	260,200	45,600 ¹	24,000
02. Employee Benefits	9,900	9,900	6,746	3,154	3,154
03. Transportation and Communications	162,700	110,900	108,467	54,233 ²	2,433
04. Supplies	20,500	20,500	15,194	5,306	5,306
05. Professional Services	3,900	3,900	3,081	819	819
06. Purchased Services	43,000	43,000	34,405	8,595	8,595
07. Property, Furnishings and Equipment	1,700	1,700	-	1,700	1,700
10. Grants and Subsidies	1,200	1,300	1,235	(35)	65
Total: House Operations	548,700	475,400	429,328	119,372	46,072

1 Savings as car allowance and automobile expense payments to the Speaker and payments to external committee members were less than anticipated, offset by delayed hirings.

2 Savings as travel to conferences was less than anticipated at budget time.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Savings (Over-runs) from Original Budget	Savings (Over-runs) from Operating Budget
1.1.06. GOVERNMENT MEMBERS CAUCUS					
01. Salaries	716,700	716,700	583,662	133,038 ¹	133,038 ¹
02. Employee Benefits	2,000	2,000	-	2,000	2,000
03. Transportation and Communications	32,000	32,000	26,971	5,029	5,029
04. Supplies	14,600	14,600	6,649	7,951	7,951
06. Purchased Services	24,000	24,000	20,788	3,212	3,212
07. Property, Furnishings and Equipment	5,000	5,000	1,632	3,368	3,368
10. Grants and Subsidies	51,900	53,100	53,086	(1,186)	14
Total: Government Members Caucus	846,200	847,400	692,788	153,412	154,612

¹ Savings as the Caucus did not avail of the maximum allowable funding for administrative and research staff.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Savings (Over-runs) from Original Budget	Savings (Over-runs) from Operating Budget
1.1.07. OFFICIAL OPPOSITION CAUCUS					
01. Salaries	653,800	657,100	657,052	(3,252) ¹	48
02. Employee Benefits	1,500	5,900	5,779	(4,279) ²	121
03. Transportation and Communications	65,400	64,700	64,700	700	0
04. Supplies	12,500	15,500	15,068	(2,568) ³	432
06. Purchased Services	16,500	13,500	13,414	3,086	86
07. Property, Furnishings and Equipment	3,200	1,700	500	2,700	1,200
10. Grants and Subsidies	9,700	9,900	9,876	(176)	24
Total: Official Opposition Caucus	762,600	768,300	766,388	(3,788)	1,912

1 Overruns as unbudgeted funds required for additional Caucus Member, summer student and severance payments.

2 Overruns as number of conferences attended by Leader and Caucus staff was higher than anticipated at budget time.

3 Overruns as expenditures for office supplies were higher than anticipated at budget time.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Savings (Over-runs) from Original Budget	Savings (Over-runs) from Operating Budget
1.1.08. THIRD PARTY CAUCUS					
01. Salaries	303,200	324,800	322,033	(18,833) ¹	2,767
02. Employee Benefits	800	800	241	559	559
03. Transportation and Communications	20,000	23,700	20,147	(147)	3,553
04. Supplies	7,800	7,800	7,714	86	86
06. Purchased Services	4,000	4,000	2,721	1,279	1,279
07. Property, Furnishings and Equipment	1,800	1,800	-	1,800	1,800
10. Grants and Subsidies	9,700	9,900	9,876	(176)	24
Total: Third Party Caucus	347,300	372,800	362,732	(15,432)	10,068
TOTAL HOUSE OF ASSEMBLY	16,461,000	15,950,100	14,006,580	2,454,420	1,943,520

1 Overruns related to unbudgeted costs of Leader's car allowance, summer student and severance payments.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Savings (Over-runs) from Original Budget	Savings (Over-runs) from Operating Budget
3.1.01. OFFICE OF THE CHIEF ELECTORAL OFFICER					
01. Salaries	828,900	908,500	898,443	(69,543) ¹	10,057
02. Employee Benefits	4,200	4,200	3,660	540	540
03. Transportation and Communications	72,000	72,000	62,300	9,700	9,700
04. Supplies	10,100	15,100	14,764	(4,664)	336
05. Professional Services	170,000	130,000	61,373	108,628 ²	68,628
06. Purchased Services	163,000	227,600	221,280	(58,280) ³	6,320
07. Property, Furnishings and Equipment	22,300	25,000	24,189	(1,889)	811
10. Grants and Subsidies	-	17,200	16,617	(16,617) ⁴	583
	1,270,500	1,399,600	1,302,626	(32,126)	96,974
02. Revenue - Provincial	-	-	(5)	5	5
Total: Office of the Chief Electoral Officer	1,270,500	1,399,600	1,302,621	(32,121)	96,979

- 1 Overruns for the three unbudgeted by-elections partially offset by savings related to delay in hiring of TRIM information management analyst and reduced overtime payments.
- 2 Savings as legal expenses budgeted for the Chief Electoral Officer in his role as Commissioner of Legislative Standards and for IT support are less than anticipated, offset by the cost of three unbudgeted by-elections.
- 3 Overruns related to cost for three unbudgeted by-elections, partially offset by savings on advertising and training expenditures.
- 4 Overruns related to election subsidy payments required for two of the three unbudgeted by-elections.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Savings (Over-runs) from Original Budget	Savings (Over-runs) from Operating Budget
4.1.01. OFFICE OF THE CITIZENS' REPRESENTATIVE					
01. Salaries	566,000	612,700	612,618	(46,618) ¹	82
02. Employee Benefits	2,000	2,000	1,800	200	200
03. Transportation and Communications	64,200	47,600	21,197	43,003 ²	26,403
04. Supplies	10,000	10,000	3,211	6,789	6,789
05. Professional Services	10,000	206,400	206,382	(196,382) ³	18
06. Purchased Services	79,500	79,500	60,534	18,966 ⁴	18,966
07. Property, Furnishings and Equipment	5,000	5,000	3,556	1,444	1,444
Total: Office of the Citizens' Representative	736,700	963,200	909,298	(172,598)	53,902

- 1 Overruns due to investigator seconded from OIPC and administrative support to assist with the investigation under the Whistleblower provision of the *House of Assembly Accountability, Integrity and Administration Act* (HOAIA Act).
- 2 Savings as travel expenditures within the Province were less than anticipated at budget time.
- 3 Overruns primarily related to the unbudgeted professional fees for the Acting Citizens' Representative to conduct the investigation under the Whistleblower provisions of the HOAIA Act (\$113,875); unbudgeted legal fees relating to the investigation of the Office of the Child and Youth Advocate as initiated by the OCR (\$87,200); offset by lower than anticipated other professional services (\$4,693).
- 4 Savings as printing, training and development, and rental expenditures were less than anticipated at budget time.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Savings (Over-runs) from Original Budget	Savings (Over-runs) from Operating Budget
5.1.01. OFFICE OF THE CHILD AND YOUTH ADVOCATE					
01. Salaries	836,400	972,800	972,774	(136,374) ¹	26
02. Employee Benefits	3,000	3,700	1,885	1,115	1,815
03. Transportation and Communications	85,000	71,500	38,477	46,523 ²	33,023
04. Supplies	10,700	10,700	8,639	2,061	2,061
05. Professional Services	12,000	24,800	18,955	(6,955)	5,845
06. Purchased Services	175,400	175,400	162,735	12,665 ³	12,665 ³
07. Property, Furnishings and Equipment	6,200	25,100	3,554	2,646	21,546 ⁴
Total: Office of the Child and Youth Advocate	1,128,700	1,284,000	1,207,019	(78,319)	76,981

1 Overruns related to the appointment of the Acting Child and Youth Advocate, offset by savings due to vacancies.

2 Savings as travel for advocacy clinics and conferences was lower than anticipated at budget time.

3 Savings as printing and advertising expenditures were lower than anticipated at budget time, offset by unbudgeted transcription costs.

4 Funds budgeted in the equipment block in Administrative Support were transferred in for payment of a photocopier, but due to shipment delays the copier was not received until fiscal 2010-11.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Savings (Over-runs) from Original Budget		Savings (Over-runs) from Operating Budget	
6.1.01. OFFICE OF THE INFORMATION AND PRIVACY COMMISSIONER							
01. Salaries	767,200	767,200	687,205	79,995	1	79,995	1
02. Employee Benefits	13,500	21,500	21,361	(7,861)		139	
03. Transportation and Communications	99,300	56,500	40,127	59,173	2	16,373	
04. Supplies	12,300	23,100	22,717	(10,417)	3	383	
05. Professional Services	80,000	80,000	61,279	18,721	4	18,721	4
06. Purchased Services	139,400	159,800	157,873	(18,473)	5	1,927	
07. Property, Furnishings and Equipment	13,000	16,600	16,545	(3,545)		55	
	1,124,700	1,124,700	1,007,106	117,594		117,594	
02. Revenue - Provincial	(8,800)	(8,800)	(6,505)	(2,295)	6	(2,295)	6
Total: Office of the Information and Privacy Commissioner	1,115,900	1,115,900	1,000,602	115,298		115,298	

1 Savings as replacement for seconded Assistant Commissioner was on a lower pay scale; vacancies and delayed hiring of new positions.

2 Savings as travel requirements were lower than anticipated at budget time.

3 Overruns as increased need for supplies, and some conference expenditures and subscriptions were budgeted in Purchased Services.

4 Savings as legal and consultants services were less than anticipated at budget time.

5 Overruns related to unbudgeted renovations to office space, offset by savings related to budgeted translation services for the National Information and Privacy Commissioners' conference being provided by the Canadian Intergovernmental Conference Secretariat..

6 Revenues were lower than anticipated at budget time.

TOTAL LEGISLATURE (Excluding the Office of the Auditor General)



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

20,712,800

20,712,800

18,426,120

2,286,680

2,286,680



OFFICE OF THE AUDITOR GENERAL
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2010 to 30 June 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures and Revenue	Projected Total Expenditures and Revenue	Projected Savings (Over- runs) from Original Budget	Projected Savings (Over- runs) from Operating Budget
OFFICE OF THE AUDITOR GENERAL						
2.1.01. EXECUTIVE SUPPORT						
01. Salaries	219,200	219,200	57,423	219,200	-	-
01. Salaries (Statutory)	153,100	153,100	40,110	153,100	-	-
02. Employee Benefits Transportation and	5,000	5,000	2,029	5,000	-	-
03. Communications	27,000	27,000	6,716	27,000	-	-
05. Professional Services	10,000	10,000	-	10,000	-	-
06. Purchased Services	1,000	1,000	-	1,000	-	-
Total: Executive Support	415,300	415,300	106,278	415,300	-	-



OFFICE OF THE AUDITOR GENERAL
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2010 to 30 June 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures and Revenue	Projected Total Expenditures and Revenue	Projected Savings (Over- runs) from Original Budget	Projected Savings (Over- runs) from Operating Budget
OFFICE OF THE AUDITOR GENERAL						
2.1.02. ADMINISTRATIVE SUPORT						
01. Salaries	186,000	186,000	49,467	186,000	-	-
02. Employee Benefits Transportation and	8,500	8,500	-	8,500	-	-
03. Communications	41,600	41,600	8,425	41,600	-	-
04. Supplies	113,600	113,600	30,898	113,600	-	-
05. Professional Services	45,000	45,000	1,430	45,000	-	-
06. Purchased Services Property, Furnishings and	204,700	204,700	46,121	204,700	-	-
07. Equipment	52,800	52,800	4,204	52,800	-	-
Total: Administrative Support	652,200	652,200	140,547	652,200	-	-



OFFICE OF THE AUDITOR GENERAL
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2010 to 30 June 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures and Revenue	Projected Total Expenditures and Revenue	Projected Savings (Over- runs) from Original Budget	Projected Savings (Over- runs) from Operating Budget
OFFICE OF THE AUDITOR GENERAL						
2.1.03. AUDIT OPERATIONS						
01. Salaries	2,522,000	2,522,200	614,669	2,286,100	235,900 ¹	236,100
02. Employee Benefits	63,500	63,500	11,803	63,500	-	-
Transportation and						
03. Communications	72,500	72,500	13,899	72,500	-	-
05. Professional Services	10,000	10,000	-	10,000	-	-
	2,668,000	2,668,200	640,372	2,432,100	235,900	236,100
02. Revenue - Provincial	(222,700)	(222,700)	-	(222,700)	-	-
Total: Audit Operations	2,445,300	2,445,500	640,372	2,209,400	235,900	236,100
¹ Projected savings - position vacancies for April through June 2010-11 carried through out year						
Total: OFFICE OF THE AUDITOR GENERAL	3,512,800	3,513,000	887,196	3,276,900	235,900	236,100



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

BAKER, JIM, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	2,229.93	2,229.93	11,044.07	16.8%
Total Office Allowances		2,229.93	2,229.93		
Operational Resources					
Operational Resources	--	2,978.54	2,978.54	--	--
Total Operational Resources		2,978.54	2,978.54		
Travel & Living Allowances					
House in Session	--	21,118.62	21,118.62	--	--
House Not in Session	--	7,418.03	7,418.03	--	--
Intra & Extra-Constituency Travel	8,496.00	573.33	573.33	7,922.67	6.7%
Total Travel & Living Allowances		29,109.98	29,109.98		
Constituency Allowance					
Constituency Allowance	2,655.00	225.36	225.36	2,429.64	8.5%
Total Constituency Allowance		225.36	225.36		
Total Expenditures		34,543.81	34,543.81		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

BUCKINGHAM, Ed

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	642.00	0.00	0.00	642.00	0.0%
Office Operations	13,274.00	3,327.20	3,327.20	9,946.80	25.1%
Total Office Allowances		3,327.20	3,327.20		
Operational Resources					
Operational Resources	--	3,133.76	3,133.76	--	--
Total Operational Resources		3,133.76	3,133.76		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	141.45	141.45	6,495.55	2.1%
Total Travel & Living Allowances		141.45	141.45		
Constituency Allowance					
Constituency Allowance	2,655.00	1,015.23	1,015.23	1,639.77	38.2%
Total Constituency Allowance		1,015.23	1,015.23		
Total Expenditures		7,617.64	7,617.64		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

BURKE, JOAN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	4,091.71	4,091.71	9,182.29	30.8%
Total Office Allowances		4,091.71	4,091.71		
Operational Resources					
Operational Resources	--	4,149.10	4,149.10	--	--
Total Operational Resources		4,149.10	4,149.10		
Travel & Living Allowances					
House in Session	--	17,184.07	17,184.07	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	8,496.00	1,468.88	1,468.88	7,027.12	17.3%
Total Travel & Living Allowances		18,652.95	18,652.95		
Constituency Allowance					
Constituency Allowance	2,655.00	600.00	600.00	2,055.00	22.6%
Total Constituency Allowance		600.00	600.00		
Total Expenditures		27,493.76	27,493.76		

---- End of Report ----



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Newfoundland and Labrador
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Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

BUTLER, ROLAND, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	10,468.00	10,464.96	10,464.96	3.04	100.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	7,223.00	7,223.00	6,051.00	54.4%
Total Office Allowances		17,687.96	17,687.96		
Operational Resources					
Operational Resources	--	3,814.58	3,814.58	--	--
Total Operational Resources		3,814.58	3,814.58		
Travel & Living Allowances					
House in Session	--	10,470.97	10,470.97	--	--
House Not in Session	--	2,954.04	2,954.04	--	--
Intra & Extra-Constituency Travel	8,496.00	1,667.45	1,667.45	6,828.55	19.6%
Total Travel & Living Allowances		15,092.46	15,092.46		
Constituency Allowance					
Constituency Allowance	2,655.00	641.39	641.39	2,013.61	24.2%
Total Constituency Allowance		641.39	641.39		
Total Expenditures		37,236.39	37,236.39		

---- End of Report ----



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Newfoundland and Labrador
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Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

COLLINS, FELIX, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	7,159.98	7,159.98	6,114.02	53.9%
Total Office Allowances		7,159.98	7,159.98		
Operational Resources					
Operational Resources	--	2,072.75	2,072.75	--	--
Total Operational Resources		2,072.75	2,072.75		
Travel & Living Allowances					
House in Session	--	482.14	482.14	--	--
House Not in Session	--	2,444.61	2,444.61	--	--
Intra & Extra-Constituency Travel	12,743.00	1,871.46	1,871.46	10,871.54	14.7%
Total Travel & Living Allowances		4,798.21	4,798.21		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		14,030.94	14,030.94		

---- End of Report ----



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Newfoundland and Labrador
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Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

COLLINS, SANDY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	2,138.00	2,095.00	2,095.00	43.00	98.0%
Rental of Short-term Accommodations	229.00	0.00	0.00	229.00	0.0%
Office Start-up Costs	880.00	201.12	201.12	678.88	22.9%
Office Operations	4,582.00	2,936.86	2,936.86	1,645.14	64.1%
Total Office Allowances		5,232.98	5,232.98		
Operational Resources					
Operational Resources	--	5,796.34	5,796.34	--	--
Total Operational Resources		5,796.34	5,796.34		
Travel & Living Allowances					
House in Session	--	1,649.99	1,649.99	--	--
House Not in Session	--	3,203.87	3,203.87	--	--
Intra & Extra-Constituency Travel	3,910.00	3,728.53	3,728.53	181.47	95.4%
Total Travel & Living Allowances		8,582.39	8,582.39		
Constituency Allowance					
Constituency Allowance	916.00	594.13	594.13	321.87	64.9%
Total Constituency Allowance		594.13	594.13		
Total Expenditures		20,205.84	20,205.84		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

CORNECT, TONY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	11,748.00	11,748.00	11,748.00	0.00	100.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	6,106.70	6,106.70	7,167.30	46.0%
Total Office Allowances		17,854.70	17,854.70		
Operational Resources					
Operational Resources	--	6,559.16	6,559.16	--	--
Total Operational Resources		6,559.16	6,559.16		
Travel & Living Allowances					
House in Session	--	18,629.36	18,629.36	--	--
House Not in Session	--	5,679.73	5,679.73	--	--
Intra & Extra-Constituency Travel	7,522.00	2,254.44	2,254.44	5,267.56	30.0%
Total Travel & Living Allowances		26,563.53	26,563.53		
Constituency Allowance					
Constituency Allowance	2,655.00	68.69	68.69	2,586.31	2.6%
Total Constituency Allowance		68.69	68.69		
Total Expenditures		51,046.08	51,046.08		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

DALLEY, DERRICK, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	12,000.00	12,000.00	12,000.00	0.00	100.0%
Rental of Short-term Accommodations	664.00	26.79	26.79	637.21	4.0%
Office Start-up Costs	265.00	82.21	82.21	182.79	31.0%
Office Operations	13,274.00	8,548.65	8,548.65	4,725.35	64.4%
Total Office Allowances		20,657.65	20,657.65		
Operational Resources					
Operational Resources	--	7,764.81	7,764.81	--	--
Total Operational Resources		7,764.81	7,764.81		
Travel & Living Allowances					
House in Session	--	13,220.60	13,220.60	--	--
House Not in Session	--	8,676.02	8,676.02	--	--
Intra & Extra-Constituency Travel	10,885.00	3,482.50	3,482.50	7,402.50	32.0%
Total Travel & Living Allowances		25,379.12	25,379.12		
Constituency Allowance					
Constituency Allowance	2,655.00	1,289.40	1,289.40	1,365.60	48.6%
Total Constituency Allowance		1,289.40	1,289.40		
Total Expenditures		55,090.98	55,090.98		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

DAVIS, PAUL, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	272.00	0.00	0.00	272.00	0.0%
Rental of Short-term Accommodations	29.00	0.00	0.00	29.00	0.0%
Office Start-up Costs	880.00	2.36	2.36	877.64	0.3%
Office Operations	582.00	60.84	60.84	521.16	10.5%
Total Office Allowances		63.20	63.20		
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	291.00	0.00	0.00	291.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	116.00	0.00	0.00	116.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		63.20	63.20		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

DEAN, MARSHALL, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	2,648.00	0.00	0.00	2,648.00	0.0%
Rental of Short-term Accommodations	284.00	49.99	49.99	234.01	17.6%
Office Start-up Costs	880.00	386.58	386.58	493.42	43.9%
Office Operations	5,673.00	5,655.65	5,655.65	17.35	99.7%
Total Office Allowances		6,092.22	6,092.22		
Operational Resources					
Operational Resources	--	10,549.51	10,549.51	--	--
Total Operational Resources		10,549.51	10,549.51		
Travel & Living Allowances					
House in Session	--	9,128.66	9,128.66	--	--
House Not in Session	--	5,433.85	5,433.85	--	--
Intra & Extra-Constituency Travel	4,766.00	906.87	906.87	3,859.13	19.0%
Total Travel & Living Allowances		15,469.38	15,469.38		
Constituency Allowance					
Constituency Allowance	1,135.00	245.64	245.64	889.36	21.6%
Total Constituency Allowance		245.64	245.64		
Total Expenditures		32,356.75	32,356.75		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

DENINE, DAVID, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	6,481.43	6,481.43	6,792.57	48.8%
Total Office Allowances		6,481.43	6,481.43		
Operational Resources					
Operational Resources	--	4,340.33	4,340.33	--	--
Total Operational Resources		4,340.33	4,340.33		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	0.00	6,637.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	583.89	583.89	2,071.11	22.0%
Total Constituency Allowance		583.89	583.89		
Total Expenditures		11,405.65	11,405.65		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

DINN, JOHN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	259.04	259.04	13,014.96	2.0%
Total Office Allowances		259.04	259.04		
Operational Resources					
Operational Resources	--	1,618.30	1,618.30	--	--
Total Operational Resources		1,618.30	1,618.30		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	7,965.00	0.00	0.00	7,965.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		1,877.34	1,877.34		

---- End of Report ----



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Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

DUNDERDALE, KATHY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	54.48	54.48	13,219.52	0.4%
Total Office Allowances		54.48	54.48		
Operational Resources					
Operational Resources	--	1,861.59	1,861.59	--	--
Total Operational Resources		1,861.59	1,861.59		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	0.00	6,637.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		1,916.07	1,916.07		

---- End of Report ----



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FITZGERALD, ROGER, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	4,956.11	4,956.11	8,317.89	37.3%
Total Office Allowances		4,956.11	4,956.11		
Operational Resources					
Operational Resources	--	3,337.60	3,337.60	--	--
Total Operational Resources		3,337.60	3,337.60		
Travel & Living Allowances					
House in Session	--	5,959.27	5,959.27	--	--
House Not in Session	--	2,220.91	2,220.91	--	--
Intra & Extra-Constituency Travel	11,150.00	8,621.81	8,621.81	2,528.19	77.3%
Total Travel & Living Allowances		16,801.99	16,801.99		
Constituency Allowance					
Constituency Allowance	2,655.00	109.98	109.98	2,545.02	4.1%
Total Constituency Allowance		109.98	109.98		
Total Expenditures		25,205.68	25,205.68		

---- End of Report ----



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FORSEY, CLAYTON, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	5,816.26	5,816.26	7,457.74	43.8%
Total Office Allowances		5,816.26	5,816.26		
Operational Resources					
Operational Resources	--	5,587.24	5,587.24	--	--
Total Operational Resources		5,587.24	5,587.24		
Travel & Living Allowances					
House in Session	--	7,105.11	7,105.11	--	--
House Not in Session	--	6,366.76	6,366.76	--	--
Intra & Extra-Constituency Travel	11,150.00	6,733.41	6,733.41	4,416.59	60.4%
Total Travel & Living Allowances		20,205.28	20,205.28		
Constituency Allowance					
Constituency Allowance	2,655.00	1,735.26	1,735.26	919.74	65.4%
Total Constituency Allowance		1,735.26	1,735.26		
Total Expenditures		33,344.04	33,344.04		

---- End of Report ----



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FRENCH, TERRY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	5,676.48	5,676.48	7,597.52	42.8%
Total Office Allowances		5,676.48	5,676.48		
Operational Resources					
Operational Resources	--	3,536.81	3,536.81	--	--
Total Operational Resources		3,536.81	3,536.81		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	7,965.00	234.16	234.16	7,730.84	2.9%
Total Travel & Living Allowances		234.16	234.16		
Constituency Allowance					
Constituency Allowance	2,655.00	807.01	807.01	1,847.99	30.4%
Total Constituency Allowance		807.01	807.01		
Total Expenditures		10,254.46	10,254.46		

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01-Apr-09 to 31-Mar-10

HARDING, HARRY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	87.05	87.05	576.95	13.1%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	3,476.53	3,476.53	9,797.47	26.2%
Total Office Allowances		3,563.58	3,563.58		
Operational Resources					
Operational Resources	--	3,571.74	3,571.74	--	--
Total Operational Resources		3,571.74	3,571.74		
Travel & Living Allowances					
House in Session	--	7,589.42	7,589.42	--	--
House Not in Session	--	7,303.57	7,303.57	--	--
Intra & Extra-Constituency Travel	11,150.00	2,739.12	2,739.12	8,410.88	24.6%
Total Travel & Living Allowances		17,632.11	17,632.11		
Constituency Allowance					
Constituency Allowance	2,655.00	170.15	170.15	2,484.85	6.4%
Total Constituency Allowance		170.15	170.15		
Total Expenditures					
		24,937.58	24,937.58		

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01-Apr-09 to 31-Mar-10

HEDDERSON, TOM, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	8,964.00	8,964.00	8,964.00	0.00	100.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	5,958.66	5,958.66	7,315.34	44.9%
Total Office Allowances		14,922.66	14,922.66		
Operational Resources					
Operational Resources	--	3,744.99	3,744.99	--	--
Total Operational Resources		3,744.99	3,744.99		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	7,611.00	1,160.95	1,160.95	6,450.05	15.3%
Total Travel & Living Allowances		1,160.95	1,160.95		
Constituency Allowance					
Constituency Allowance	2,655.00	281.94	281.94	2,373.06	10.6%
Total Constituency Allowance		281.94	281.94		
Total Expenditures		20,110.54	20,110.54		

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HICKEY, JOHN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	5,075.88	5,075.88	8,198.12	38.2%
Total Office Allowances		5,075.88	5,075.88		
Operational Resources					
Operational Resources	--	7,336.33	7,336.33	--	--
Total Operational Resources		7,336.33	7,336.33		
Travel & Living Allowances					
House in Session	--	14,034.22	14,034.22	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	8,850.00	392.84	392.84	8,457.16	4.4%
Total Travel & Living Allowances		14,427.06	14,427.06		
Constituency Allowance					
Constituency Allowance	2,655.00	80.68	80.68	2,574.32	3.0%
Total Constituency Allowance		80.68	80.68		
Total Expenditures		26,919.95	26,919.95		

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HUNTER, RAY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	7,957.30	7,957.30	5,316.70	59.9%
Total Office Allowances		7,957.30	7,957.30		
Operational Resources					
Operational Resources	--	7,218.44	7,218.44	--	--
Total Operational Resources		7,218.44	7,218.44		
Travel & Living Allowances					
House in Session	--	6,984.43	6,984.43	--	--
House Not in Session	--	6,881.86	6,881.86	--	--
Intra & Extra-Constituency Travel	7,965.00	7,400.67	7,400.67	564.33	92.9%
Total Travel & Living Allowances		21,266.96	21,266.96		
Constituency Allowance					
Constituency Allowance	2,655.00	2,627.24	2,627.24	27.76	99.0%
Total Constituency Allowance		2,627.24	2,627.24		
Total Expenditures					
		39,069.94	39,069.94		

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HUTCHINGS, KEITH, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	145.53	145.53	518.47	21.9%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	6,768.77	6,768.77	6,505.23	51.0%
Total Office Allowances		6,914.30	6,914.30		
Operational Resources					
Operational Resources	--	2,274.62	2,274.62	--	--
Total Operational Resources		2,274.62	2,274.62		
Travel & Living Allowances					
House in Session	--	688.90	688.90	--	--
House Not in Session	--	2,482.36	2,482.36	--	--
Intra & Extra-Constituency Travel	11,150.00	4,725.35	4,725.35	6,424.65	42.4%
Total Travel & Living Allowances		7,896.61	7,896.61		
Constituency Allowance					
Constituency Allowance	2,655.00	1,223.17	1,223.17	1,431.83	46.1%
Total Constituency Allowance		1,223.17	1,223.17		
Total Expenditures		18,308.70	18,308.70		

---- End of Report ----



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JACKMAN, CLYDE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	3,000.00	3,000.00	3,195.00	48.4%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	6,075.57	6,075.57	7,198.43	45.8%
Total Office Allowances		9,075.57	9,075.57		
Operational Resources					
Operational Resources	--	5,176.34	5,176.34	--	--
Total Operational Resources		5,176.34	5,176.34		
Travel & Living Allowances					
House in Session	--	4,567.81	4,567.81	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	9,027.00	1,071.01	1,071.01	7,955.99	11.9%
Total Travel & Living Allowances		5,638.82	5,638.82		
Constituency Allowance					
Constituency Allowance	2,655.00	116.47	116.47	2,538.53	4.4%
Total Constituency Allowance		116.47	116.47		
Total Expenditures		20,007.20	20,007.20		

---- End of Report ----



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JOHNSON, CHARLENE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	2,941.57	2,941.57	10,332.43	22.2%
Total Office Allowances		2,941.57	2,941.57		
Operational Resources					
Operational Resources	--	4,681.21	4,681.21	--	--
Total Operational Resources		4,681.21	4,681.21		
Travel & Living Allowances					
House in Session	--	1,535.40	1,535.40	--	--
House Not in Session	--	83.98	83.98	--	--
Intra & Extra-Constituency Travel	9,558.00	669.64	669.64	8,888.36	7.0%
Total Travel & Living Allowances		2,289.02	2,289.02		
Constituency Allowance					
Constituency Allowance	2,655.00	171.27	171.27	2,483.73	6.5%
Total Constituency Allowance		171.27	171.27		
Total Expenditures		10,083.07	10,083.07		

---- End of Report ----



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01-Apr-09 to 31-Mar-10

JONES, YVONNE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	336.45	336.45	327.55	50.7%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	8,835.36	8,835.36	4,438.64	66.6%
Total Office Allowances		9,171.81	9,171.81		
Operational Resources					
Operational Resources	--	8,080.39	8,080.39	--	--
Total Operational Resources		8,080.39	8,080.39		
Travel & Living Allowances					
House in Session	--	9,855.12	9,855.12	--	--
House Not in Session	--	12,215.08	12,215.08	--	--
Intra & Extra-Constituency Travel	43,540.00	43,531.75	43,531.75	8.25	100.0%
Total Travel & Living Allowances		65,601.95	65,601.95		
Constituency Allowance					
Constituency Allowance	2,655.00	2,628.38	2,628.38	26.62	99.0%
Total Constituency Allowance		2,628.38	2,628.38		
Total Expenditures		85,482.53	85,482.53		

---- End of Report ----



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KELLY, DARRYL, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	19,148.00	17,750.00	17,750.00	1,398.00	92.7%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	79.00	75.07	75.07	3.93	95.0%
Office Operations	13,274.00	8,466.85	8,466.85	4,807.15	63.8%
Total Office Allowances		26,291.92	26,291.92		
Operational Resources					
Operational Resources	--	8,191.78	8,191.78	--	--
Total Operational Resources		8,191.78	8,191.78		
Travel & Living Allowances					
House in Session	--	15,445.63	15,445.63	--	--
House Not in Session	--	7,263.64	7,263.64	--	--
Intra & Extra-Constituency Travel	13,274.00	5,639.22	5,639.22	7,634.78	42.5%
Total Travel & Living Allowances		28,348.49	28,348.49		
Constituency Allowance					
Constituency Allowance	2,655.00	291.48	291.48	2,363.52	11.0%
Total Constituency Allowance		291.48	291.48		
Total Expenditures		63,123.67	63,123.67		

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KENNEDY, JEROME, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	880.00	0.00	0.00	880.00	0.0%
Office Operations	13,274.00	3,870.82	3,870.82	9,403.18	29.2%
Total Office Allowances		3,870.82	3,870.82		
Operational Resources					
Operational Resources	--	8,088.76	8,088.76	--	--
Total Operational Resources		8,088.76	8,088.76		
Travel & Living Allowances					
House in Session	--	132.92	132.92	--	--
House Not in Session	--	592.01	592.01	--	--
Intra & Extra-Constituency Travel	8,496.00	887.95	887.95	7,608.05	10.5%
Total Travel & Living Allowances		1,612.88	1,612.88		
Constituency Allowance					
Constituency Allowance	2,655.00	41.56	41.56	2,613.44	1.6%
Total Constituency Allowance		41.56	41.56		
Total Expenditures		13,614.02	13,614.02		

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KENT, STEVE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	646.00	42.31	42.31	603.69	6.5%
Office Operations	13,274.00	9,914.46	9,914.46	3,359.54	74.7%
Total Office Allowances		9,956.77	9,956.77		
Operational Resources					
Operational Resources	--	5,157.38	5,157.38	--	--
Total Operational Resources		5,157.38	5,157.38		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	32.92	32.92	6,604.08	0.5%
Total Travel & Living Allowances		32.92	32.92		
Constituency Allowance					
Constituency Allowance	2,655.00	536.50	536.50	2,118.50	20.2%
Total Constituency Allowance		536.50	536.50		
Total Expenditures		15,683.57	15,683.57		

---- End of Report ----



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01-Apr-09 to 31-Mar-10

KING, DARIN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	3,985.94	3,985.94	2,209.06	64.3%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	806.00	107.28	107.28	698.72	13.3%
Office Operations	13,274.00	12,152.84	12,152.84	1,121.16	91.6%
Total Office Allowances		16,246.06	16,246.06		
Operational Resources					
Operational Resources	--	21,635.07	21,635.07	--	--
Total Operational Resources		21,635.07	21,635.07		
Travel & Living Allowances					
House in Session	--	3,767.11	3,767.11	--	--
House Not in Session	--	6,940.94	6,940.94	--	--
Intra & Extra-Constituency Travel	13,274.00	9,161.34	9,161.34	4,112.66	69.0%
Total Travel & Living Allowances		19,869.39	19,869.39		
Constituency Allowance					
Constituency Allowance	2,655.00	520.38	520.38	2,134.62	19.6%
Total Constituency Allowance		520.38	520.38		
Total Expenditures		58,270.90	58,270.90		

---- End of Report ----



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LODER, TERRY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	13,473.00	13,473.00	13,473.00	0.00	100.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	244.00	0.00	0.00	244.00	0.0%
Office Operations	13,274.00	5,752.63	5,752.63	7,521.37	43.3%
Total Office Allowances		19,225.63	19,225.63		
Operational Resources					
Operational Resources	--	4,830.73	4,830.73	--	--
Total Operational Resources		4,830.73	4,830.73		
Travel & Living Allowances					
House in Session	--	11,602.46	11,602.46	--	--
House Not in Session	--	11,871.09	11,871.09	--	--
Intra & Extra-Constituency Travel	13,805.00	3,129.10	3,129.10	10,675.90	22.7%
Total Travel & Living Allowances		26,602.65	26,602.65		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		50,659.01	50,659.01		

---- End of Report ----



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01-Apr-09 to 31-Mar-10

MARSHALL, ELIZABETH, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	2,957.22	2,957.22	10,316.78	22.3%
Total Office Allowances		2,957.22	2,957.22		
Operational Resources					
Operational Resources	--	670.47	670.47	--	--
Total Operational Resources		670.47	670.47		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	0.00	6,637.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	239.45	239.45	2,415.55	9.0%
Total Constituency Allowance		239.45	239.45		
Total Expenditures		3,867.14	3,867.14		

---- End of Report ----



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MARSHALL, THOMAS, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	2,924.46	2,924.46	10,349.54	22.0%
Total Office Allowances		2,924.46	2,924.46		
Operational Resources					
Operational Resources	--	2,794.92	2,794.92	--	--
Total Operational Resources		2,794.92	2,794.92		
Travel & Living Allowances					
House in Session	--	12,479.70	12,479.70	--	--
House Not in Session	--	8.93	8.93	--	--
Intra & Extra-Constituency Travel	6,991.00	594.65	594.65	6,396.35	8.5%
Total Travel & Living Allowances		13,083.28	13,083.28		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		18,802.66	18,802.66		

---- End of Report ----



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Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

MICHAEL, LORRAINE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	212.05	212.05	5,982.95	3.4%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	3,262.53	3,262.53	10,011.47	24.6%
Total Office Allowances		3,474.58	3,474.58		
Operational Resources					
Operational Resources	--	3,166.04	3,166.04	--	--
Total Operational Resources		3,166.04	3,166.04		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	133.25	133.25	6,503.75	2.0%
Total Travel & Living Allowances		133.25	133.25		
Constituency Allowance					
Constituency Allowance	2,655.00	764.16	764.16	1,890.84	28.8%
Total Constituency Allowance		764.16	764.16		
Total Expenditures		7,538.03	7,538.03		

---- End of Report ----



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O'BRIEN, KEVIN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	6,159.62	6,159.62	7,114.38	46.4%
Total Office Allowances		6,159.62	6,159.62		
Operational Resources					
Operational Resources	--	12,526.04	12,526.04	--	--
Total Operational Resources		12,526.04	12,526.04		
Travel & Living Allowances					
House in Session	--	10,794.24	10,794.24	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	8,496.00	6,844.92	6,844.92	1,651.08	80.6%
Total Travel & Living Allowances		17,639.16	17,639.16		
Constituency Allowance					
Constituency Allowance	2,655.00	447.11	447.11	2,207.89	16.8%
Total Constituency Allowance		447.11	447.11		
Total Expenditures					
		36,771.93	36,771.93		

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01-Apr-09 to 31-Mar-10

ORAM, PAUL, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	4,000.00	4,000.00	2,195.00	64.6%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	745.56	745.56	12,528.44	5.6%
Total Office Allowances		4,745.56	4,745.56		
Operational Resources					
Operational Resources	--	7,491.16	7,491.16	--	--
Total Operational Resources		7,491.16	7,491.16		
Travel & Living Allowances					
House in Session	--	4,389.60	4,389.60	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	11,327.00	6,926.54	6,926.54	4,400.46	61.2%
Total Travel & Living Allowances		11,316.14	11,316.14		
Constituency Allowance					
Constituency Allowance	2,655.00	551.71	551.71	2,103.29	20.8%
Total Constituency Allowance		551.71	551.71		
Total Expenditures		24,104.57	24,104.57		

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OSBORNE, SHEILA, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	2,217.31	2,217.31	11,056.69	16.7%
Total Office Allowances		2,217.31	2,217.31		
Operational Resources					
Operational Resources	--	1,734.23	1,734.23	--	--
Total Operational Resources		1,734.23	1,734.23		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	0.00	6,637.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		3,951.54	3,951.54		

---- End of Report ----



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OSBORNE, TOM, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	5,225.88	5,225.88	8,048.12	39.4%
Total Office Allowances		5,225.88	5,225.88		
Operational Resources					
Operational Resources	--	5,834.12	5,834.12	--	--
Total Operational Resources		5,834.12	5,834.12		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	0.00	6,637.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	815.88	815.88	1,839.12	30.7%
Total Constituency Allowance		815.88	815.88		
Total Expenditures		11,875.88	11,875.88		

---- End of Report ----



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01-Apr-09 to 31-Mar-10

PARSONS, KELVIN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	12,000.00	12,000.00	12,000.00	0.00	100.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	8,717.70	8,717.70	4,556.30	65.7%
Total Office Allowances		20,717.70	20,717.70		
Operational Resources					
Operational Resources	--	7,134.88	7,134.88	--	--
Total Operational Resources		7,134.88	7,134.88		
Travel & Living Allowances					
House in Session	--	16,049.73	16,049.73	--	--
House Not in Session	--	11,109.52	11,109.52	--	--
Intra & Extra-Constituency Travel	12,478.00	4,258.39	4,258.39	8,219.61	34.1%
Total Travel & Living Allowances		31,417.64	31,417.64		
Constituency Allowance					
Constituency Allowance	2,655.00	1,919.17	1,919.17	735.83	72.3%
Total Constituency Allowance		1,919.17	1,919.17		
Total Expenditures		61,189.39	61,189.39		

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PARSONS, KEVIN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	814.00	0.00	0.00	814.00	0.0%
Office Operations	13,274.00	2,282.26	2,282.26	10,991.74	17.2%
Total Office Allowances		2,282.26	2,282.26		
Operational Resources					
Operational Resources	--	5,269.08	5,269.08	--	--
Total Operational Resources		5,269.08	5,269.08		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	7,965.00	1,183.52	1,183.52	6,781.48	14.9%
Total Travel & Living Allowances		1,183.52	1,183.52		
Constituency Allowance					
Constituency Allowance	2,655.00	489.13	489.13	2,165.87	18.4%
Total Constituency Allowance		489.13	489.13		
Total Expenditures		9,223.99	9,223.99		

---- End of Report ----



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01-Apr-09 to 31-Mar-10

PEACH, CALVIN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	546.96	546.96	117.04	82.4%
Office Start-up Costs	245.00	0.00	0.00	245.00	0.0%
Office Operations	13,274.00	5,607.36	5,607.36	7,666.64	42.2%
Total Office Allowances		6,154.32	6,154.32		
Operational Resources					
Operational Resources	--	5,552.32	5,552.32	--	--
Total Operational Resources		5,552.32	5,552.32		
Travel & Living Allowances					
House in Session	--	10,023.96	10,023.96	--	--
House Not in Session	--	3,508.43	3,508.43	--	--
Intra & Extra-Constituency Travel	14,513.00	10,874.63	10,874.63	3,638.37	74.9%
Total Travel & Living Allowances		24,407.02	24,407.02		
Constituency Allowance					
Constituency Allowance	2,655.00	1,791.91	1,791.91	863.09	67.5%
Total Constituency Allowance		1,791.91	1,791.91		
Total Expenditures		37,905.57	37,905.57		

---- End of Report ----



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01-Apr-09 to 31-Mar-10

PERRY, TRACEY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	9,228.00	9,228.00	9,228.00	0.00	100.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	15.00	0.00	0.00	15.00	0.0%
Office Operations	13,274.00	11,902.96	11,902.96	1,371.04	89.7%
Total Office Allowances		21,130.96	21,130.96		
Operational Resources					
Operational Resources	--	6,537.57	6,537.57	--	--
Total Operational Resources		6,537.57	6,537.57		
Travel & Living Allowances					
House in Session	--	15,891.47	15,891.47	--	--
House Not in Session	--	9,331.12	9,331.12	--	--
Intra & Extra-Constituency Travel	52,743.00	14,311.66	14,311.66	38,431.34	27.1%
Total Travel & Living Allowances		39,534.25	39,534.25		
Constituency Allowance					
Constituency Allowance	2,655.00	1,770.93	1,770.93	884.07	66.7%
Total Constituency Allowance		1,770.93	1,770.93		
Total Expenditures		68,973.71	68,973.71		

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01-Apr-09 to 31-Mar-10

POLLARD, KEVIN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	12,000.00	12,000.00	12,000.00	0.00	100.0%
Rental of Short-term Accommodations	664.00	417.84	417.84	246.16	62.9%
Office Start-up Costs	682.00	8.96	8.96	673.04	1.3%
Office Operations	13,274.00	7,207.33	7,207.33	6,066.67	54.3%
Total Office Allowances		19,634.13	19,634.13		
Operational Resources					
Operational Resources	--	3,486.00	3,486.00	--	--
Total Operational Resources		3,486.00	3,486.00		
Travel & Living Allowances					
House in Session	--	15,214.29	15,214.29	--	--
House Not in Session	--	7,159.18	7,159.18	--	--
Intra & Extra-Constituency Travel	11,150.00	7,837.40	7,837.40	3,312.60	70.3%
Total Travel & Living Allowances		30,210.87	30,210.87		
Constituency Allowance					
Constituency Allowance	2,655.00	1,048.26	1,048.26	1,606.74	39.5%
Total Constituency Allowance		1,048.26	1,048.26		
Total Expenditures		54,379.26	54,379.26		

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POTTLE, PATTY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	816.00	78.71	78.71	737.29	9.6%
Office Operations	13,274.00	1,156.74	1,156.74	12,117.26	8.7%
Total Office Allowances		1,235.45	1,235.45		
Operational Resources					
Operational Resources	--	4,195.90	4,195.90	--	--
Total Operational Resources		4,195.90	4,195.90		
Travel & Living Allowances					
House in Session	--	13,797.47	13,797.47	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	40,619.00	9,748.29	9,748.29	30,870.71	24.0%
Total Travel & Living Allowances		23,545.76	23,545.76		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		28,977.11	28,977.11		

---- End of Report ----



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01-Apr-09 to 31-Mar-10

RIDGELY, BOB, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	4,237.95	4,237.95	9,036.05	31.9%
Total Office Allowances		4,237.95	4,237.95		
Operational Resources					
Operational Resources	--	1,236.20	1,236.20	--	--
Total Operational Resources		1,236.20	1,236.20		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	0.00	6,637.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		5,474.15	5,474.15		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

SKINNER, SHAWN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	1,951.44	1,951.44	11,322.56	14.7%
Total Office Allowances		1,951.44	1,951.44		
Operational Resources					
Operational Resources	--	2,242.31	2,242.31	--	--
Total Operational Resources		2,242.31	2,242.31		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	17.86	17.86	6,619.14	0.3%
Total Travel & Living Allowances		17.86	17.86		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		4,211.61	4,211.61		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

SULLIVAN, SUSAN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	97.00	97.00	567.00	14.6%
Office Start-up Costs	755.00	0.00	0.00	755.00	0.0%
Office Operations	13,274.00	5,877.51	5,877.51	7,396.49	44.3%
Total Office Allowances		5,974.51	5,974.51		
Operational Resources					
Operational Resources	--	4,532.23	4,532.23	--	--
Total Operational Resources		4,532.23	4,532.23		
Travel & Living Allowances					
House in Session	--	14,962.09	14,962.09	--	--
House Not in Session	--	216.98	216.98	--	--
Intra & Extra-Constituency Travel	10,088.00	1,800.91	1,800.91	8,287.09	17.9%
Total Travel & Living Allowances		16,979.98	16,979.98		
Constituency Allowance					
Constituency Allowance	2,655.00	733.60	733.60	1,921.40	27.6%
Total Constituency Allowance		733.60	733.60		
Total Expenditures		28,220.32	28,220.32		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

TAYLOR, TREVOR, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	2,400.00	2,400.00	3,795.00	38.7%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	865.68	865.68	12,408.32	6.5%
Total Office Allowances		3,265.68	3,265.68		
Operational Resources					
Operational Resources	--	3,147.05	3,147.05	--	--
Total Operational Resources		3,147.05	3,147.05		
Travel & Living Allowances					
House in Session	--	1,223.69	1,223.69	--	--
House Not in Session	--	5,131.80	5,131.80	--	--
Intra & Extra-Constituency Travel	11,150.00	1,796.82	1,796.82	9,353.18	16.1%
Total Travel & Living Allowances		8,152.31	8,152.31		
Constituency Allowance					
Constituency Allowance	2,655.00	70.62	70.62	2,584.38	2.7%
Total Constituency Allowance		70.62	70.62		
Total Expenditures		14,635.66	14,635.66		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

VERGE, WADE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	186.00	0.00	0.00	186.00	0.0%
Office Operations	13,274.00	5,317.19	5,317.19	7,956.81	40.1%
Total Office Allowances		5,317.19	5,317.19		
Operational Resources					
Operational Resources	--	5,233.90	5,233.90	--	--
Total Operational Resources		5,233.90	5,233.90		
Travel & Living Allowances					
House in Session	--	12,846.21	12,846.21	--	--
House Not in Session	--	11,862.09	11,862.09	--	--
Intra & Extra-Constituency Travel	10,177.00	3,356.10	3,356.10	6,820.90	33.0%
Total Travel & Living Allowances		28,064.40	28,064.40		
Constituency Allowance					
Constituency Allowance	2,655.00	395.80	395.80	2,259.20	14.9%
Total Constituency Allowance		395.80	395.80		
Total Expenditures		39,011.29	39,011.29		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

WHALEN, DIANNE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	4,021.82	4,021.82	9,252.18	30.3%
Total Office Allowances		4,021.82	4,021.82		
Operational Resources					
Operational Resources	--	443.40	443.40	--	--
Total Operational Resources		443.40	443.40		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	8,496.00	0.00	0.00	8,496.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	279.00	279.00	2,376.00	10.5%
Total Constituency Allowance		279.00	279.00		
Total Expenditures		4,744.22	4,744.22		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

WILLIAMS, DANNY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	2,279.49	2,279.49	10,994.51	17.2%
Total Office Allowances		2,279.49	2,279.49		
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	9,027.00	0.00	0.00	9,027.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		2,279.49	2,279.49		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

WISEMAN, ROSS, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	11,293.00	11,289.63	11,289.63	3.37	100.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	7,819.55	7,819.55	5,454.45	58.9%
Total Office Allowances		19,109.18	19,109.18		
Operational Resources					
Operational Resources	--	14,984.82	14,984.82	--	--
Total Operational Resources		14,984.82	14,984.82		
Travel & Living Allowances					
House in Session	--	5,139.07	5,139.07	--	--
House Not in Session	--	718.65	718.65	--	--
Intra & Extra-Constituency Travel	9,027.00	2,447.43	2,447.43	6,579.57	27.1%
Total Travel & Living Allowances		8,305.15	8,305.15		
Constituency Allowance					
Constituency Allowance	2,655.00	379.23	379.23	2,275.77	14.3%
Total Constituency Allowance		379.23	379.23		
Total Expenditures		42,778.38	42,778.38		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-09 to 31-Mar-10

YOUNG, WALLACE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2009/10 (Net of HST)	Expenditures Processed 01-Apr-09 to 31-Mar-10 (Net of HST)	Expenditures Year to Date 01-Apr-09 to 31-Mar-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	3,455.64	3,455.64	9,818.36	26.0%
Total Office Allowances		3,455.64	3,455.64		
Operational Resources					
Operational Resources	--	4,510.50	4,510.50	--	--
Total Operational Resources		4,510.50	4,510.50		
Travel & Living Allowances					
House in Session	--	14,838.65	14,838.65	--	--
House Not in Session	--	21,577.70	21,577.70	--	--
Intra & Extra-Constituency Travel	11,150.00	9,350.73	9,350.73	1,799.27	83.9%
Total Travel & Living Allowances		45,767.08	45,767.08		
Constituency Allowance					
Constituency Allowance	2,655.00	1,423.76	1,423.76	1,231.24	53.6%
Total Constituency Allowance		1,423.76	1,423.76		
Total Expenditures		55,156.98	55,156.98		

---- End of Report ----

**House of Assembly Management Commission
Briefing Note**

Title: **Financial Reports - April 1, 2010 to June 30, 2010**

Issue: **Review of:**

- 1. Financial Performance of the Legislature; and**
- 2. Approved Allocations and Actual Expenditures of Members of the House of Assembly.**

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 details of the financial performance of the Legislature (excluding the Office of the Auditor General) are included in the Statement of Revenue and Expenditure for the three-month period ended June 30, 2010. The reports show the actual expenditures and revenues for the first quarter of the fiscal year. All known savings or overruns over budgeted amounts are identified in the report and explanations are provided for significant amounts.
- The details of the financial performance of the Office of the Auditor General are shown separately in the Statement of Revenue and Expenditure for the three-month period ended June 30, 2010. The reports show the actual expenditures, encumbered amounts and revenues for the first quarter of the fiscal year. All known savings or overruns over budgeted amounts are identified in the report and explanations are provided for any significant amounts.
- The actual expenditures compared with the approved allocations for each Member are included in the Members’ Expenditures Summarized by Category reports for the period April 1, 2010 to June 30, 2010. The Reports include the expenditures for June in the column entitled “Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)” and the expenditures for the first quarter of the year in the column entitled “Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)”.

Analysis:

Legal Consultation:
Not applicable

Internal Consultation(s):
Not applicable

External Consultation(s):

Not applicable

Comparison to Government Policy:

Not applicable

Financial Impact:

Not applicable

Legislative Impact:

Not applicable

Options:

Not applicable

Status:

Not applicable

Action Required:

- For review purposes

Drafted by: Virginia English
Date: September 10, 2010

Approved by: William MacKenzie

Attachments:

1. Statement of Revenue and Expenditure – Legislature (excluding the Office of the Auditor General)
2. Statement of Revenue and Expenditure – Office of the Auditor General
3. Member Accountability and Disclosure Reports



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
 For the Period 1 April 2010 to 30 June 2010
 Unaudited

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances & Revenues	Projected Total Expenditures & Revenue	Projected Savings (Over- runs) from Original Budget	Projected Savings (Over- runs) from Operating Budget
1.1.01. ADMINISTRATIVE SUPPORT						
01. Salaries	1,808,000	1,808,000	392,686	1,808,000	-	-
02. Employee Benefits	7,000	7,000	1,229	7,000	-	-
03. Transportation and Communications	64,800	64,800	32,479	64,800	-	-
04. Supplies	46,200	46,200	9,604	46,200	-	-
05. Professional Services	220,000	220,000	27,794	220,000	-	-
06. Purchased Services	153,000	153,000	20,667	153,000	-	-
07. Property, Furnishings and Equipment	164,000	142,700	12,875	142,700	21,300	1
Total: Administrative Support	2,463,000	2,441,700	497,334	2,441,700	21,300	-

1. Funds are available for transfer to OCYA to cover cost of a new photocopier as the Property, Furniture and Equipment block is budgeted in Administrative Support Activity for the HOA Service, Caucus Offices and equipment for the four Statutory Offices.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
 For the Period 1 April 2010 to 30 June 2010
 Unaudited

1.1.02. LEGISLATIVE LIBRARY AND RECORDS MANAGEMENT

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances & Revenues	Projected Total Expenditures & Revenue	Projected Savings (Overruns) from Original Budget	Projected Savings (Overruns) from Operating Budget
01. Salaries	699,300	699,300	154,278	699,300	-	-
02. Employee Benefits	3,700	3,700	705	3,700	-	-
03. Transportation and Communications	16,700	16,700	1,695	16,700	-	-
04. Supplies	61,200	61,200	5,721	61,200	-	-
05. Professional Services	100,000	100,000	-	100,000	-	-
06. Purchased Services	42,100	42,100	5,561	42,100	-	-
07. Property, Furnishings and Equipment	50,000	50,000	-	50,000	-	-
Total: Legislative Library and Records Management	973,000	973,000	167,960	973,000	-	-



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2010 to 30 June 2010
Unaudited

1.1.03. HANSARD AND THE BROADCAST CENTRE

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances & Revenues	Projected Total Expenditures & Revenue	Projected Savings (Overruns) from Original Budget	Projected Savings (Overruns) from Operating Budget
01. Salaries	619,100	619,100	139,439	619,100	-	-
02. Employee Benefits	1,500	1,500	500	1,500	-	-
03. Transportation and Communications	14,000	14,000	4,461	14,000	-	-
04. Supplies	7,000	7,000	2,773	7,000	-	-
05. Professional Services	7,000	7,000	102,415	7,000	-	-
06. Purchased Services	303,700	303,700	41,536	303,700	-	-
07. Property, Furnishings and Equipment	172,000	172,000		172,000	-	-
Total: Hansard and the Broadcast Centre	1,124,300	1,124,300	291,124	1,124,300	-	-



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
 For the Period 1 April 2010 to 30 June 2010
 Unaudited

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances & Revenues	Projected Total Expenditures & Revenue	Projected Savings (Over- runs) from Original Budget	Projected Savings (Over- runs) from Operating Budget
1.1.04. MEMBERS' RESOURCES						
01. Salaries	6,106,800	6,106,800	1,323,962	6,106,800	-	-
03. Transportation and Communications	20,000	20,000	-	20,000	-	-
06. Purchased Services	5,000	5,000	1,124	5,000	-	-
09. Allowances and Assistance	2,829,000	2,829,000	714,117	2,829,000	-	-
02. Revenue - Provincial	8,960,800	8,960,800	2,039,203	8,960,800	-	-
	-	-	(32,900)	(32,900)	32,900	1
Total: Members' Resources	8,960,800	8,960,800	2,006,303	8,927,900	32,900	32,900

1. Revenue primarily related to receipt of payments applied against Excess Constituency Allowances



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2010 to 30 June 2010
Unaudited

1.1.05. HOUSE OPERATIONS

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances & Revenues	Projected Total Expenditures & Revenue	Projected Savings (Overruns) from Original Budget	Projected Savings (Overruns) from Operating Budget
01. Salaries	303,600	303,600	58,658	303,600	-	-
02. Employee Benefits	9,900	9,900	-	9,900	-	-
03. Transportation and Communications	162,600	162,600	2,131	162,600	-	-
04. Supplies	20,500	20,500	5,176	20,500	-	-
05. Professional Services	3,900	3,900	-	3,900	-	-
06. Purchased Services	43,000	43,000	7,424	43,000	-	-
07. Property, Furnishings and Equipment	1,700	1,700	500	1,700	-	-
10. Grants and Subsidies	15,300	15,300	309	15,300	-	-
Total: House Operations	560,500	560,500	74,198	560,500	-	-



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2010 to 30 June 2010
Unaudited

1.1.06. GOVERNMENT MEMBERS CAUCUS

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances & Revenues	Projected Total Expenditures & Revenue	Projected Savings (Overruns) from Original Budget	Projected Savings (Overruns) from Operating Budget
01. Salaries	690,100	690,100	137,386	690,100	-	-
02. Employee Benefits	2,000	2,000	-	2,000	-	-
03. Transportation and Communications	34,800	34,800	14,742	34,800	-	-
04. Supplies	14,100	14,100	5,207	14,100	-	-
06. Purchased Services	11,500	11,500	2,363	11,500	-	-
07. Property, Furnishings and Equipment	4,400	4,400	230	4,400	-	-
10. Grants and Subsidies	52,100	52,100	12,997	52,100	-	-
Total: Government Members Caucus	809,000	809,000	172,925	809,000	-	-



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2010 to 30 June 2010
Unaudited

1.1.07. OFFICIAL OPPOSITION CAUCUS

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances & Revenues	Projected Total Expenditures & Revenue	Projected Savings (Overruns) from Original Budget	Projected Savings (Overruns) from Operating Budget
01. Salaries	689,700	689,700	168,622	689,700	-	-
02. Employee Benefits	1,600	1,600	-	1,600	-	-
03. Transportation and Communications	67,200	67,200	18,025	67,200	-	-
04. Supplies	16,600	16,600	6,811	16,600	-	-
06. Purchased Services	16,600	16,600	2,254	16,600	-	-
07. Property, Furnishings and Equipment	3,700	3,700	280	3,700	-	-
10. Grants and Subsidies	10,000	10,000	2,476	10,000	-	-
Total: Official Opposition Caucus	805,400	805,400	198,468	805,400	-	-



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
 For the Period 1 April 2010 to 30 June 2010
 Unaudited

1.1.08. THIRD PARTY CAUCUS

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances & Revenues	Projected Total Expenditures & Revenue	Projected Savings (Overruns) from Original Budget	Projected Savings (Overruns) from Operating Budget
01. Salaries	324,300	324,300	78,477	324,300	-	-
02. Employee Benefits	800	800	-	800	-	-
03. Transportation and Communications	23,400	23,400	14,419	23,400	-	-
04. Supplies	7,800	7,800	621	7,800	-	-
06. Purchased Services	4,000	4,000	1,433	4,000	-	-
07. Property, Furnishings and Equipment	1,800	1,800	452	1,800	-	-
10. Grants and Subsidies	10,000	10,000	2,476	10,000	-	-
Total: Third Party Caucus	372,100	372,100	97,878	372,100	-	-

TOTAL HOUSE OF ASSEMBLY

16,068,100	16,046,800	3,506,190	16,013,900	54,200	32,900
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LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2010 to 30 June 2010
Unaudited

3.1.01. OFFICE OF THE CHIEF ELECTORAL OFFICER

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances & Revenues	Projected Total Expenditures & Revenue	Projected Savings (Over- runs) from Original Budget	Projected Savings (Over- runs) from Operating Budget
01. Salaries	868,100	868,100	181,801	868,100	-	-
02. Employee Benefits	5,000	5,000	1,595	5,000	-	-
03. Transportation and Communications	72,000	72,000	16,276	72,000	-	-
04. Supplies	12,000	12,000	1,287	12,000	-	-
05. Professional Services	65,000	65,000	46,000	65,000	-	-
06. Purchased Services	163,000	163,000	204,749	163,000	-	-
07. Property, Furnishings and Equipment	9,000	9,000	1,177	9,000	-	-
10. Grants and Subsidies	30,000	30,000	17,530	30,000	-	-
	1,224,100	1,224,100	470,415	1,224,100	-	-
02. Revenue - Provincial	-	-	-	-	-	-
Total: Office of the Chief Electoral Officer	1,224,100	1,224,100	470,415	1,224,100	-	-



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2010 to 30 June 2010
Unaudited

4.1.01. OFFICE OF THE CITIZENS' REPRESENTATIVE

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances & Revenues	Projected Total Expenditures & Revenue	Projected Savings (Over- runs) from Original Budget	Projected Savings (Over- runs) from Operating Budget
01. Salaries	591,300	591,300	133,471	591,300	-	-
02. Employee Benefits	2,000	2,000	1,117	2,000	-	-
03. Transportation and Communications	64,200	64,200	9,186	64,200	-	-
04. Supplies	10,000	10,000	772	10,000	-	-
05. Professional Services	50,000	50,000	4,208	50,000	-	-
06. Purchased Services	79,500	79,500	48,808	79,500	-	-
07. Property, Furnishings and Equipment	5,000	5,000	-	5,000	-	-
Total: Office of the Citizens' Representative	802,000	802,000	197,562	802,000	-	-



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
 For the Period 1 April 2010 to 30 June 2010
 Unaudited

5.1.01. OFFICE OF THE CHILD AND YOUTH ADVOCATE

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances & Revenues	Projected Total Expenditures & Revenue	Projected Savings (Overruns) from Original Budget	Projected Savings (Overruns) from Operating Budget
01. Salaries	948,900	948,900	255,662	984,900	(36,000)	(36,000)
02. Employee Benefits	3,000	3,000	1,600	3,000	-	-
03. Transportation and Communications	85,000	85,000	13,953	85,000	-	-
04. Supplies	10,000	10,000	1,705	10,000	-	-
05. Professional Services	30,000	30,000	-	30,000	-	-
06. Purchased Services	190,300	190,300	127,290	190,300	-	-
07. Property, Furnishings and Equipment	10,000	31,300	21,216	31,300	(21,300)	-
Total: Office of the Child and Youth Advocate	1,277,200	1,298,500	421,426	1,334,500	(57,300)	(36,000)

1. Projected overruns related to the continued appointment of the Acting Child and Youth Advocate, for the period to 1 April 2010 to 27 September 2010, offset by delayed hiring of new positions.

2. Funds budgeted in the property, furnishings and equipment block in Administrative Support for the HOA Service, Caucus Offices and Statutory Offices were transferred in for payment of a photocopier.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
 For the Period 1 April 2010 to 30 June 2010
 Unaudited

	Original Estimates	Operating Budget	Expenditures Plus Encumbrances & Revenues	Projected Total Expenditures & Revenue	Projected Savings (Overruns) from Original Budget	Projected Savings (Overruns) from Operating Budget
6.1.01. OFFICE OF THE INFORMATION AND PRIVACY COMMISSIONER						
01. Salaries	846,300	846,300	210,219	846,300	-	-
02. Employee Benefits	18,800	18,800	3,342	18,800	-	-
03. Transportation and Communications	83,700	83,700	14,281	83,700	-	-
04. Supplies	13,300	13,300	7,333	13,300	-	-
05. Professional Services	95,000	95,000	2,291	95,000	-	-
06. Purchased Services	101,400	101,400	76,825	101,400	-	-
07. Property, Furnishings and Equipment	9,500	9,500	75	9,500	-	-
Total: Office of the Information and Commissioner	1,168,000	1,168,000	314,366	1,168,000	-	-
TOTAL LEGISLATURE (Excluding the Office of Auditor General)	20,539,400	20,539,400	4,909,959	20,542,500	(3,100)	(3,100)



OFFICE OF THE AUDITOR GENERAL
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures and Revenue	Savings (Over- runs) from Original Budget	Savings (Over- runs) from Operating Budget
OFFICE OF THE AUDITOR GENERAL					
2.1.01. EXECUTIVE SUPPORT					
01. Salaries	218,900	218,900	216,884	2,016	2,016
01. Salaries (Statutory)	152,900	152,900	152,711	189	189
02. Employee Benefits	5,000	5,000	1,743	3,257 ¹	3,257
03. Transportation and Communications	27,000	24,000	12,931	14,069 ²	11,069
05. Professional Services	10,000	10,000	-	10,000 ³	10,000
06. Purchased Services	11,000	11,000	5,054	5,946 ⁴	5,946
Total: Executive Support	424,800	421,800	389,323	35,477	32,477

- 1 Seminar registration costs less than anticipated at budget
- 2 Executive travel costs less than anticipated at budget
- 3 Legal costs less than anticipated at budget
- 4 ECCOLA Conference costs less than anticipated at budget



OFFICE OF THE AUDITOR GENERAL
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures and Revenue	Savings (Over- runs) from Original Budget		Savings (Over- runs) from Operating Budget
2.1.02. ADMINISTRATIVE SUPPORT						
01. Salaries	240,200	225,200	219,135	21,065	1	6,065
02. Employee Benefits	8,500	8,500	7,704	796	2	796
03. Transportation and Communications	38,000	38,000	31,948	6,052	3	6,052
04. Supplies	156,700	106,700	98,001	58,699	4	8,699
05. Professional Services	11,500	66,500	49,318	(37,818)	5	17,183
06. Purchased Services	204,700	214,700	206,583	(1,883)	6	8,117
07. Property, Furnishings and Equipment	50,900	50,900	49,163	1,737	7	1,737
Total: Administrative Support	710,500	710,500	661,852	48,648		48,648

- 1 IRMTII funded at GS 37, classified GS 28 and hired at GS 28, Step III
- 2 Training costs less than anticipated at budget
- 3 Communication costs less than anticipated at budget
- 4 TRIM funding transferred to Professional Services
- 5 Additional costs - MS Exchange, OAG domain, TRIM implementation
- 6 Additional costs - printing, recycling
- 7 Savings - office furniture, IT hardware



OFFICE OF THE AUDITOR GENERAL
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2009 to 31 March 2010
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures and Revenue	Savings (Over- runs) from Original Budget	Savings (Over- runs) from Operating Budget
2.1.03. AUDIT OPERATIONS					
01. Salaries	2,393,000	2,313,000	2,204,964	188,036	108,036
02. Employee Benefits	43,500	48,500	45,934	(2,434)	2,566
03. Transportation and Communications	72,500	75,500	73,459	(959)	2,041
05. Professional Services	10,000	85,000	71,118	(61,118)	13,882
	2,519,000	2,522,000	2,395,475	123,525	126,525
02. Revenue - Provincial	(226,400)	(226,400)	(275,300)	48,900	48,900
Total: Audit Operations	2,292,600	2,295,600	2,120,175	172,425	175,425
1 Salary savings from vacancies, under staffing positions in 2009-10					
2 Additional training costs - CaseWare, CCAF					
3 Additional travel costs - Corner Brook staff and CCOLA conferences					
4 Contracted Audit Services - Grant Thornton - staff shortages June July 2009					
5 Revenues related to audit fees will be received later than anticipated					
TOTAL: OFFICE OF THE AUDITOR GENERAL	3,427,900	3,427,900	3,171,350	256,550	256,550



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Jun-10 to 30-Jun-10

BAKER, JIM, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	106.40	173.25	13,100.75	1.3%
Total Office Allowances		106.40	173.25		
Operational Resources					
Operational Resources	--	246.80	526.87	--	--
Total Operational Resources		246.80	526.87		
Travel & Living Allowances					
House in Session	--	6,949.61	14,585.14	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	8,496.00	0.00	0.00	8,496.00	0.0%
Total Travel & Living Allowances		6,949.61	14,585.14		
Constituency Allowance					
Constituency Allowance	2,655.00	100.00	100.00	2,555.00	3.8%
Total Constituency Allowance		100.00	100.00		
Total Expenditures		7,402.81	15,385.26		

---- End of Report ----



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Expenditures Summarized by Category
01-Jun-10 to 30-Jun-10

BUCKINGHAM, Ed

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	642.00	0.00	0.00	642.00	0.0%
Office Operations	13,274.00	1,244.29	1,913.23	11,360.77	14.4%
Total Office Allowances		1,244.29	1,913.23		
Operational Resources					
Operational Resources	--	205.87	468.99	--	--
Total Operational Resources		205.87	468.99		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	6.70	6,630.30	0.1%
Total Travel & Living Allowances		0.00	6.70		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	310.96	2,344.04	11.7%
Total Constituency Allowance		0.00	310.96		
Total Expenditures		1,450.16	2,699.88		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Jun-10 to 30-Jun-10

BURKE, JOAN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	194.52	409.10	12,864.90	3.1%
Total Office Allowances		194.52	409.10		
Operational Resources					
Operational Resources	--	384.23	741.67	--	--
Total Operational Resources		384.23	741.67		
Travel & Living Allowances					
House in Session	--	5,397.37	8,728.61	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	8,496.00	922.57	922.57	7,573.43	10.9%
Total Travel & Living Allowances		6,319.94	9,651.18		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		6,898.69	10,801.95		

---- End of Report ----



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Newfoundland and Labrador
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Expenditures Summarized by Category
01-Jun-10 to 30-Jun-10

BUTLER, ROLAND, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	10,285.00	0.00	2,571.24	7,713.76	25.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	90.26	123.88	13,150.12	0.9%
Total Office Allowances		90.26	2,695.12		
Operational Resources					
Operational Resources	--	277.62	513.49	--	--
Total Operational Resources		277.62	513.49		
Travel & Living Allowances					
House in Session	--	3,635.44	8,291.58	--	--
House Not in Session	--	0.00	121.01	--	--
Intra & Extra-Constituency Travel	8,496.00	66.56	128.76	8,367.24	1.5%
Total Travel & Living Allowances		3,702.00	8,541.35		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	197.38	2,457.62	7.4%
Total Constituency Allowance		0.00	197.38		
Total Expenditures		4,069.88	11,947.34		

---- End of Report ----



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Expenditures Summarized by Category
01-Jun-10 to 30-Jun-10

COLLINS, FELIX, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	231.50	703.00	12,571.00	5.3%
Total Office Allowances		231.50	703.00		
Operational Resources					
Operational Resources	--	176.16	393.19	--	--
Total Operational Resources		176.16	393.19		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	12,743.00	0.00	0.00	12,743.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		407.66	1,096.19		

---- End of Report ----



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Expenditures Summarized by Category
01-Jun-10 to 30-Jun-10

COLLINS, SANDY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	1,500.00	4,695.00	24.2%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	679.00	0.00	130.00	549.00	19.1%
Office Operations	13,274.00	0.00	268.54	13,005.46	2.0%
Total Office Allowances		0.00	1,898.54		
Operational Resources					
Operational Resources	--	548.72	1,195.47	--	--
Total Operational Resources		548.72	1,195.47		
Travel & Living Allowances					
House in Session	--	2,111.78	2,248.90	--	--
House Not in Session	--	1,042.35	1,184.63	--	--
Intra & Extra-Constituency Travel	11,327.00	956.67	1,568.38	9,758.62	13.8%
Total Travel & Living Allowances		4,110.80	5,001.91		
Constituency Allowance					
Constituency Allowance	2,655.00	134.70	134.70	2,520.30	5.1%
Total Constituency Allowance		134.70	134.70		
Total Expenditures		4,794.22	8,230.62		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
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Expenditures Summarized by Category
01-Jun-10 to 30-Jun-10

CORNECT, TONY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	11,748.00	0.00	2,937.00	8,811.00	25.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	288.52	2,414.67	10,859.33	18.2%
Total Office Allowances		288.52	5,351.67		
Operational Resources					
Operational Resources	--	376.31	671.27	--	--
Total Operational Resources		376.31	671.27		
Travel & Living Allowances					
House in Session	--	5,378.19	11,524.89	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	7,522.00	151.00	151.00	7,371.00	2.0%
Total Travel & Living Allowances		5,529.19	11,675.89		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		6,194.02	17,698.83		

---- End of Report ----



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DALLEY, DERRICK, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	12,000.00	0.00	3,000.00	9,000.00	25.0%
Rental of Short-term Accommodations	664.00	0.00	44.64	619.36	6.7%
Office Start-up Costs	183.00	0.00	0.00	183.00	0.0%
Office Operations	13,274.00	438.70	498.70	12,775.30	3.8%
Total Office Allowances		438.70	3,543.34		
Operational Resources					
Operational Resources	--	799.46	1,366.73	--	--
Total Operational Resources		799.46	1,366.73		
Travel & Living Allowances					
House in Session	--	5,599.70	8,625.02	--	--
House Not in Session	--	0.00	290.07	--	--
Intra & Extra-Constituency Travel	10,885.00	581.79	630.14	10,254.86	5.8%
Total Travel & Living Allowances		6,181.49	9,545.23		
Constituency Allowance					
Constituency Allowance	2,655.00	295.40	295.40	2,359.60	11.1%
Total Constituency Allowance		295.40	295.40		
Total Expenditures		7,715.05	14,750.70		

---- End of Report ----



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Expenditures Summarized by Category
01-Jun-10 to 30-Jun-10

DAVIS, PAUL, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	878.00	50.33	102.64	775.36	11.7%
Office Operations	13,274.00	606.51	1,041.35	12,232.65	7.8%
Total Office Allowances		656.84	1,143.99		
Operational Resources					
Operational Resources	--	282.46	3,084.87	--	--
Total Operational Resources		282.46	3,084.87		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	0.00	6,637.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		939.30	4,228.86		

---- End of Report ----



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Expenditures Summarized by Category
01-Jun-10 to 30-Jun-10

DEAN, MARSHALL, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	493.00	54.79	254.78	238.22	51.7%
Office Operations	13,274.00	932.71	1,269.70	12,004.30	9.6%
Total Office Allowances		987.50	1,524.48		
Operational Resources					
Operational Resources	--	1,092.26	2,265.29	--	--
Total Operational Resources		1,092.26	2,265.29		
Travel & Living Allowances					
House in Session	--	6,322.85	10,770.42	--	--
House Not in Session	--	35.72	1,531.58	--	--
Intra & Extra-Constituency Travel	11,150.00	696.15	821.98	10,328.02	7.4%
Total Travel & Living Allowances		7,054.72	13,123.98		
Constituency Allowance					
Constituency Allowance	2,655.00	133.00	247.39	2,407.61	9.3%
Total Constituency Allowance		133.00	247.39		
Total Expenditures		9,267.48	17,161.14		

---- End of Report ----



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DENINE, DAVID, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	220.00	380.00	12,894.00	2.9%
Total Office Allowances		220.00	380.00		
Operational Resources					
Operational Resources	--	224.72	417.48	--	--
Total Operational Resources		224.72	417.48		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	0.00	6,637.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	113.65	193.65	2,461.35	7.3%
Total Constituency Allowance		113.65	193.65		
Total Expenditures		558.37	991.13		

---- End of Report ----



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DINN, JOHN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	0.00	0.00	13,274.00	0.0%
Total Office Allowances		0.00	0.00		
Operational Resources					
Operational Resources	--	197.00	477.64	--	--
Total Operational Resources		197.00	477.64		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	7,965.00	0.00	0.00	7,965.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		197.00	477.64		

---- End of Report ----



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01-Jun-10 to 30-Jun-10

DUNDERDALE, KATHY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	0.00	0.00	13,274.00	0.0%
Total Office Allowances		0.00	0.00		
Operational Resources					
Operational Resources	--	263.31	410.13	--	--
Total Operational Resources		263.31	410.13		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	0.00	6,637.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures					
		263.31	410.13		

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01-Jun-10 to 30-Jun-10

FITZGERALD, ROGER, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	242.34	673.55	12,600.45	5.1%
Total Office Allowances		242.34	673.55		
Operational Resources					
Operational Resources	--	81.20	209.77	--	--
Total Operational Resources		81.20	209.77		
Travel & Living Allowances					
House in Session	--	2,376.20	5,229.01	--	--
House Not in Session	--	0.00	134.24	--	--
Intra & Extra-Constituency Travel	11,150.00	494.36	1,714.39	9,435.61	15.4%
Total Travel & Living Allowances		2,870.56	7,077.64		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	22.32	2,632.68	0.8%
Total Constituency Allowance		0.00	22.32		
Total Expenditures		3,194.10	7,983.28		

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FORSEY, CLAYTON, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	622.00	1,048.00	12,226.00	7.9%
Total Office Allowances		622.00	1,048.00		
Operational Resources					
Operational Resources	--	604.58	977.18	--	--
Total Operational Resources		604.58	977.18		
Travel & Living Allowances					
House in Session	--	2,504.15	5,669.26	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	11,150.00	654.68	1,497.73	9,652.27	13.4%
Total Travel & Living Allowances		3,158.83	7,166.99		
Constituency Allowance					
Constituency Allowance	2,655.00	284.60	644.58	2,010.42	24.3%
Total Constituency Allowance		284.60	644.58		
Total Expenditures		4,670.01	9,836.75		

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FRENCH, TERRY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	111.10	259.10	13,014.90	2.0%
Total Office Allowances		111.10	259.10		
Operational Resources					
Operational Resources	--	189.77	828.87	--	--
Total Operational Resources		189.77	828.87		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	7,965.00	0.00	0.00	7,965.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	208.71	208.71	2,446.29	7.9%
Total Constituency Allowance		208.71	208.71		
Total Expenditures		509.58	1,296.68		

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HARDING, HARRY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	0.00	34.76	13,239.24	0.3%
Total Office Allowances		0.00	34.76		
Operational Resources					
Operational Resources	--	150.29	312.11	--	--
Total Operational Resources		150.29	312.11		
Travel & Living Allowances					
House in Session	--	2,186.27	5,101.54	--	--
House Not in Session	--	0.00	519.86	--	--
Intra & Extra-Constituency Travel	11,150.00	118.37	274.53	10,875.47	2.5%
Total Travel & Living Allowances		2,304.64	5,895.93		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	102.17	2,552.83	3.8%
Total Constituency Allowance		0.00	102.17		
Total Expenditures		2,454.93	6,344.97		

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HEDDERSON, TOM, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	8,964.00	0.00	2,241.00	6,723.00	25.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	667.00	862.00	12,412.00	6.5%
Total Office Allowances		667.00	3,103.00		
Operational Resources					
Operational Resources	--	542.34	1,093.52	--	--
Total Operational Resources		542.34	1,093.52		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	7,611.00	377.73	377.73	7,233.27	5.0%
Total Travel & Living Allowances		377.73	377.73		
Constituency Allowance					
Constituency Allowance	2,655.00	60.54	60.54	2,594.46	2.3%
Total Constituency Allowance		60.54	60.54		
Total Expenditures		1,647.61	4,634.79		

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HICKEY, JOHN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	123.94	321.49	12,952.51	2.4%
Total Office Allowances		123.94	321.49		
Operational Resources					
Operational Resources	--	1,068.21	1,873.68	--	--
Total Operational Resources		1,068.21	1,873.68		
Travel & Living Allowances					
House in Session	--	6,287.88	7,714.71	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	8,850.00	86.45	86.45	8,763.55	1.0%
Total Travel & Living Allowances		6,374.33	7,801.16		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		7,566.48	9,996.33		

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HUNTER, RAY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	557.35	862.72	12,411.28	6.5%
Total Office Allowances		557.35	862.72		
Operational Resources					
Operational Resources	--	375.42	719.04	--	--
Total Operational Resources		375.42	719.04		
Travel & Living Allowances					
House in Session	--	2,862.60	5,926.14	--	--
House Not in Session	--	0.00	142.29	--	--
Intra & Extra-Constituency Travel	7,965.00	248.20	1,349.29	6,615.71	16.9%
Total Travel & Living Allowances		3,110.80	7,417.72		
Constituency Allowance					
Constituency Allowance	2,655.00	223.00	609.02	2,045.98	22.9%
Total Constituency Allowance		223.00	609.02		
Total Expenditures		4,266.57	9,608.50		

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HUTCHINGS, KEITH, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	0.00	60.00	13,214.00	0.5%
Total Office Allowances		0.00	60.00		
Operational Resources					
Operational Resources	--	215.47	405.46	--	--
Total Operational Resources		215.47	405.46		
Travel & Living Allowances					
House in Session	--	242.50	569.18	--	--
House Not in Session	--	0.00	189.57	--	--
Intra & Extra-Constituency Travel	11,150.00	116.05	800.32	10,349.68	7.2%
Total Travel & Living Allowances		358.55	1,559.07		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	25.46	2,629.54	1.0%
Total Constituency Allowance		0.00	25.46		
Total Expenditures		574.02	2,049.99		

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JACKMAN, CLYDE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	750.00	5,445.00	12.1%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	195.00	1,116.33	12,157.67	8.4%
Total Office Allowances		195.00	1,866.33		
Operational Resources					
Operational Resources	--	373.33	687.29	--	--
Total Operational Resources		373.33	687.29		
Travel & Living Allowances					
House in Session	--	4,052.46	4,052.46	--	--
House Not in Session	--	0.00	257.94	--	--
Intra & Extra-Constituency Travel	9,027.00	0.00	219.68	8,807.32	2.4%
Total Travel & Living Allowances		4,052.46	4,530.08		
Constituency Allowance					
Constituency Allowance	2,655.00	107.74	107.74	2,547.26	4.1%
Total Constituency Allowance		107.74	107.74		
Total Expenditures					
		4,728.53	7,191.44		

---- End of Report ----



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JOHNSON, CHARLENE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	136.57	212.57	13,061.43	1.6%
Total Office Allowances		136.57	212.57		
Operational Resources					
Operational Resources	--	293.54	799.41	--	--
Total Operational Resources		293.54	799.41		
Travel & Living Allowances					
House in Session	--	88.71	88.71	--	--
House Not in Session	--	962.47	962.47	--	--
Intra & Extra-Constituency Travel	9,558.00	0.00	0.00	9,558.00	0.0%
Total Travel & Living Allowances		1,051.18	1,051.18		
Constituency Allowance					
Constituency Allowance	2,655.00	23.78	23.78	2,631.22	0.9%
Total Constituency Allowance		23.78	23.78		
Total Expenditures		1,505.07	2,086.94		

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JONES, YVONNE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	50.45	613.55	7.6%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	211.58	1,326.18	11,947.82	10.0%
Total Office Allowances		211.58	1,376.63		
Operational Resources					
Operational Resources	--	688.28	1,154.87	--	--
Total Operational Resources		688.28	1,154.87		
Travel & Living Allowances					
House in Session	--	3,930.49	6,184.46	--	--
House Not in Session	--	0.00	418.32	--	--
Intra & Extra-Constituency Travel	43,540.00	802.45	1,456.44	42,083.56	3.3%
Total Travel & Living Allowances		4,732.94	8,059.22		
Constituency Allowance					
Constituency Allowance	2,655.00	59.58	312.88	2,342.12	11.8%
Total Constituency Allowance		59.58	312.88		
Total Expenditures		5,692.38	10,903.60		

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KELLY, DARRYL, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	19,148.00	0.00	5,835.51	13,312.49	30.5%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	4.00	0.00	0.00	4.00	0.0%
Office Operations	13,274.00	304.68	601.46	12,672.54	4.5%
Total Office Allowances		304.68	6,436.97		
Operational Resources					
Operational Resources	--	429.56	863.30	--	--
Total Operational Resources		429.56	863.30		
Travel & Living Allowances					
House in Session	--	4,680.22	10,473.93	--	--
House Not in Session	--	0.00	193.77	--	--
Intra & Extra-Constituency Travel	13,274.00	237.10	1,571.07	11,702.93	11.8%
Total Travel & Living Allowances		4,917.32	12,238.77		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		5,651.56	19,539.04		

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KENNEDY, JEROME, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	880.00	0.00	0.00	880.00	0.0%
Office Operations	13,274.00	174.00	299.00	12,975.00	2.3%
Total Office Allowances		174.00	299.00		
Operational Resources					
Operational Resources	--	1,081.59	1,656.01	--	--
Total Operational Resources		1,081.59	1,656.01		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	8,496.00	0.00	0.00	8,496.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		1,255.59	1,955.01		

---- End of Report ----



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Expenditures Summarized by Category
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KENT, STEVE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	604.00	0.00	0.00	604.00	0.0%
Office Operations	13,274.00	1,124.00	2,601.84	10,672.16	19.6%
Total Office Allowances		1,124.00	2,601.84		
Operational Resources					
Operational Resources	--	188.09	525.67	--	--
Total Operational Resources		188.09	525.67		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	0.00	6,637.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		1,312.09	3,127.51		

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Expenditures Summarized by Category
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KING, DARIN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	8,879.00	0.00	2,219.70	6,659.30	25.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	699.00	0.00	0.00	699.00	0.0%
Office Operations	13,274.00	423.20	988.94	12,285.06	7.5%
Total Office Allowances		423.20	3,208.64		
Operational Resources					
Operational Resources	--	716.51	1,418.82	--	--
Total Operational Resources		716.51	1,418.82		
Travel & Living Allowances					
House in Session	--	1,325.39	2,332.85	--	--
House Not in Session	--	0.00	1,120.89	--	--
Intra & Extra-Constituency Travel	13,274.00	540.89	1,577.35	11,696.65	11.9%
Total Travel & Living Allowances		1,866.28	5,031.09		
Constituency Allowance					
Constituency Allowance	2,655.00	100.68	100.68	2,554.32	3.8%
Total Constituency Allowance		100.68	100.68		
Total Expenditures		3,106.67	9,759.23		

---- End of Report ----



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01-Jun-10 to 30-Jun-10

LODER, TERRY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	12,012.00	0.00	3,003.00	9,009.00	25.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	244.00	0.00	0.00	244.00	0.0%
Office Operations	13,274.00	137.00	305.16	12,968.84	2.3%
Total Office Allowances		137.00	3,308.16		
Operational Resources					
Operational Resources	--	755.34	1,547.95	--	--
Total Operational Resources		755.34	1,547.95		
Travel & Living Allowances					
House in Session	--	5,057.49	6,219.55	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	13,805.00	183.57	1,138.32	12,666.68	8.2%
Total Travel & Living Allowances		5,241.06	7,357.87		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	10.45	2,644.55	0.4%
Total Constituency Allowance		0.00	10.45		
Total Expenditures		6,133.40	12,224.43		

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01-Jun-10 to 30-Jun-10

MARSHALL, THOMAS, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	0.00	111.61	13,162.39	0.8%
Total Office Allowances		0.00	111.61		
Operational Resources					
Operational Resources	--	262.47	576.74	--	--
Total Operational Resources		262.47	576.74		
Travel & Living Allowances					
House in Session	--	2,851.59	7,227.63	--	--
House Not in Session	--	0.00	90.98	--	--
Intra & Extra-Constituency Travel	6,991.00	0.00	0.00	6,991.00	0.0%
Total Travel & Living Allowances		2,851.59	7,318.61		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		3,114.06	8,006.96		

---- End of Report ----



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01-Jun-10 to 30-Jun-10

MICHAEL, LORRAINE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	0.00	0.00	13,274.00	0.0%
Total Office Allowances		0.00	0.00		
Operational Resources					
Operational Resources	--	151.62	288.65	--	--
Total Operational Resources		151.62	288.65		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	0.00	6,637.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures					
		151.62	288.65		

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01-Jun-10 to 30-Jun-10

O'BRIEN, KEVIN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	25.86	25.86	13,248.14	0.2%
Total Office Allowances		25.86	25.86		
Operational Resources					
Operational Resources	--	443.72	1,149.95	--	--
Total Operational Resources		443.72	1,149.95		
Travel & Living Allowances					
House in Session	--	2,537.68	2,537.68	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	8,496.00	356.83	606.85	7,889.15	7.1%
Total Travel & Living Allowances		2,894.51	3,144.53		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		3,364.09	4,320.34		

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01-Jun-10 to 30-Jun-10

OSBORNE, SHEILA, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	0.00	184.74	13,089.26	1.4%
Total Office Allowances		0.00	184.74		
Operational Resources					
Operational Resources	--	79.22	154.91	--	--
Total Operational Resources		79.22	154.91		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	0.00	6,637.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		79.22	339.65		

---- End of Report ----



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OSBORNE, TOM, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	309.40	773.50	12,500.50	5.8%
Total Office Allowances		309.40	773.50		
Operational Resources					
Operational Resources	--	251.54	481.52	--	--
Total Operational Resources		251.54	481.52		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	0.00	6,637.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		560.94	1,255.02		

---- End of Report ----



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01-Jun-10 to 30-Jun-10

PARSONS, KELVIN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	12,000.00	0.00	3,000.00	9,000.00	25.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	468.48	1,789.58	11,484.42	13.5%
Total Office Allowances		468.48	4,789.58		
Operational Resources					
Operational Resources	--	546.58	1,729.93	--	--
Total Operational Resources		546.58	1,729.93		
Travel & Living Allowances					
House in Session	--	3,426.07	8,238.26	--	--
House Not in Session	--	0.00	240.82	--	--
Intra & Extra-Constituency Travel	12,478.00	923.67	1,175.29	11,302.71	9.4%
Total Travel & Living Allowances		4,349.74	9,654.37		
Constituency Allowance					
Constituency Allowance	2,655.00	546.77	828.15	1,826.85	31.2%
Total Constituency Allowance		546.77	828.15		
Total Expenditures		5,911.57	17,002.03		

---- End of Report ----



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01-Jun-10 to 30-Jun-10

PARSONS, KEVIN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	814.00	0.00	0.00	814.00	0.0%
Office Operations	13,274.00	100.00	388.02	12,885.98	2.9%
Total Office Allowances		100.00	388.02		
Operational Resources					
Operational Resources	--	440.92	943.18	--	--
Total Operational Resources		440.92	943.18		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	7,965.00	100.36	237.63	7,727.37	3.0%
Total Travel & Living Allowances		100.36	237.63		
Constituency Allowance					
Constituency Allowance	2,655.00	98.22	98.22	2,556.78	3.7%
Total Constituency Allowance		98.22	98.22		
Total Expenditures		739.50	1,667.05		

---- End of Report ----



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PEACH, CALVIN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	245.00	0.00	60.96	184.04	24.9%
Office Operations	13,274.00	1,365.34	2,203.57	11,070.43	16.6%
Total Office Allowances		1,365.34	2,264.53		
Operational Resources					
Operational Resources	--	487.49	867.38	--	--
Total Operational Resources		487.49	867.38		
Travel & Living Allowances					
House in Session	--	3,080.42	6,259.29	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	14,513.00	337.43	1,635.53	12,877.47	11.3%
Total Travel & Living Allowances		3,417.85	7,894.82		
Constituency Allowance					
Constituency Allowance	2,655.00	933.43	1,209.91	1,445.09	45.6%
Total Constituency Allowance		933.43	1,209.91		
Total Expenditures		6,204.11	12,236.64		

---- End of Report ----



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Newfoundland and Labrador
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PERRY, TRACEY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	9,228.00	0.00	2,307.00	6,921.00	25.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	15.00	0.00	0.00	15.00	0.0%
Office Operations	13,274.00	571.28	1,526.42	11,747.58	11.5%
Total Office Allowances		571.28	3,833.42		
Operational Resources					
Operational Resources	--	581.44	1,299.83	--	--
Total Operational Resources		581.44	1,299.83		
Travel & Living Allowances					
House in Session	--	10,860.30	14,700.55	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	52,743.00	3,000.45	3,202.50	49,540.50	6.1%
Total Travel & Living Allowances		13,860.75	17,903.05		
Constituency Allowance					
Constituency Allowance	2,655.00	390.61	420.97	2,234.03	15.9%
Total Constituency Allowance		390.61	420.97		
Total Expenditures		15,404.08	23,457.27		

---- End of Report ----



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POLLARD, KEVIN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	12,000.00	0.00	3,000.00	9,000.00	25.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	673.00	0.00	0.00	673.00	0.0%
Office Operations	13,274.00	273.61	957.38	12,316.62	7.2%
Total Office Allowances		273.61	3,957.38		
Operational Resources					
Operational Resources	--	399.32	761.61	--	--
Total Operational Resources		399.32	761.61		
Travel & Living Allowances					
House in Session	--	5,531.84	7,611.97	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	11,150.00	633.35	1,227.71	9,922.29	11.0%
Total Travel & Living Allowances		6,165.19	8,839.68		
Constituency Allowance					
Constituency Allowance	2,655.00	253.57	253.57	2,401.43	9.6%
Total Constituency Allowance		253.57	253.57		
Total Expenditures		7,091.69	13,812.24		

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01-Jun-10 to 30-Jun-10

POTTLE, PATTY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	737.00	0.00	0.00	737.00	0.0%
Office Operations	13,274.00	170.00	170.00	13,104.00	1.3%
Total Office Allowances		170.00	170.00		
Operational Resources					
Operational Resources	--	366.22	619.47	--	--
Total Operational Resources		366.22	619.47		
Travel & Living Allowances					
House in Session	--	5,016.69	8,055.09	--	--
House Not in Session	--	0.00	602.54	--	--
Intra & Extra-Constituency Travel	40,619.00	484.65	1,104.09	39,514.91	2.7%
Total Travel & Living Allowances		5,501.34	9,761.72		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		6,037.56	10,551.19		

---- End of Report ----



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RIDGELY, BOB, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	0.00	27.64	13,246.36	0.2%
Total Office Allowances		0.00	27.64		
Operational Resources					
Operational Resources	--	88.24	177.47	--	--
Total Operational Resources		88.24	177.47		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	0.00	6,637.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		88.24	205.11		

---- End of Report ----



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01-Jun-10 to 30-Jun-10

SKINNER, SHAWN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	0.00	642.86	12,631.14	4.8%
Total Office Allowances		0.00	642.86		
Operational Resources					
Operational Resources	--	84.84	176.38	--	--
Total Operational Resources		84.84	176.38		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	6,637.00	0.00	0.00	6,637.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		84.84	819.24		

---- End of Report ----



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01-Jun-10 to 30-Jun-10

SULLIVAN, SUSAN, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	755.00	0.00	0.00	755.00	0.0%
Office Operations	13,274.00	221.51	309.71	12,964.29	2.3%
Total Office Allowances		221.51	309.71		
Operational Resources					
Operational Resources	--	276.78	585.87	--	--
Total Operational Resources		276.78	585.87		
Travel & Living Allowances					
House in Session	--	5,920.41	7,518.80	--	--
House Not in Session	--	0.00	139.30	--	--
Intra & Extra-Constituency Travel	10,088.00	264.60	264.60	9,823.40	2.6%
Total Travel & Living Allowances		6,185.01	7,922.70		
Constituency Allowance					
Constituency Allowance	2,655.00	-50.00	0.00	2,655.00	0.0%
Total Constituency Allowance		-50.00	0.00		
Total Expenditures		6,633.30	8,818.28		

---- End of Report ----



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Expenditures Summarized by Category
01-Jun-10 to 30-Jun-10

VERGE, WADE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	186.00	0.00	0.00	186.00	0.0%
Office Operations	13,274.00	72.00	873.91	12,400.09	6.6%
Total Office Allowances		72.00	873.91		
Operational Resources					
Operational Resources	--	481.45	941.95	--	--
Total Operational Resources		481.45	941.95		
Travel & Living Allowances					
House in Session	--	3,265.56	9,919.40	--	--
House Not in Session	--	0.00	1,680.88	--	--
Intra & Extra-Constituency Travel	10,177.00	805.90	896.53	9,280.47	8.8%
Total Travel & Living Allowances		4,071.46	12,496.81		
Constituency Allowance					
Constituency Allowance	2,655.00	27.29	27.29	2,627.71	1.0%
Total Constituency Allowance		27.29	27.29		
Total Expenditures		4,652.20	14,339.96		

---- End of Report ----



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WHALEN, DIANNE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	272.97	422.97	12,851.03	3.2%
Total Office Allowances		272.97	422.97		
Operational Resources					
Operational Resources	--	100.73	212.26	--	--
Total Operational Resources		100.73	212.26		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	8,496.00	0.00	0.00	8,496.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	63.00	2,592.00	2.4%
Total Constituency Allowance		0.00	63.00		
Total Expenditures		373.70	698.23		

---- End of Report ----



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Newfoundland and Labrador
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01-Jun-10 to 30-Jun-10

WILLIAMS, DANNY, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	0.00	0.00	13,274.00	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	9,027.00	0.00	0.00	9,027.00	0.0%
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,655.00	0.00	0.00	2,655.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures		0.00	0.00		

---- End of Report ----



House of Assembly
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01-Jun-10 to 30-Jun-10

WISEMAN, ROSS, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	18,080.00	0.00	4,520.01	13,559.99	25.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	101.34	356.10	12,917.90	2.7%
Total Office Allowances		101.34	4,876.11		
Operational Resources					
Operational Resources	--	450.50	786.16	--	--
Total Operational Resources		450.50	786.16		
Travel & Living Allowances					
House in Session	--	704.67	2,575.99	--	--
House Not in Session	--	0.00	62.49	--	--
Intra & Extra-Constituency Travel	9,027.00	116.73	116.73	8,910.27	1.3%
Total Travel & Living Allowances		821.40	2,755.21		
Constituency Allowance					
Constituency Allowance	2,655.00	42.32	181.06	2,473.94	6.8%
Total Constituency Allowance		42.32	181.06		
Total Expenditures		1,415.56	8,598.54		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
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Expenditures Summarized by Category
01-Jun-10 to 30-Jun-10

YOUNG, WALLACE, MHA

Allowance Category	Expenditure Limit for Fiscal Year 2010/11 (Net of HST)	Expenditures Processed 01-Jun-10 to 30-Jun-10 (Net of HST)	Expenditures Year to Date 01-Apr-10 to 30-Jun-10 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	6,195.00	0.00	0.00	6,195.00	0.0%
Rental of Short-term Accommodations	664.00	0.00	0.00	664.00	0.0%
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	13,274.00	90.00	165.00	13,109.00	1.2%
Total Office Allowances		90.00	165.00		
Operational Resources					
Operational Resources	--	126.63	245.22	--	--
Total Operational Resources		126.63	245.22		
Travel & Living Allowances					
House in Session	--	5,113.34	8,334.80	--	--
House Not in Session	--	0.00	467.66	--	--
Intra & Extra-Constituency Travel	11,150.00	883.71	1,535.15	9,614.85	13.8%
Total Travel & Living Allowances		5,997.05	10,337.61		
Constituency Allowance					
Constituency Allowance	2,655.00	134.80	303.94	2,351.06	11.4%
Total Constituency Allowance		134.80	303.94		
Total Expenditures		6,348.48	11,051.77		

---- End of Report ----

**House of Assembly Management Commission
Briefing Note**

Title: Update on “Green Report” Recommendations

Issue: Status Report – May 31, 2010

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 last such report was provided to the Commission at its March 18, 2009 meeting and was current to March 1, 2009.
- 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 13 recommendations provides comments on any recommendations which are still outstanding or have not been completely actioned, as of May 31, 2010.

Analysis:

Legal Consultation:

Not applicable

Internal Consultation(s):

Not applicable

External Consultation(s):

Not applicable

Comparison to Government Policy:

Not applicable

Financial Impact:

Not applicable

Legislative Impact:

Not applicable

Options:

Not applicable

Status:

Not applicable

Action Required:

For information purposes only.

Drafted by: Wm MacKenzie
Date: May 31, 2010

Attachments:

1. Green Report Recommendations Implementation Status – May 31, 2010

Green Report Recommendations Implementation Status - May 31, 2010

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>	The Auditor General has proposed certain amendments to the <i>Auditor General Act</i> but a "general legislative review" of the Act has not been completed.
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>	The Scottish Parliament has abandoned its former practice of scanning individual documents and posting them as pdf files. (See http://www.scottish.parliament.uk/msp/MSPAllowances/searchGuidance.htm for further information.) The ECMS (Expense Claims and Management System) used by the Legislature now provide details of individual expense items equal to that of the Scottish Parliament site.
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 has not yet examined these matters.
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 has not been completed yet.

Green Report Recommendations Implementation Status - May 31, 2010

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>	See response to 7(3).
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>	While various sections of the <i>House of Assembly Accountability, Integrity and Administration Act</i> - e.g. s. 20(1), 20(3), 20(6) (a) (iii), 27, 44, and 46 - refer to the <i>Financial Administration Act</i> (FAA), the FAA itself has not been amended.
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 expenditure reports monthly and can contact staff of Corporate & Members' Services Division at any time to be informed of balances. The existing FMS/Oracle system lacks the capability for "on-line access" in "real time".
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>	The existing financial statements, as in the Public Accounts, cannot be audited because of the proven fraudulent information therein. The Commission directed that an RFP be developed to seek an accounting firm to recreate the "financial statements" for 1999-2000 and 2000-2001.
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.
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.

Green Report Recommendations Implementation Status - May 31, 2010

Rec #	Sub #	Recommendation	Status/Comments
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	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.

**House of Assembly Management Commission
Briefing Note**

Title: Amendment to Phone Policies

Issue: Requirement for reimbursement of small monthly charges for personal long distance calls on landline phones.

Background:

- At its May 13, 2009 meeting, the Commission approved the Cellular and Landline Phone Services Policy for Members of the House of Assembly and Constituency Assistants, dated May 19, 2009. **CM 2009-027 refers.**
- At its February 3, 2010 meeting, the Commission approved the Cellular and Landline Phone Services Policy for employees of the House of Assembly Service, Caucus Offices and Statutory Offices, dated February 2010. **CM 2010-018 refers.**
- Both policies include a provision which states that users are responsible for reimbursing to the Newfoundland Exchequer Account the cost of personal long distance calls on landline phones.
- The current Standing Offer Agreement with Bell Aliant provides for long distance calls on landline phones at a cost of .025 cents per minute. As a result of this low cost per minute, the majority of personal long distance calls made by employees are, for the most part, only several cents per call.
- Generally, reimbursement processes include the following steps:
 - The employee pays the required reimbursement to the cashier at the Central Cashier's office (for the Newfoundland Exchequer Account).
 - The cashier prepares a receipt for the employee and any other required deposit information.
 - The employee provides the original copy of the receipt to Corporate and Members' Services Division.
 - Corporate and Members' Services staff prepare the necessary journal voucher, obtains necessary approvals and ensures revenues are reconciled and recorded to the correct account.
- The cost of processing the reimbursement for low dollar value charges far exceeds the amount to be reimbursed. Based on the experience since the implementation of the phone policies, it is recommended that both phone policies be amended so that personal calls which total less than one dollar per month would not require reimbursement.

Analysis:

Legal Consultation:

Not applicable

Internal Consultation(s):

Not applicable

External Consultation(s):

Not applicable

Comparison to Government Policy:

- Government does not have a phone policy for landline phones.

Financial Impact:

- Net savings as the cost of processing the reimbursement for low cost personal long distance calls far exceeds the amount to be reimbursed.

Legislative Impact:

Not applicable

Options:

1. Amend both policies so that users are responsible for reimbursing personal long distance phone calls on landline phones if the total cost of personal calls in one month exceeds \$1.
2. Do not amend the phone policies. Continue to require reimbursement irrespective of costs.

Status:

Under current policies, employees, Members and Constituency Assistants are responsible for reimbursing the cost of all personal long distance calls on landline phones.

Action Required:

- Pursuant to subparagraph 20(6)(b)(ii) of the *House of Assembly Accountability, Integrity and Administration Act*, the Commission approves the following amendment to the Cellular and Landline Phone Services Policy for Employees of the House of Assembly Service, Caucus Offices and Statutory Offices, dated February 2010.

Section 4.5 (2): Users are responsible for reimbursing to the Newfoundland Exchequer Account through the Central Cashier's office the cost of personal long distance calls when the total cost of personal calls in one month exceeds \$1.

- Pursuant to subparagraph 20(6)(b)(ii) of the *House of Assembly Accountability, Integrity and Administration Act*, the Commission approves the following amendment to the Cellular and Landline Phone Services Policy for Members of the House of Assembly and Constituency Assistants, dated May 19, 2009.

Section 4.5 (second paragraph): Each user is responsible for reimbursing to the Newfoundland Exchequer Account through the Central Cashier's office the cost of personal long distance calls when the total cost of personal calls in one month exceeds \$1.

Drafted by: Marlene Lambe
Date: May 31, 2010

Approved by: William MacKenzie