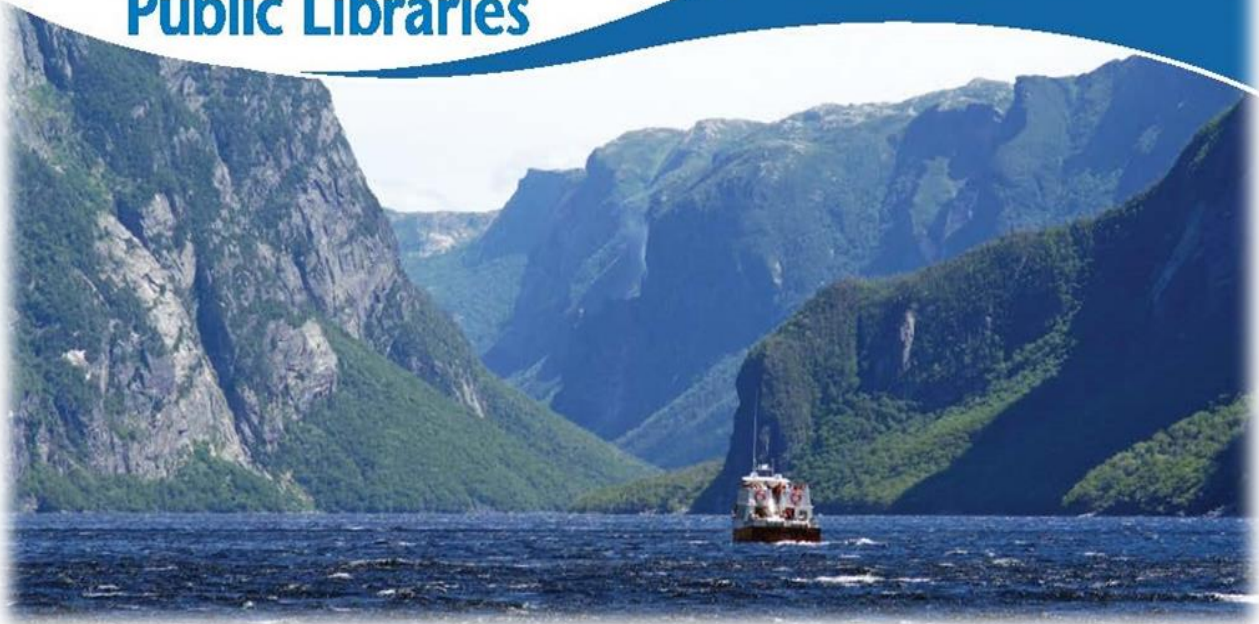




Newfoundland & Labrador  
**Public Libraries**



# Annual Report

2012-13

Submitted by

**The Provincial Information  
and  
Library Resources Board**

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*PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD*  
 PROVINCIAL ADMINISTRATION DIVISION  
 48 St. George’s Avenue, Stephenville, NL A2N 1K9

Honourable Clyde Jackman  
 Minister of Education  
 Department of Education  
 P. O. Box 8700  
 St. John’s, NL  
 A1B 4J6

July 24, 2013

Dear Minister Jackman:

In accordance with section 16 of the **Public Libraries Act RSN 1990 CHAPTER P-40**, as amended, and section 9 of the **Transparency and Accountability Act, SNL2004 T-8.1**, we are pleased to submit the Provincial Information and Library Resources Board’s annual report for the operation of the Newfoundland and Labrador Public Libraries during fiscal year 2012-13.

The mandate of the Provincial Information and Library Resources Board, as a category one government entity, is to provide public library and information services to the people of Newfoundland and Labrador. Public libraries have always been considered an important community service and while the use of libraries is changing, they still have a strong future. Instead of simply being repositories for print information, libraries now are used to access information for business and government programs, provide an early start for literacy development, provide resources for students, provide information for hobbyists, and as a space for programs or leisure reading. We want to build on the existing strengths of public libraries and expand library services so they can play a more important role in our communities.

On behalf of the entire board, I offer our sincere thanks to all our local, divisional, and provincial board members, staff, partners and patrons who have contributed to or used our services during this past year. I also want to acknowledge the support we have received from the Department of Education and government. Your continued use of and support for our services are sincerely appreciated.

This report was prepared under my direction and documents the activities and outcomes of the Provincial Information and Library Resources Board from April 1, 2012 to March 31, 2013 including our objective achievements for the goals relating to our 2012-14 plan. The outcomes reported support the strategic directions of government and my signature below is indicative of the board’s accountability for the actual results.

Sincerely,



Calvin Taylor, Chair

## **BOARD STRUCTURES**

### **Provincial Information and Library Resources Board**

The Provincial Information and Library Resources Board (PILRB - the board) is an independent organization established by the Government of Newfoundland and Labrador, under authority of the *Public Libraries Act*, to oversee the operation of the public library services in the province now commonly referred to as the Newfoundland and Labrador Public Libraries (NLPL - the organization). The organization has existed, in some form, since 1935.

The PILRB is a provincial board composed of representatives and alternates of regional library boards and appointees of the Lieutenant-Governor in Council. The provincial board has not less than 10 and not more than 15 members which include: (a) a representative from each regional library board appointed by that board; (b) the chairperson of the St. John's Library Board appointed by that board; and (c) up to six other members appointed by the Lieutenant-Governor in Council. The current board members, as of March 2013, can be viewed in Appendix 1.

### **Regional and Local Library Boards**

The PILRB currently operates 96 public libraries throughout the province. Each local library is operated by a local library board consisting of five to nine members with the exception of the three libraries in St. John's, which operate under the St. John's Library Board. A representative of each local library board is appointed to a regional library board, which assists the PILRB to ensure services and programs are consistent throughout the different regions of the province and aids in the development and implementation of policies. The structure of the boards is outlined in Appendix 2.

## **ORGANIZATIONAL OVERVIEW**

### **Vision**

A public library system that provides universal access to a full range of library services supporting personal growth, life-long learning and recreation while helping to connect people and communities.

### **Mission**

By March 31, 2017, PILRB will have improved library services, facilities and equipment to enhance the library experience for the people of Newfoundland and Labrador.

### **Mandate**

The mandate of the PILRB is outlined in the *Public Libraries Act*. It states:

6. (1) The provincial board shall establish and operate those public libraries in the province that it considers necessary and shall provide support to ensure that library materials, information and programs are available to meet the needs of the public.
- (2) The provincial board shall provide:
- (a) a resource collection of selected materials in its provincial reference and resource library which shall be available to the various libraries in the province;
  - (b) a centralized cataloguing and processing service through its technical services department;
  - (c) library service to communities that do not have a local library through its books-by-mail service;
  - (d) centralized administrative services through its provincial headquarters; and
  - (e) other centralized services considered necessary by the provincial board.

## **Lines of Business**

The PILRB offers a variety of services throughout Newfoundland and Labrador (NL). These services are available to individuals of all ages although some restrictions apply. While there is a desire to have all services offered from all sites, certain services are available only at select sites due to hours of operation, size of the facility and staffing allocations. The majority of the services are provided free of charge but some are subject to minimal fees.

Library services are available to all individuals holding a valid library card and in some cases to individuals without a library card. Library cards are provided free of charge although replacement cards cost \$2.00. With a valid library card, library patrons can:

- access information in a library;
- borrow materials;
- attend library programs; and
- use public computers and access the Internet.

Library activities have been grouped into three distinct lines of business:

### *1. Information Access*

- a) Patrons can access information in print and electronic formats.
- b) Patrons can make queries, and/or access library catalogues and databases housed in libraries.
- c) Patrons can access in-house information (also available to persons without a valid library card).
- d) Patrons can use public computers.
- e) Patrons can utilize free wireless Internet connectivity (can be obtained in or adjacent to the library in selected sites).
- f) Patrons can acquire assisted technology, emergent technology and new technology (at designated sites).
- g) Patrons can access major collections, i.e. the Newfoundland and Labrador collection, special interest collections, and the Literacy Clearing House collection.
- h) Most online services are available from within the library and from a computer at home (online courses, online shopping, online banking, etc.).

## *2. Information Lending*

- a) Public libraries lend print materials and, where available, materials in audio, visual and/or digital format. Patrons are free to use materials on site and, where available, can renew or reserve materials from home computers using their library card access number.
- b) Certain sites lend equipment such as digital cameras, laptop computers, etc.
- c) In selected areas of the province, patrons can borrow books-by-mail or receive books via home reader services.
- d) Individuals can also obtain materials, through inter-library loans, from other libraries within or outside the provincial public library system.

## *3. Programs for Life-long Learning*

- a) Any person can participate in library programs designed to address the needs and interests of all age groups, such as pre-school story times, class visits, book clubs, special presentations, computer training, etc. These programs are intended to help improve literacy, promote culture and increase skills. Occasionally, outreach programs are also provided.

## **Library Funding**

The public library system is funded, primarily, by the Provincial Government in the form of an annual operating grant. In 2012-13, the grant was \$11,061,800, which represented a decrease of \$104,100 from 2011-12. Increased efficiencies in several areas helped minimize the impacts of the budget reduction.

Unfortunately, in April the board was advised that the Federal Government cancelled the Community Access Program (CAP) at the end of March. Since 1996 this federal/provincial cost shared program essentially built the public access computer system in public libraries throughout the province and has, for the past several years, contributed approximately \$500,000 annually to help sustain the system. The loss of this funding had a significant impact on public library services but fortunately the Provincial Government agreed to provide \$200,000 in 2012-13 to help support the system which was provided separately from our annual grant.

Many municipalities regularly contribute to the operation of public libraries either by providing direct funding or in-kind contributions. The actual funding provided in 2012-13 was low (\$64,000) considering the number of communities in the province, but the in-kind contributions were significant. These in-kind contributions in the form of free or low cost rent, snow clearing, maintenance, etc., which are not included in the budget figures, exceeded \$1,000,000. The remainder of the PILRB funding was self-generated from fines, fees for service and donations. The total PILRB operating and capital budget for 2012-13 was \$12.4 million, which takes into account the reduction in CAP funding.

The PILRB's fiscal position is audited annually by the Office of the Auditor General. The PILRB's financial statements for 2012-13 are attached in Appendix 3.

## Staff Complement

As of March 31, 2013 the PILRB had a total staff complement of 210 full and part-time permanent employees (190 female and 20 male) and 190 substitute employees (178 female and 12 male) Substitutes are casual employees who are called to work when permanent staff members take leave. There were also approximately 800 volunteer library board members and many other individuals who volunteered to support their public library. The PILRB staff organizational chart can be viewed in Appendix 4.

## Library Locations

There are 96 public libraries located throughout the province. These libraries are divided into four regions:

Western Newfoundland and Labrador	31	(includes 6 in Labrador)
Central Newfoundland	33	
Eastern Newfoundland	29	
St. John's	3	

Of the 96 public libraries, 32 are located in schools, 34 are located in municipal buildings, four are located in government buildings and 26 are located in PILRB owned or leased facilities.

## Partnerships

The PILRB continues to maintain excellent partnerships with a number of groups and agencies which contribute to the provision of quality library services and programs:

- Many municipalities support public libraries with funding or in kind contributions.
- Local volunteer library boards help keep libraries open and raise funds to help establish and support PILRB programs.
- The school districts, throughout the province, provide space for 32 school/public libraries as well as cleaning and maintenance services.
- Sharing of resources and best practices continues with libraries at Memorial University and College of the North Atlantic.
- The Department of Education provides 90 per cent of PILRB funding as well as expertise when needed. It also continued its partnership with the PILRB for two early literacy initiatives: Kinderstart and Birth to Three Early Literacy Program, which both support government's early learning strategic direction, specifically the services and programming components.
- The Department of Transportation and Works has been a valuable partner in helping identify and correct issues with buildings or properties and when tendering for new or retendering for existing library space.
- The Toronto Dominion Bank and Library and Archives Canada support the TD Summer Reading Program and the Canadian Council for the Arts supports Literary Readings Program. Both programs, offered in partnership with public libraries, help enhance literacy.

- Canada Post continues to support the Library Book Rate, a reduced postal rate for mailing of library materials from library to library and library to end users. This rate helps provide library services to remote communities without library facilities and makes it economical to share library materials between libraries.
- There are many other organizations and agencies that assist the PILRB on a daily basis. That support, which is critical to the effective and efficient operation of public libraries, is truly appreciated by the boards and staff.

## **OPERATIONAL ACHIEVEMENTS**

In 2012-13 the PILRB formally adopted the new, automated, data collection system which was developed by a team of staff members and piloted in 2011-12. This new system facilitates the timely collection of more accurate statistics from all libraries whether they are fortunate enough to be connected to the automated Library Management System or whether they are manually recording library activities. The new system will be beneficial in the evaluation of operational and program changes and in the future it will be possible to compare activities against the 2011-12 baseline. The following is a summary of NLPL operational activities during fiscal year 2012-13:

### **Library Services**

- Of the 514,536 residents of the province (2011 Census, Stats Canada), approximately 450,000 people had direct access to a full range of library and information services through 96 public library facilities. One hundred per cent of the population had access to library materials either through library facilities or outreach initiatives such as Books by Mail, electronic resources and eLibrary services.
- 116,157 individuals were registered as library patrons representing 26 per cent of the population served. This is a 6.2 per cent increase compared to the previous year.
- 1,556,892 items (library materials) were circulated to all patrons (an average of 13 items per patron). This represents the total materials loaned to NLPL patrons and is a 2.5 per cent decrease over the previous year.
- 269,242 reference requests were processed. This represents the number of written and verbal inquiries processed by staff and is a 19 per cent increase compared to previous year.
- 98,080 interlibrary loans were processed. This represents the number of items transferred from one library to another, within or outside NLPL and is a 28 per cent decrease compared to previous year.
- 11,393 library programs were offered which is a 6 per cent increase compared to the previous year. A total of 106,753 people participated in the programs which is a 4 per cent decrease compared to previous year.
- 85,414 items (80,253 ebooks and 5,161 audio books) were checked out from our new e Library service). This is a 303 per cent increase compared to the previous year.
- 313,027 computer use sessions were recorded (30 minute blocks) from 472

- public access computers. This is a 14 per cent decrease compared to 2011-12.
- 123,092 wireless sessions were recorded which represents the number of patrons who connect to the NLPL Internet services wirelessly using their own computer or device. This is a 12 per cent increase compared to the previous year.
- 213,424 items were used in-house but not borrowed. This is a 84 per cent increase compared to the previous year.

## **Library Operations**

- \$1,335,900 was allocated for library materials including:
  - \$581,000 for books
  - \$144,000 for periodicals
  - \$47,500 for standing orders
  - \$138,000 for electronic information services
  - \$116,000 for DVDs and videos
  - \$10,500 for audio books
  - \$5,000 for talking books
  - \$112,000 for e-books
  - \$105,900 for early literacy materials in support of the NLPL/Kinderstart early literacy program.
  - \$76,000 for miscellaneous items such as binding, fees, supplies and freight
- Six libraries were automated and went live in 2012-13: St. George's, King's Point, Springdale, Harbour Grace, Holyrood and Musgrave Harbour. This brings the total number of sites automated to 42 of 96.
- Library capital improvements continued:
  - A renovation project was completed on the third floor at the A.C. Hunter Library in St. John's.
  - The Marjorie Mews Library in St. John's was expanded.
  - Major renovation projects were completed at the Harbour Grace Library, the Greenspond Library and the Gambo Library.
  - Revitalization projects were completed in Placentia, Fogo, Port Saunders and Labrador City.
- The new Corner Brook Library was officially opened in July 2012. The event, which was attended by provincial and municipal leaders, board members, partners, library staff and patrons, showcased the larger, modern and more versatile library facility. During this past year the number of patrons has grown from 7,829 to 9,016, which is indicative of the interest and support that the new, modern library, has generated.
- Upgrading continued on furniture and equipment in library sites across the province in support of efforts to improve library spaces for patrons and staff.
- Meetings were held with a number of municipalities and groups regarding the need for new or improved public libraries in their communities including: Portugal Cove - St. Philip's, Conception Bay South, Mount Pearl and Gambo.



## Technical Services

- 48,881 copies of new library materials were purchased for public libraries sites around the province.
- 45,306 copies of library materials, including new purchases, donations and existing materials, were catalogued. Cataloguing is a process where information relating to library materials is entered into a database according to standardized rules and practices. This facilitates the retrieval of information on specific library materials easily and quickly. Not all materials received or processed is catalogued.
- 58,076 items were processed. Processing includes the stamping, repairing, covering and labeling of library materials.
- Technical Service staff continued to participate in automation projects in an attempt to increase the number of automated sites across the province. Six sites were automated in 2012-13.

## Special Projects/Activities

- The PILRB's new data collection system was officially adopted on April 1, 2012 after a one year pilot. The few minor issues which were identified during the pilot were addressed and the new system is working well. It is simpler for staff to use, it provides faster feedback and broader reporting options which will permit the evaluation of program initiatives and service changes. The system was designed, built and is supported by existing IT staff.
- During the year, procedures were implemented for the establishment of eligibility lists for substitute library staff. The creation of these lists simplifies the hiring of replacement staff and helps ensure continuity of service for library patrons.
- A team of management staff continued to participate in contract negotiations during the year. Negotiations are expected to continue in 2013-14.
- Work continued on the implementation of the 70 recommendations arising from the operational review of the St. John's Public Libraries and the Provincial Resource Library. To date 53 recommendations are being acted upon or are completed.
- In 2012-13 all 96 library sites across the province participated in the Summer Reading Program with a total of 3,788 children registered. This program is co-sponsored by the Toronto Dominion Bank and Library and Archives Canada and is intended to enhance reading skills and literacy levels in children.
- The PILRB's new eLibrary service has proven to be very popular. Since its launch in June 2011, usage has increased from 28,174 in the first year to 85,414 in the second year of operation. This new service allows downloading of electronic books and audio books directly to a device such as a Kobo, Sony e-reader or Apple iPod or iPad, either in the library or at home. This new service, which is helping expand library services to people who do not have access to a library or have difficulty getting to a library due to a disability or scheduling, is attracting more first time library users.

## REPORT ON PERFORMANCE 2012-13

### ISSUE: Accessibility to Library Services

In order to increase the usage of public library services by existing patrons and encourage more people to become library patrons, public library services must be of high quality and responsive to the needs of the public. Given the increasingly busy lifestyles of people, services have to be available at convenient times and be easily accessible from a variety of locations in order to encourage people to use them. There are also many communities without library facilities so alternate methods of service delivery must be developed to reach these areas. Services should be accessible to all people, regardless of their age, gender or ability. People should also have access to information describing what services are available, the hours of operation and where library facilities are located. This goal supports the strategic directions of government relating to Early Learning and Academic/Learning Foundation (specifically, the library services component).

**Goal: By March 31, 2014, the PILRB will have improved accessibility to library services.**

**Measure:** Improved accessibility to library services

**Indicators:**

- Enhanced programs
- Expanded services
- Expanded automation
- Enhanced promotions

### **2012-13 Objective**

By March 31, 2013, the PILRB will have begun implementation of select options to improve accessibility to library services.

**Measure:** Begun implementation of select options to improve accessibility

**Indicators:**

- Held staff training sessions
- Revised hours of operation
- Automated additional sites
- Enhanced e-resources
- Enhanced programs

### **Staff Training**

During 2012-13, a total of six staff training sessions were held in Eastern and Western Divisions in which staff in 60 libraries received training. These professional staff development sessions will help ensure that staff members have the necessary skills to provide a high quality service to library patrons. Topics covered included: library materials weeding, library automation, library promotion, outreach services, library appearance and operations, collection development, library database use, e-book services, programming for young people, children in the library and dealing with mental illness. Early literacy training was also provided in Western Division as part of the staff training sessions but it was decided to hold separate sessions in the other divisions as the amount of information being provided was too extensive for one session. Staff

training sessions were planned for St. John's and Central Division but due to operational issues, the sessions were deferred until next fiscal year.

During the year, extensive Occupational Health and Safety training was also undertaken. While this training is required under the Occupational Health and Safety legislation, and is an integral part of the NLPL's new Occupational Health and Safety Program, it is also critical to ensuring a safe environment for staff and patrons.

#### Revised Hours of Operation

During staff training sessions and at regional board meetings, staff and board members were advised to review the hours of operation of individual libraries to ensure they are convenient for the majority of patrons. Logically, more open hours per day and more days per week would be convenient for patrons but with limited hours and staff, improving hours of operation can be a challenge.

At the A.C. Hunter Library in St. John's the operating hours of the library were expanded within the current budget to include Saturday mornings and Monday afternoons in the summer and all day Monday during the winter. The changes in circulation will be monitored to determine the impact of these changes.

While work on this initiative was limited during this fiscal year, due to competing priorities in other areas, the review of hours of operation at remaining sites is still planned for next year.

#### Automated Additional Library Sites

Six libraries were automated and went live in 2012-13: St. George's, King's Point, Springdale, Harbour Grace, Holyrood and Musgrave Harbour. This brings the total number of sites automated to 42 of 96. Automation of library sites involves installing the NLPL automated library management system software and inputting library material information into the electronic database. Patrons can view the holdings of a library online and can borrow material either in person at the library or from another library via interlibrary loan. Patrons in remote communities can also request materials through the Books By Mail Program. Automation expedites the checking in and out of library materials, making library staff more efficient, and it automatically tracks overdue and lost materials thus improving the application of fines and the recovery of materials.

#### Enhanced E-Resources

In 2012-13, the PILRB continued to expand Overdrive, the new e-book and audio book service. The service allows patrons, with a valid library card, to download e-books or audio books to a portable device or a computer, either at the library, at home or any location with access to the Internet. During the year, funding was increased and the number of titles of e-books and audio books expanded from 5,598 in 2011-12 to 8,215 in 2012-13. During that same period, circulation increased from 26,638 to 108,275. While some regular library patrons use the new service instead of visiting the library, a significant number of users of the service are new patrons which helps explain the 6.2 per cent growth in patrons in 2012-13 compared to the previous year.

The NLPL continued to provide a good selection of electronic databases in 2012-13. These databases include: Canada's Information Resource Centre, Consumer Health, Canadian Reference Center, Consumer Reports, Master File Premier, Novelist Plus, PubMed (Health), Tumble Books Story Books, Tumble Books Cloud, Tumble Books Cloud Junior, World Book Online Suite and Literature Resource Centre. While the funding allocated to electronic databases is limited, these resources are constantly evaluated and updated in an attempt to provide the best resources within the budget allocation.

During 2012-13, work continued on development of the Key Project, an initiative to develop an electronic resource portal which will be accessible to anyone in the province with a valid public library card. A website has been developed and the committee has been identifying resources to post on the site. A soft launch is planned for the fall of 2013-14 with an official launch planned for the winter. The site, once it is populated, will provide free and subscription electronic resources from the partner organizations including NLPL, Memorial University, College of the North Atlantic and the Department of Education.

### Enhanced Programs

One of the objectives of 2012-13 was to enhance the programs offered at library sites around the province. To this end, staff increased efforts to provide more and better quality library programs during the year. The total programs offered increased from 10,714 to 11,393, an increase of more than six per cent. It was surprising to note that the total number of participants in the programs decreased by approximately ten per cent over the previous year. It is not clear whether this is the result of declining populations in many of our locations or the product of the closure of some of our sites for renovations, including the main library in St. John's. Some examples of the program offerings include: Family Storytime; Tots Literacy Counts; Bedtime Storytime; NL Author Reading; Knitter's Circle; Scuba NL (Diving in Paradise: Cayman Islands); Discover music; Public Speaking; NL Women's Institutes eReader class; Springtime Crafternoon; Bookclubs; Internet Searching/Safety; Seniors' Tea; Card Making; Tips for Superb Soup; Wills and Estate Planning; Reading Buddies; White before Christmas.

### *Services for Children*

The growth of PILRB's early literacy program for three to five year olds, The Literacy Connection (TLC), remained strong in 2012-13 with a total of 2,472 program offerings and 24,249 participants, an increase of three per cent in the number of participants over the previous year.

Development of a new early literacy program for birth to three year olds also continued with the hiring of three early literacy coordinators. Development/refinement of course content is scheduled for the spring of 2013, site selection and preparation is scheduled for the summer and implementation of a pilot project is scheduled for the fall. If the pilot project is successful, provincial implementation will follow, subject to available funding. Funding for this initiative has been provided through the Early Childhood Learning Division of the Department of Education.

The PILRB/Department of Education Kinderstart partnership continued. This program involves placement of library information and a free children's book in the Kinderstart (Kindergarten preparation sessions) packages. Children receive two more free books

upon visiting the library. The program has been well received.

#### *Services for Blind and Visually Impaired*

The PILRB recently became a registered member of the Commonwealth Braille and Talking Book Cooperative. This Cooperative is an organization which promotes the collaboration and sharing of resources among the Braille and talking book libraries of the Commonwealth and other interested institutions. Over the next few months, the PILRB will work out the logistics regarding the use of this new service and promote it to its blind and visually impaired patrons.

In an effort to further expand services to blind and print disabled patrons and residents of the province, the PILRB, through the Provincial Territorial Public Library Council, contributed to the National Network for Equitable Library Service being led by the BC Libraries Cooperative. The goal of this project is to produce a Canadian Accessible Library System repository and the related training program to bring talking books to Canadians via digital delivery through public libraries. The pilot project should be completed within a year and following that a decision will be made of whether or not to proceed to full implementation.

#### *Other Activities Undertaken in Support of 2012-13 Objective*

##### *Enhanced Promotions*

As part of the 75<sup>th</sup> anniversary celebrations in 2010, the PILRB carried out a three year promotional campaign using various media forms. This initiative was very successful in helping raise the profile of libraries and the services offered. While budget reductions in 2012-13 hampered our promotional plans, we built upon the excellent foundation already established by increasing the number of free opportunities to promote library programs and services including: radio and newspaper interviews, public service announcements, book reviews, etc.

##### *New Data Collection System*

The new data collection system, implemented in 2011 encourages the accurate and timely collection of library use information including patron numbers, programs and the number of participants, the numbers and types of materials borrowed, etc. This system facilitates the quick retrieval of information and is critical in the assessment of the impacts of operational or resource changes. Collection of standard baseline data began in 2011 and the compilation of annual statistics, which will be compared to the baseline data, will provide important feedback as work continues towards the improvement of library services in the future.

#### **Discussion of Results**

During the second year of this planning cycle, implementation began of the activities relating to improving accessibility to library services which were identified in year one. Staff training initiatives were carried out in two regions which will help improve staff members ability to provide services. A review of the hours of operation of sites commenced and the hours in St. John's were expanded using existing resources. Six library sites were automated which will help

improve access to library materials and make the system more efficient. E-resources, especially the number of titles of e-books and audio books were significantly increased. While this service is beneficial for people with access to a library, it is extremely important to those people without library services who can, with a computer and Internet access, now have ready access to library materials. As the strain on financial resources increases, the development and launch of the Key Project is especially important in that sharing of resources between four partner agencies will significantly increase accessibility to electronic resources with minimal additional cost. Work continued on the enhancement of services for children and persons with vision loss or print disabilities. Significant improvements were made in both areas which helps improve access to expanded services and programs for more people. Finally, our efforts to increase promotion will help ensure that members of the public are aware of the programs and services offered. All of the activities completed helped achieve the 2012-13 objective and will assist in the achievement of our 2014 goal to improve accessibility to library services. Our objective for the next fiscal year (2013-14) is outlined below.

### **2013-14 Objective**

By March 31, 2014, the PILRB will have completed implementation of select options to improve accessibility to library services.

**Measure:** Completed implementation of select options to improve accessibility

**Indicators:**

- Held staff training sessions
- Revised hours of operation
- Automated additional sites
- Enhanced e-resources
- Enhanced programs
- Enhanced library operations
- Enhanced promotions

### **ISSUE: Facilities and Equipment**

Libraries have traditionally been defined as buildings housing a collection of books and other information. While this definition is still partially accurate, libraries have evolved to become much more. They are meeting places for community groups, computer access locations, training centres, or simply places of relaxation. Since the use of libraries has expanded so has the need to ensure they are conveniently located, modern and spacious, while complying with the various regulatory requirements for public spaces and catering to the needs of everyone regardless of age or ability. Library facilities are as important as the information they contain. It is important, therefore, to ensure that the facilities and equipment contribute to, rather than detract from, the library experience. This goal supports the strategic directions of government in the areas of Early Learning (the space and furniture requirements component) and Academic/Learning Foundation (the library services component).

**Goal: By March 31, 2014, the PILRB will have improved patrons' library experience through facilities and equipment upgrades.**

**Measure:** Upgraded facilities and equipment

**Indicators:** - Improved facilities  
- Improved equipment

### **2012-13 Objective**

By March 31, 2013, the PILRB will have begun implementation of selected options to improve library facilities and equipment.

**Measure:** Begun implementation of selected options

**Indicator:** - Commenced upgrades to parking lots, pathways and entrances  
- Commenced upgrades to furniture, shelving and lighting  
- Commenced reconfiguring of library spaces  
- Commenced upgrades to equipment

### **Upgrades to Parking Lots, Pathways and entrances**

During the past year, library staff and boards were advised to complete a review of the access to each library to ensure there were no impediments to patrons when visiting library facilities. Where there were, local staff, local boards and divisional offices were asked to address the issues and if they did not have the resources, to forward details to provincial headquarters for consideration.

While no major issues were reported, the one issue which continued to be raised was the lack of accessibility to library sites for those with mobility impairment or vision loss. This tends to be more problematic in municipal buildings and standalone PILRB owned facilities. While it is often difficult and expensive to make sites accessible due to size, age, location and design of many facilities, the PILRB has agreed to address this, if practical, when a site undergoes major renovations. The Grand Bank Library was made accessible when it was renovated in 2011 but, unfortunately, it was not practical to make the Harbour Grace Library accessible when it was renovated in 2012-13 due to the location of the building and the elevation of the building relative to the road. Accessibility improvements will be reviewed during all future renovation projects and addressed where practical.

During the year the following improvements were made to help enhance services for persons with disabilities:

- A.C. Hunter Library - Washrooms upgraded to meet accessibility requirements
- Grand Bank Library – New elevator made operational and handicapped parking area paved and marked
- Placentia Library – Parking lot upgraded and marked for accessibility
- Gambo Library – Main entrance made wheelchair accessible
- Greenspond Library – Main entrance made wheelchair accessible

### Upgrades to furniture, shelving and lighting

Each time a site undergoes a major renovation or minor revitalization, upgrades to furniture, shelving, lighting, etc., often occur. These improvements help enhance the appearance of the library and make the space more convenient for patrons regardless of age or level of mobility. During 2012-13, furniture, shelving and/or lighting were upgraded in the following library sites:

- A.C. Hunter Library, St. John's
- Marjorie Mews Library, St. John's
- Harbour Grace
- Bay Roberts
- Carbonear
- Old Perlican
- Fogo Island
- Summerford
- St. Albans
- Gambo
- Gander
- Wabush
- Port Saunders
- Labrador City

In the next fiscal year, mobile shelving units will be installed in a number of sites to help facilitate the rollout of the new early literacy program for birth to three year olds. This is especially significant for small libraries that do not have program rooms, and are unable to create program space due to the placement of permanent shelving. With installation of mobile shelving, the shelving can be moved to create space for the early literacy program and other events without increasing the floor space of the library.

### Reconfiguring Library Spaces

Reconfiguring library space helps make libraries more accessible, user friendly, inviting and efficient. During the year, work started on improving the layout of library spaces. In St. John's, the Marjorie Mews Branch was expanded and reorganized and the addition of a new program room certainly improved the functionality of the space. At the A.C. Hunter Library, also in St. John's, the third floor was renovated. During this project, the library was reorganized to help improve the functionality of the space. Similar improvements were made to libraries in Harbour Grace, Greenspond, Gambo, Fogo and Wabush.

### Upgrades to Equipment

Library equipment is an important part of library operations. Computers, scanners, printers, fax machines, copiers, microfilm readers, digital cameras, TVs, display boards and display monitors are all critical to an effective and efficient library. During 2012-13 the following sites received equipment upgrades:

- Gambo
- Gander
- Harbour Grace



- Old Perlican
- Pouch Cove
- Whitbourne
- Arnold's Cove
- Burin
- Southern Harbour
- Baie Verte
- Codroy Valley
- Corner Brook
- Happy Valley
- L'Anse au Loup
- Lourdes
- Port aux Basques
- St. John's (A.C. Hunter Library)
- Central Division Offices
- West NL Division Offices

*Other Activities Undertaken in Support of 2012-13 Objective*

The following activities were also undertaken in 2012-13 which contributed to achieving the objective:

*Major Renovation Project*

Each year one library site is selected, from the prioritized list established as part of the Facilities Improvement Plan, for major renovations (up to \$100,000). Each major renovation project usually includes improvements to one or more of the following: roof, windows, doors, siding, flooring, walls, washrooms, lighting, furniture, circulation desk and shelving. The major renovation project for 2012-13 was Greenspond. The project was successfully completed and the results are certainly worth the investment.

This year two other major revitalization projects were undertaken. The first involved a remodeling of the third floor reference library in the A.C. Hunter Library in St. John's. This is part of a three year plan to completely modernize the main library in St. John's. Upgrades included flooring, painting, lighting, furniture, shelving, etc. The second involved the library in Gambo, but this one was funded, primarily, by the Town of Gambo with financial assistance from the PILRB. This project involved the complete renovation of the interior of the existing library space in the municipal building. This project was successfully completed and the newly renovated library is now open.

*New Library for Corner Brook*

In addition to the capital improvements carried out during 2012-13, construction was completed on the new Corner Brook Public Library and it officially opened on July 30, 2012. The event was attended by provincial and municipal politicians, partners, board members, staff and patrons. The new, modern, spacious, 11,000 sq. ft. library, in the heart of the city, contains separate meeting and program rooms, a children's floor and lounging areas.

### *Occupational Health and Safety Issues*

During the past year the NLPL's Occupational Health and Safety Program was formally adopted. Included in the activities undertaken were staff training, site inspections and correction of hazards or deficiencies. A number of issues were identified and steps have been taken to address them. Implementation of the health and safety program will help identify and target issues which are potentially hazardous to both staff and members of the public. Providing safe, risk free work and public spaces is one of our top priorities. Work will continue in 2013-14.

### *Upgraded Facility Signs*

Work continued on the upgrading of external signage at library sites across the province. Generally, most people have some knowledge of what a library is, what it contains and some of the services provided. One of the most common complaints received relating to a public library is not being able to locate it. If the library is not part of a high traffic area, or even if it is but is not fronting on a main road, it is often not visible. In an effort to increase the visibility of public libraries and make finding them easier, installing new signs was identified as a priority in this planning cycle. This past year new signs were installed in: A.C. Hunter (St. John's), Southern Harbour, Whitbourne, Winterton and Ramea. To date a total of 43 of 96 sites have new signage. Installation of library signs is subject to the availability of funds.

In addition to the facility signs, local library boards and staff have been meeting with their local municipalities to discuss requirements regarding placement of library directional signs within their municipality. This will also help new patrons and visitors locate the library within the community.

### **Discussion of Results**

During the second year of this planning cycle, implementation of a number of facility and equipment upgrades was successfully completed. The three major renovation projects which were completed helped significantly modernize the libraries involved. In addition to those sites, a number of other sites had facility improvements carried out, either through revitalization projects or furniture and equipment upgrades. Some improvements were made to the reorganization of library spaces but this will be one of the areas of focus for the next fiscal year. Finally, efforts continued to make libraries more visible through improved signage. Collectively these improvements helped create more functional and inviting spaces for patrons. Regardless of the information or the services provided, patrons must enjoy the library experience and providing modern, spacious, inviting and safe spaces certainly contribute to that experience. All of the activities completed helped achieve the 2012-13 objective and will assist in the achievement of our 2014 goal to improve patrons' library experience through facilities and equipment upgrades. Our objective for the next fiscal year (2013-14) is outlined below.

### **2013-14 Objective**

By March 31, 2014, the PILRB will have completed implementation of selected options to improve library facilities and equipment.

**Measure:** Completed implementation of selected options

**Indicator:**

- Upgraded parking lots, pathways and entrances
- Upgraded furniture, shelving and lighting
- Reconfigured library spaces
- Upgraded equipment
- Upgraded signage

## **OPPORTUNITIES AND CHALLENGES**

During 2012-13 a number of opportunities and challenges, which are important to the board, were identified. They include:

### **Public Internet Access**

Public computer access is one of the most popular library programs in this province. This program provides computer and Internet access to those individuals who cannot afford a computer or Internet access at home. Unfortunately, the loss of the federal CAP funding will have a detrimental impact on the public computer access program offered through public libraries in the future.

### **Library Patrons and Services**

The number of public library patrons in NL has increased over the past three years from 104,078 in 2010-11 to 109,328 in 2011-12 and 116,157 in 2012- 2013 (an increase of 11.6 per cent over three years), which represents approximately 26 per cent of the population served. While this is very promising, there is an excellent opportunity to increase the number of library patrons across the province, especially if outreach initiatives are successful.

### **New Libraries**

NL has the highest number of public libraries per capita in Canada but there are still several large communities without library services and several other communities where the existing libraries are inadequate for the population served. Efforts must continue to address these needs.

### **Succession Planning**

With the anticipated retirement of a large number of staff over the next five years, succession planning is becoming an important issue for the organization. Unfortunately, recruiting staff is challenging given that many of our libraries are in remote locations and operate between 10 and 20 hours per week.

**Appendix 1**  
Provincial Information and Library Resources Board  
Members

**Provincial Information and Library Resources Board**  
 2012-13 Board Membership  
**Divisional Board Representatives**

Name	Location
1. Taylor, Calvin (Chair) Eastern Board Representative	Conception Bay South
2. Pink, James Western Newfoundland and Labrador Board Representative	Burgeo
3. Goodridge, Alan (Vice-Chair) St. John's Board Representative	Goulds
4. Elliott, Everett Central Board Representative	Botwood

**Regional Board Observers**

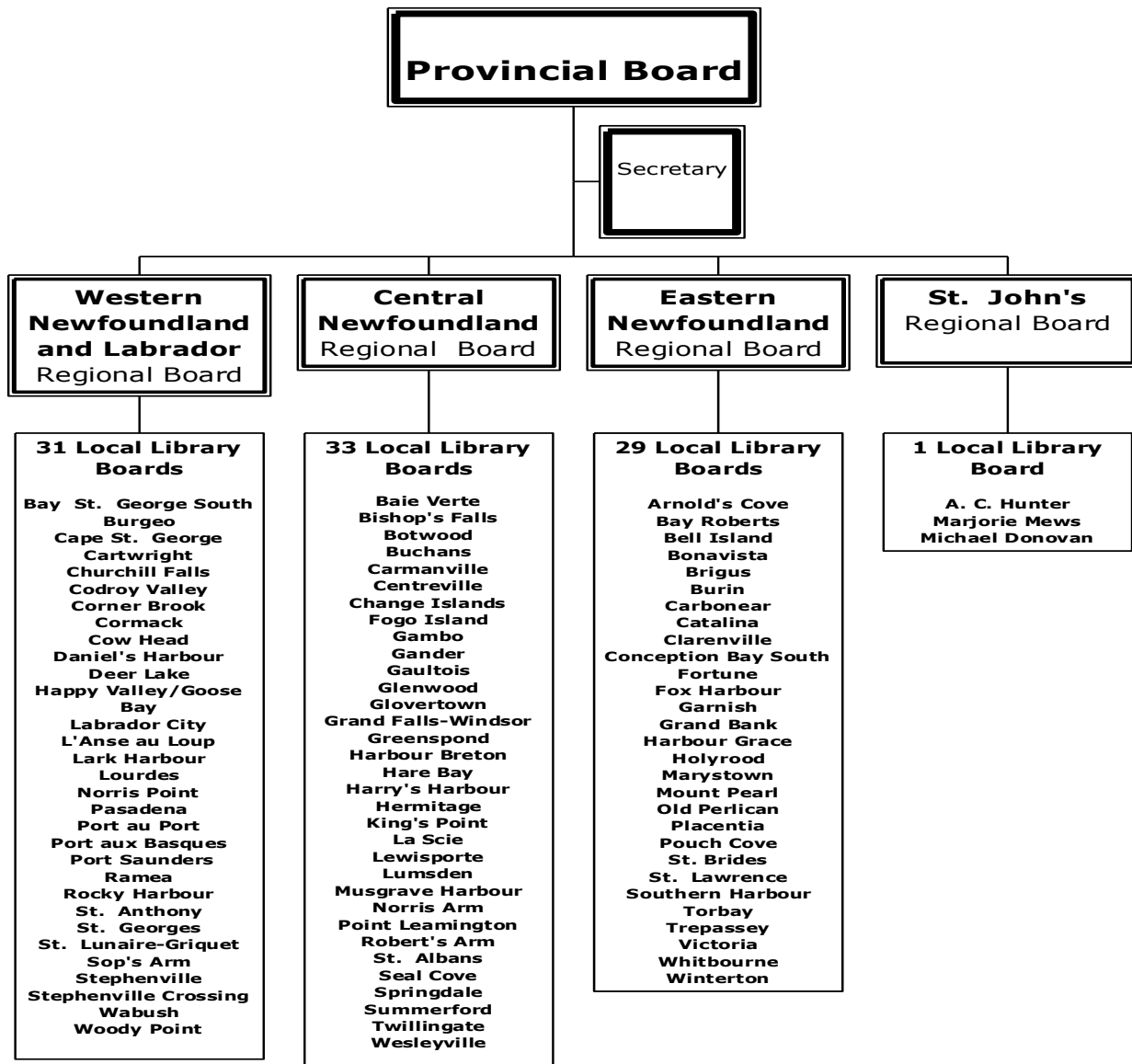
1. Noonan, Gillian Eastern Board Observer	Old Perlican
2. Tulk, Judy Central Board Observer	Traytown
3. Ford, Augusta St. John's Board Observer	St. John's
4. Neary, Pamela Western Newfoundland and Labrador Board Observer	Wabush

**Appointees of the Lieutenant Governor in Council**

1. Bellows, Carla	Rocky Harbour (reappointed February 2012)
2. Walsh, Patrick	Mount Pearl (reappointed February 2012)
3. Hayward, Rick	St. John's (reappointed February 2012)
4. Burke, Audrey	Grand Falls - Windsor (appointed February 2012)
5. Hynes, Estelle	Kippens - (appointed February 2012)
6. ADM Education – Karen Legge	St. John's (appointed February 2012)

**Appendix 2**  
Newfoundland and Labrador  
Public Libraries  
Board Structures

**Provincial Information  
and  
Library Resources Board**  
Board Structures



March 31, 2011

**Appendix 3**  
Provincial Information and  
Library Resources Board  
Audited Financial Statements  
2012-13



**PROVINCIAL INFORMATION AND  
LIBRARY RESOURCES BOARD**

**FINANCIAL STATEMENTS**

**MARCH 31, 2013**

## Management's Report

### *Management's Responsibility for the Provincial Information and Library Resources Board Financial Statements*

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

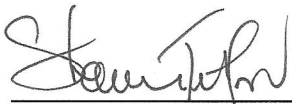
Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that transactions are properly authorized, assets are safeguarded and liabilities are recognized.

Management is also responsible for ensuring that transactions comply with relevant policies and authorities and are properly recorded to produce timely and reliable financial information.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial information periodically and external audited financial statements yearly.

The Auditor General conducts an independent audit of the annual financial statements of the Board in accordance with Canadian generally accepted auditing standards, in order to express an opinion thereon. The Auditor General has full and free access to financial management of the Provincial Information and Library Resources Board.

On behalf of the Provincial Information and Library Resources Board.



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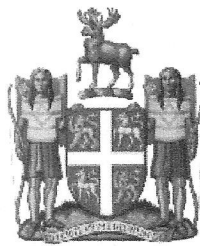
Mr. Shawn Tetford  
Executive Director



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Mr. Andrew Hunt  
Director of Financial Operations

June 28, 2013



OFFICE OF THE AUDITOR GENERAL  
St. John's, Newfoundland and Labrador

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Provincial Information and Library Resources Board  
Stephenville, Newfoundland and Labrador

### **Report on the Financial Statements**

I have audited the accompanying financial statements of the Provincial Information and Library Resources Board which comprise the statement of financial position as at March 31, 2013, the statements of operations, remeasurement gains and losses, change in net debt, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

## Independent Auditor's Report (cont.)

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### *Opinion*

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Provincial Information and Library Resources Board as at March 31, 2013, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

A handwritten signature in black ink, appearing to read 'Terry Paddon', with a horizontal line extending to the right.

**TERRY PADDON, CA**  
**Auditor General**

June 28, 2013  
St. John's, Newfoundland and Labrador

**PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD  
STATEMENT OF FINANCIAL POSITION**

March 31

2013

2012

Restated  
(Note 3)

**FINANCIAL ASSETS**

Cash	\$ 3,288,848	\$ 2,620,519
Accounts receivable (Note 4)	87,764	130,926
Due from the Province	174,612	115,289
Portfolio investments (Note 5)	46,514	39,718
	<u>3,597,738</u>	<u>2,906,452</u>

**LIABILITIES**

Accounts payable and accrued liabilities (Note 6)	929,131	936,717
Employee future benefits (Note 7)	2,222,498	2,319,967
Deferred revenue (Note 8)	2,161,771	1,337,808
Obligation under capital lease (Note 10)	36,020	40,098
	<u>5,349,420</u>	<u>4,634,590</u>

**Net debt** (1,751,682) (1,728,138)

**NON-FINANCIAL ASSETS**

Inventories held for use	76,047	70,703
Prepaid expenses	176,389	156,270
Tangible capital assets (Note 11)	2,429,482	2,806,198
	<u>2,681,918</u>	<u>3,033,171</u>

**Accumulated surplus** \$ 930,236 \$ 1,305,033

Accumulated surplus is comprised of:

Accumulated operating surplus	\$ 907,214	\$ 1,288,807
Accumulated rereasurement gains	23,022	16,226
	<u>\$ 930,236</u>	<u>\$ 1,305,033</u>

**Contractual obligations (Note 9)**  
**Trusts under administration (Note 12)**

*The accompanying notes and supplementary schedules are an integral part of these financial statements.*

Signed on behalf of the Board:

  
Chairperson

  
Member

# PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD

## STATEMENT OF OPERATIONS

For the Year Ended March 31

	2013 Budget	2013 Actual	2012 Actual
	(Note 13)		Restated (Note 3)
<b>REVENUE</b>			
Province of Newfoundland and Labrador			
Operating grant	\$ 10,815,900	\$ 10,811,800	\$ 10,815,900
Capital grant	350,000	250,000	846,738
Other grants			
Computerization projects	-	200,000	478,941
Kinderstart Literacy Program	-	-	81,327
Early Literacy Program	-	82,637	3,690
Miscellaneous	60,000	69,506	59,561
Fines and lost library materials	-	57,303	55,231
Interest	40,000	40,281	38,297
Dividend revenue	-	2,416	2,416
	<b>11,265,900</b>	<b>11,513,943</b>	<b>12,382,101</b>
<b>EXPENSES</b>			
Amortization	-	545,600	629,026
Books and periodicals	1,285,900	1,099,893	1,128,294
Computerization of libraries	325,000	291,309	338,835
Conferences and workshops	60,000	14,712	11,080
Early Literacy Program	-	80,448	6,020
Freight and postage	96,750	40,758	51,005
Grants - local libraries (Schedule)	683,711	750,687	682,575
Insurance	109,000	80,308	71,643
Kinderstart Literacy Program	-	-	82,555
Loss on disposal of capital assets	-	-	1,987
Miscellaneous	-	1,350	8,577
Office and library supplies	156,325	148,351	241,521
Professional fees	7,500	16,585	20,832
Rental of premises	437,044	414,370	396,941
Repairs and maintenance	16,780	43,210	20,105
Salaries and benefits	8,609,038	8,178,387	8,594,877
Telephone	72,944	68,332	64,764
Travel	155,454	121,236	136,654
	<b>12,015,446</b>	<b>11,895,536</b>	<b>12,487,291</b>
<b>Annual operating deficit</b>	<b>(749,546)</b>	<b>(381,593)</b>	<b>(105,190)</b>
<b>Accumulated operating surplus, beginning of year</b>	<b>1,288,807</b>	<b>1,288,807</b>	<b>1,393,997</b>
<b>Accumulated operating surplus, end of year</b>	<b>\$ 539,261</b>	<b>\$ 907,214</b>	<b>\$ 1,288,807</b>

*The accompanying notes and supplementary schedules are an integral part of these financial statements.*

**PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD  
STATEMENT OF REMEASUREMENT GAINS AND LOSSES**

**For the Year Ended March 31**

**2013**

**2012**

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<b>Accumulated remeasurement gains, beginning of year</b>	<b>\$ 16,226</b>	<b>\$ -</b>
Unrealized gains attributable to:		
Portfolio investments	<b>6,796</b>	<b>16,226</b>
<b>Accumulated remeasurement gains, end of year</b>	<b>\$ 23,022</b>	<b>\$ 16,226</b>

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*The accompanying notes and supplementary schedules are an  
integral part of these financial statements.*

**PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD**  
**STATEMENT OF CHANGE IN NET DEBT**  
**For the Year Ended March 31**

	2013 Budget	2013 Actual	2012 Actual
	(Note 13)		Restated (Note 3)
<u>Annual operating deficit</u>	<u>\$ (749,546)</u>	<u>\$ (381,593)</u>	<u>\$ (105,190)</u>
Use of prepaid expenses	-	156,270	250,177
Acquisition of prepaid expenses	-	(176,389)	(156,270)
<u>Net acquisition of inventories held for use</u>	-	<u>(5,344)</u>	<u>(4,104)</u>
	-	<u>(25,463)</u>	<u>89,803</u>
Acquisition of tangible capital assets	-	(168,884)	(880,955)
Loss on disposal of tangible capital assets	-	-	1,987
Proceeds from disposal of tangible capital assets	-	-	3,979
<u>Amortization of tangible capital assets</u>	-	<u>545,600</u>	<u>629,026</u>
	-	<u>376,716</u>	<u>(245,963)</u>
<u>Accumulated remeasurement gains</u>	-	<u>6,796</u>	<u>16,226</u>
<b>Increase in net debt</b>	<b>(749,546)</b>	<b>(23,544)</b>	<b>(245,124)</b>
<u>Net debt, beginning of year</u>	<u>(1,728,138)</u>	<u>(1,728,138)</u>	<u>(1,483,014)</u>
<u>Net debt, end of year</u>	<u>\$ (2,477,684)</u>	<u>\$ (1,751,682)</u>	<u>\$(1,728,138)</u>

*The accompanying notes and supplementary schedules are an integral part of these financial statements.*



**PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD**

**STATEMENT OF CASH FLOWS**

For the Year Ended March 31

2013

2012

Restated  
(Note 3)

**Operating transactions**

Annual operating deficit	\$ (381,593)	\$ (105,190)
Adjustment for non-cash items		
Amortization	545,600	629,026
Loss on disposal of capital assets	-	1,987
	<u>164,007</u>	<u>525,823</u>
Change in non-cash operating items		
Accounts receivable	43,162	(42,563)
Due from the Province	(59,323)	(115,289)
Accounts payable and accrued liabilities	(7,586)	212,522
Employee future benefits	(97,469)	(29,525)
Deferred revenue	823,963	569,516
Inventories held for use	(5,344)	(4,104)
Prepaid expenses	(20,119)	93,907
	<u>841,291</u>	<u>1,210,287</u>

**Capital transactions**

Additions to capital assets	(168,884)	(880,955)
Proceeds from disposal of capital assets	-	3,979
	<u>(168,884)</u>	<u>(876,976)</u>

**Financing transactions**

Proceeds from obligations under capital lease	-	40,777
Repayments of obligations under capital lease	(4,078)	(679)
	<u>(4,078)</u>	<u>40,098</u>

**Increase in cash**

<b>Increase in cash</b>	<b>668,329</b>	<b>373,409</b>
<b>Cash, beginning of year</b>	<b>2,620,519</b>	<b>2,247,110</b>
<b>Cash, end of year</b>	<b>\$ 3,288,848</b>	<b>\$ 2,620,519</b>

*The accompanying notes and supplementary schedules are an integral part of these financial statements.*

**PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD  
SCHEDULE OF OPERATING GRANTS TO LOCAL LIBRARIES**

For the Year Ended March 31

2013

2012

**Eastern Division**

Arnold's Cove	\$ 2,676	\$ 1,794
Bay Roberts	74,396	75,019
Bell Island	1,036	926
Bonavista	3,565	4,152
Brigus	7,133	6,615
Burin	531	605
Carbonear	39,332	39,630
Catalina	3,926	4,348
Clarenville	27,238	24,640
Conception Bay South	11,574	11,932
Fortune	392	410
Fox Harbour	5,301	5,267
Garnish	509	448
Grand Bank	9,000	9,410
Harbour Grace	9,526	7,839
Holyrood	6,881	6,108
Marystown	6,090	7,040
Mount Pearl	12,416	15,619
Old Perlican	1,706	2,098
Placentia	31,372	17,396
Pouch Cove	2,233	9,300
St. Brides	7,333	7,388
St. Lawrence	469	572
Southern Harbour	1,294	1,058
Torbay	1,123	3,052
Trepassey	7,751	7,926
Victoria	868	955
Whitbourne	4,749	3,759
Winterton	672	531
	<b>281,092</b>	<b>275,837</b>

**PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD****SCHEDULE OF OPERATING GRANTS TO LOCAL LIBRARIES (Cont.)**

For the Year Ended March 31

2013

2012

**Central Division**

Baie Verte	4,706	4,396
Bishop's Falls	962	1,829
Botwood	7,177	7,078
Buchans	648	711
Carmanville	793	938
Centerville	715	1,374
Change Islands	422	496
Fogo	4,642	595
Gambo	35,521	7,388
Gander	31,954	31,415
Gaultois	2,549	2,752
Glenwood	1,481	1,633
Glovertown	729	496
Grand Falls-Windsor	4,942	6,415
Greenspond	4,430	4,194
Harbour Breton	1,074	2,701
Hare Bay	1,044	1,027
Harry's Harbour	5,341	5,303
Hermitage	624	737
King's Point	3,965	4,601
LaScie	3,880	3,376
Lewisporte	4,421	4,524
Lumsden	438	1,083
Musgrave Harbour	1,913	654
Norris Arm	1,837	3,056
Point Leamington	763	728
Robert's Arm	4,225	4,164
St. Albans	4,529	8,260
Seal Cove	1,012	681
Springdale	1,979	1,219
Summerford	2,728	2,197
Twillingate	823	4,688
Wesleyville	440	531
	<b>142,707</b>	<b>121,240</b>

**PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD****SCHEDULE OF OPERATING GRANTS TO LOCAL LIBRARIES (Cont.)**

For the Year Ended March 31

2013

2012

**Western Newfoundland -  
Labrador Division**

Bay St. George South	1,388	493
Burgeo	596	603
Cape St. George	720	1,152
Cartwright	504	505
Churchill Falls	407	371
Codroy Valley	557	592
Cormack	1,800	1,924
Corner Brook	209,695	164,336
Cow Head	5,724	6,700
Daniel's Harbour	1,202	1,250
Deer Lake	14,939	16,370
Happy Valley	911	2,743
Labrador City	18,100	13,990
L'Anse au Loup	745	2,866
Lark Harbour	533	840
Lourdes	1,290	749
Norris Point	2,960	2,376
Pasadena	1,904	3,925
Port au Port	1,713	1,097
Port aux Basques	13,378	13,545
Port Saunders	8,016	6,535
Ramea	1,726	788
Rocky Harbour	394	434
St. Anthony	1,359	1,497
St. George's	1,239	1,125
St. Lunaire-Griquet	467	454
Sops Arm	940	1,503
Stephenville	26,580	27,970
Stephenville Crossing	1,124	1,638
Wabush	2,234	2,241
Woody Point	3,743	4,886
	<b>326,888</b>	<b>285,498</b>
	<b>\$ 750,687</b>	<b>\$ 682,575</b>

# PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD

## NOTES TO FINANCIAL STATEMENTS

March 31, 2013

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### 1. Nature of operations

The Provincial Information and Library Resources Board (the Board) operates under the authority of the *Public Libraries Act*. The purpose of the Board is to operate the public libraries in the Province. A majority of the members of the Board are appointed by the Lieutenant-Governor in Council. The Board reports to the Minister of Education.

The reporting entity for the purpose of these financial statements is the Board's head office and divisional offices. The Board's head office includes Administration, Technical Services and the Provincial Resource Library. These financial statements include expenditures for grants made to local libraries under the jurisdiction of the three divisional library boards detailed in the Schedule to the financial statements. Funds raised by local libraries in excess of the grants provided by the Board or any expenditures in excess of these grants are not reflected in these financial statements.

The Board is a Crown entity of the Province of Newfoundland and Labrador and as such is not subject to Provincial or Federal income taxes.

### 2. Summary of significant accounting policies

#### (a) Basis of accounting

The Board is classified as an Other Government Organizations as defined by Canadian Public Sector Accounting Standards (CPSAS). These financial statements have been prepared by the Board's management in accordance with CPSAS for provincial reporting entities established by the Canadian Public Sector Accounting Board. Outlined below are the significant accounting policies followed.

#### (b) Financial instruments

The Board's financial instruments recognized in the statement of financial position consist of cash, accounts receivable, due from the Province, portfolio investments, accounts payable and accrued liabilities, and obligation under capital lease. The Board generally recognizes a financial instrument when it enters into a contract which creates a financial asset or financial liability. Financial assets and financial liabilities are initially measured at cost, which is the fair value at the time of acquisition.

The Board subsequently measures all of its financial assets and financial liabilities at cost or amortized cost, except for portfolio investments in equity instruments that are quoted in an active market, which are measured at fair value. Financial assets measured at cost include cash, accounts receivable, and due from the Province. Financial liabilities measured at cost include accounts payable and accrued liabilities. Financial liabilities measured at amortized cost include obligation under capital lease.

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**2. Summary of significant accounting policies (cont.)**

**(b) Financial instruments (cont.)**

The carrying values of cash, accounts receivable, due from the Province, and accounts payable and accrued liabilities approximate current fair value due to their nature and the short-term maturity associated with these instruments. The carrying value of obligation under capital lease is considered to approximate market value.

The Board uses the quoted market price as at the fiscal year end to measure the fair value of its portfolio investments. Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations.

Interest and dividends attributable to financial instruments are reported in the statement of operations.

**(c) Cash**

Cash includes cash in bank.

**(d) Tangible capital assets**

Tangible capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost includes overhead directly attributable to construction and development, as well as interest costs that are directly attributable to the acquisition or construction of the asset.

Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs (e.g. insurance, maintenance costs, etc.). The discount rate used to determine the present value of the lease payments is the lower of the Board's rate for incremental borrowing or the interest rate implicit in the lease. Note 10 provides a schedule of repayments and amount of interest on the leases.

The cost, less residual value, of the tangible capital assets, excluding land, is amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	40 years
Building improvements	10 years
Furniture and equipment	10 years
Motor vehicles	5 years
Computer equipment	3 years
Software	5 years
Assets under capital lease	10 years

**2. Summary of significant accounting policies (cont.)**

**(d) Tangible capital assets (cont.)**

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Board's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations and accumulated surplus.

Contributed tangible capital assets are recorded as revenue at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at carrying value.

**(e) Inventories held for use**

Inventories held for use include office supplies and postage, and are recorded at the lower of historical cost and replacement cost.

**(f) Prepaid expenses**

Prepaid expenses include subscriptions, insurance and licenses, and are charged to expenses over the periods expected to benefit from it.

**(g) Employee future benefits**

Employee future benefits include severance pay and accumulating non-vested sick leave benefits.

- (i) Severance is accounted for on an accrual basis and is calculated based upon years of service and current salary levels.
- (ii) The cost of accumulating non-vested sick leave benefits is actuarially determined using management's best estimates of long-term inflation rates, compensation increases, discount rate and remaining service life.

Under the *Public Libraries Act*, Board staff are subject to the *Public Service Pensions Act*. Employee contributions are matched by the Board and then remitted to the Province of Newfoundland and Labrador Pooled Pension Fund from which pensions will be paid to employees when they retire.

Employee future benefits expenses are included with salaries and benefits in the Board's financial statements.

**2. Summary of significant accounting policies (cont.)**

**(h) Revenues**

Revenues are recorded on an accrual basis in the period in which the transactions or events which gave rise to the revenues occurred. When the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable, revenues are recorded when received.

Dividend revenue on portfolio investments is recognized when the dividend is declared.

Government transfers (Province of Newfoundland and Labrador operating grant and capital grant) are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

**(i) Expenses**

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is recorded as an expense in that year.

Transfers include operating grants to local libraries. These transfers are recorded as expenses when the transfer is authorized and eligibility criteria have been met by the recipient.

**(j) Measurement uncertainty**

The preparation of financial statements in conformity with CPSAS requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of the revenues and expenses during the period. Items requiring the use of significant estimates include the expected future life of tangible capital assets, the probability of future severance payments made to employees with less than nine years of service and the probability of future sick leave benefits utilized by employees.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.



**PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD**  
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**3. Change in accounting policy**

Previous to the year ended March 31, 2013, the Board did not record an accrued benefit obligation related to accumulating non-vesting sick leave benefits (compensated absences). CPSAS require that a liability and an expense be recognized for compensated absences that vest or accumulate in the period in which employees render services to the Board in return for the benefits. In order to comply with CPSAS, a retroactive adjustment was made to recognize a liability related to accumulating non-vesting sick leave benefits which resulted in the restatement of certain amounts in the prior period. An adjustment to the accumulated surplus at April 1, 2012 for \$744,051 was made to record accumulating non-vesting sick leave benefits accrued prior to the 2012 fiscal year. The adjustment to the liability for employee future benefits at March 31, 2012 was \$746,933, resulting in a decrease of \$746,933 in accumulated surplus as at March 31, 2012. In addition, salaries and benefits increased by \$2,882 for the year end March 31, 2012 which resulted in the annual deficit increasing by \$2,882.

**Comparative Restatement 2011-12**

	<u>2012</u>	<u>2012 Restated</u>	<u>Change</u>
Statement of Financial Position:			
Employee future benefits	\$ 1,573,034	\$ 2,319,967	\$ 746,933
Net debt	(981,205)	(1,728,138)	(746,933)
Accumulated surplus	2,051,966	1,305,033	(746,933)
Statement of Operations:			
Salaries and benefits	8,591,995	8,594,877	2,882
Annual operating deficit	(102,308)	(105,190)	(2,882)
Accumulated surplus, beginning of year	2,138,048	1,393,997	(744,051)
Statement of Change in Net Debt:			
Annual operating deficit	(102,308)	(105,190)	(2,882)
Net debt, beginning of year	(738,963)	(1,483,014)	(744,051)
Statement of Cash Flows:			
Annual operating deficit	(102,308)	(105,190)	(2,882)
Change in employee future benefits	(32,407)	(29,525)	2,882

For the year ended March 31, 2013, salaries and benefits increased by \$4,116 as a result of the change in accounting policy.

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**4. Accounts receivable**

	<u>2013</u>	<u>2012</u>
Federal Government		
Harmonized Sales Tax	\$ 44,247	\$ 94,288
Other	43,517	36,638
	<hr/>	<hr/>
	\$ 87,764	\$ 130,926

There is no allowance for doubtful accounts since all amounts are considered collectible.

**5. Portfolio investments**

Portfolio investments consist of 1,678 shares of Sun Life Financial Services of Canada Inc. which were given to the Board as a result of the demutualization of Sun Life Assurance Company of Canada. The carrying value of the shares is equal to their market price at the time of transfer to the Board.

	<u>Market Value</u>		<u>Carrying Value</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Investments held directly				
Sun Life Financial Services				
of Canada - 1,678 shares	\$ 46,514	\$ 39,718	\$ 23,492	\$ 23,492
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 46,514	\$ 39,718	\$ 23,492	\$ 23,492

**6. Accounts payable and accrued liabilities**

	<u>2013</u>	<u>2012</u>
Accounts payable	\$ 212,663	\$ 208,933
Accrued salaries and benefits	716,468	727,784
	<hr/>	<hr/>
	\$ 929,131	\$ 936,717

**PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD**  
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**7. Employee future benefits**

Employee future benefits consists of:

	<u>2013</u>	<u>2012</u>
Severance pay (a)	\$ 1,471,449	\$ 1,573,034
Accumulating non-vesting sick leave benefit liability (b)	751,049	746,933
	<u>\$ 2,222,498</u>	<u>\$ 2,319,967</u>

**(a) Severance pay**

Severance pay consists of the severance pay liability related to the following employees:

	<u>2013</u>	<u>2012</u>
Employees with 9 or more years of service	\$ 1,317,171	\$ 1,442,410
Employees with less than 9 years of service	154,278	130,624
	<u>\$ 1,471,449</u>	<u>\$ 1,573,034</u>

**(b) Accumulating non-vesting sick leave benefit liability**

	<u>2013</u>	<u>2012</u>
Accrued accumulating non-vesting sick leave benefit obligation, end of year	\$ 811,015	\$ 800,502
Unamortized actuarial (loss), end of year	(59,966)	(53,569)
Accumulating non-vesting sick leave benefit liability, end of year	<u>\$ 751,049</u>	<u>\$ 746,933</u>

**(c) Accumulating non-vesting sick leave benefit expenses**

	<u>2013</u>	<u>2012</u>
Current year benefit cost	\$ 80,885	\$ 74,339
Employer contributions and benefit payments	(111,612)	(108,098)
Interest on accrued benefit obligation	30,228	34,826
Recognized actuarial losses	4,615	1,815
Accumulating non-vesting sick leave benefit expenses	<u>\$ 4,116</u>	<u>\$ 2,882</u>

**7. Employee future benefits (cont.)**

**(d) Employee future benefits**

**i. Severance pay**

Severance is accounted for on an accrual basis and is calculated based upon years of service and current salary levels. The right to be paid severance vests with employees with nine years of continuous service, and accordingly a liability has been recorded by the Board for these employees. For employees with less than nine years of continuous service, the Board has made a provision in the accounts for the payment of severance which is based upon the Board's best estimate of the probability of having to pay severance to the employees and current salary levels. In determining the best estimate of the probability that employees would be paid severance, the Board considered the rate of employee turnover. Employees with prior service with the Government of Newfoundland and Labrador or a Crown corporation or agency may be considered for severance provided the previous employer followed the same or an equivalent severance policy. Severance is payable when the employee ceases employment with the Board provided no severance has been paid by Government or another Crown corporation or agency for the same period and the employee has at least nine years of continuous service.

**ii. Accumulating non-vested sick leave benefits**

All unionized employees hired before May 4, 2004, are credited with 2 days per month and all unionized employees hired thereafter are credited with 1 day per month for use as paid absences in the year due to illness. Employees are allowed to accumulate unused sick day credits each year, up to the allowable maximum provided in their respective employment agreement. Accumulated credits may be used in future years to the extent that the employee's illness exceeds the current year's allocation of credits. The use of accumulated sick days for sick leave compensation ceases on termination of employment. The benefit costs and liabilities related to the plan are included in the financial statements. For the year ended March 31, 2013, a sick leave liability was calculated for 219 employees.

The accrued benefit obligation for accumulating non-vested sick leave benefits for the year ended March 31, 2013, are based on an actuarial extrapolation for accounting purposes to March 31, 2013 (valuation date as of March 31, 2012).

The actuarial valuation is based on assumptions about future events. The economic assumptions used in this valuation are the Board's best estimates of compensation increases of 4.0% per annum and discount rate of 3.6%. Other assumptions used in the valuation include estimates of expected termination rates, utilization rates and mortality rates.

Experience gains or losses are amortized over the estimated average remaining service life of active employees. The amortization amount will be included as an expense in the financial statements commencing in the year subsequent to the year in which the experience gain or loss arose.

**PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD**  
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**7. Employee future benefits (cont.)**

**(d) Employee future benefits (cont.)**

**iii. Pension contributions**

Under the *Public Libraries Act*, Board staff are subject to the *Public Service Pensions Act*. Employee contributions are matched by the Board and then remitted to the Province of Newfoundland and Labrador Pooled Pension Fund from which pensions will be paid to employees when they retire. The Plan is a defined benefit plan, providing a pension on retirement based on the member's age at retirement, length of service and highest earnings average over five years. The maximum contribution rate for eligible employees was 8.6% (2012 - 8.6%). The Board's share of pension contributions and the total expense for 2013 was \$430,046 (2012 - \$436,009). The Board is not required to make contributions in respect of any actuarial deficiencies of the Plan.

**8. Deferred revenue**

Deferred revenues are set aside for specific purposes as required either by legislation, regulation or agreement. As at March 31, 2013, the Board reported the following:

	<b>Balance at beginning of year</b>	<b>Receipts during year</b>	<b>Transferred to revenue</b>	<b>Balance at end of year</b>
Provincial source revenue	\$1,329,186	\$ 912,000	\$ 82,637	<b>\$ 2,158,549</b>
Other source revenue	8,622	3,474	8,874	<b>3,222</b>
	<b>\$1,337,808</b>	<b>\$ 915,474</b>	<b>\$ 91,511</b>	<b>\$ 2,161,771</b>

Deferred revenue relates to grants received for specific programs such as literacy initiatives and library book purchases, and renovations to local libraries which have not yet been spent for these purposes by the Board. These amounts will be recognized as revenue when the specific program expenses are incurred or the capital equipment is acquired.

# PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD

## NOTES TO FINANCIAL STATEMENTS

March 31, 2013

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### 9. Contractual obligations

The Board has entered into lease agreements for the rental of photocopiers, microfiche readers, postal equipment and various rental properties throughout the Province. Future minimum lease payments are as follows:

2014	\$ 714,976
2015	605,476
2016	605,476
2017	604,454
2018	517,598
Thereafter	<u>3,731,171</u>
	<u>\$ 6,779,151</u>

### 10. Obligation under capital lease

The Board acquired office furniture under the terms of a lease agreement ending January 31, 2022. There is no interest under the terms of the agreement and the Board will assume ownership at the end of the 10 year term. Payments under this obligation for the next 9 years are as follows:

2014	\$ 4,078
2015	4,078
2016	4,078
2017	4,078
2018	4,078
2019 - 2022	<u>15,630</u>
<u>Total minimum lease payments</u>	<u>\$ 36,020</u>

**PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD**  
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**11. Tangible capital assets**

**Original Cost**

	<b>Balance March 31, 2012</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance March 31, 2013</b>
Land	\$ 285,907	\$ -	\$ -	\$ 285,907
Buildings	1,758,867	-	-	1,758,867
Building improvements	1,661,142	27,507	-	1,688,649
Furniture and equipment	1,622,914	118,143	28,211	1,712,846
Motor vehicles	206,809	-	-	206,809
Computer equipment	1,624,794	23,234	284,988	1,363,040
Software	168,688	-	-	168,688
Assets under capital lease	40,777	-	-	40,777
	<b>\$ 7,369,898</b>	<b>\$ 168,884</b>	<b>\$ 313,199</b>	<b>\$ 7,225,583</b>

**Accumulated Amortization**

	<b>Balance March 31, 2012</b>	<b>Amortization</b>	<b>Disposals</b>	<b>Balance March 31, 2013</b>	<b>Net book value March 31, 2013</b>	<b>Net book value March 31, 2012</b>
Land	\$ -	\$ -	\$ -	\$ -	\$ 285,907	\$ 285,907
Buildings	1,210,078	38,789	-	1,248,867	510,000	548,789
Building improvements	633,116	165,613	-	798,729	889,920	1,028,026
Furniture and equipment	1,081,332	98,400	28,211	1,151,521	561,325	541,582
Motor vehicles	122,996	41,362	-	164,358	42,451	83,813
Computer equipment	1,343,412	197,358	284,988	1,255,782	107,258	281,382
Software	168,688	-	-	168,688	-	-
Assets under capital lease	4,078	4,078	-	8,156	32,621	36,699
	<b>\$ 4,563,700</b>	<b>\$ 545,600</b>	<b>\$ 313,199</b>	<b>\$ 4,796,101</b>	<b>\$ 2,429,482</b>	<b>\$ 2,806,198</b>

**PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD**  
**NOTES TO FINANCIAL STATEMENTS**  
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**12. Trusts under administration**

Trust funds administered by the Board have not been included in the financial statements as expenditures of these funds are not controlled by the Board. The balances of funds held in trust are as follows:

	<u>2013</u>	<u>2012</u>
Local libraries - deposits	\$ 96,984	\$ 96,892
<u>Provincial Territorial Public Library Council</u>	<u>69,204</u>	<u>54,201</u>
	<u>\$ 166,188</u>	<u>\$ 151,093</u>

Funds raised by some local libraries have been deposited with the Board to cover the cost of wages for additional opening hours and for the purchase of books, periodicals and computers. The balance on deposit at March 31, 2013 consists of cash of \$20,001 (2012 - \$5,159), accounts receivable of nil (2012 - \$15,353) and 4,084 shares (2012 - 4,140 shares) of various Investor Group Mutual Funds held in trust for the St. John's Public Library Board which were donated to the Board. The carrying value of the mutual funds is recognized at the fair market value of \$76,983 (2012 - \$76,380), as determined by the average cost at the time the shares were acquired by the Board. The fair market value of these shares at March 31, 2013 was \$86,329 (2012 - \$81,280).

The Provincial Territorial Public Library Council is a national organization whose mandate is to study library services. Membership fees are paid each year into the account and expenses are periodically spent from the account as directed by the Council.

**13. Budget**

The Board's budget is prepared on a cash basis. The 2013 budget expenditure exceeded the Province's current year provision for operating grants for the Board and the expected difference would be funded from cash surpluses carried forward from prior years.

**14. Financial risk management**

The Board recognizes the importance of managing risks and this includes policies, procedures and oversight designed to reduce risks identified to an appropriate threshold. The risks that the Board is exposed to through its financial instruments are credit risk, liquidity risk and market risk.



**PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2013**

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**14. Financial risk management (cont.)**

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Board's main credit risk relates to cash, accounts receivable and due from the Province. The Board's maximum exposure to credit risk is the carrying amounts of these financial instruments. The Board is not exposed to significant credit risk with its cash because this financial instrument is held with a Chartered Bank. The Board is not exposed to significant credit risk with the amount due from the Province because of its nature. The Board is not exposed to significant credit risk related to its accounts receivable as it has policies and procedures for the monitoring and collection of its accounts receivable so as to mitigate potential credit losses. Any estimated impairment of these accounts receivable has been provided for through a provision for doubtful accounts. At the present time there is no provision for doubtful accounts as all amounts are considered collectible.

Liquidity risk

Liquidity risk is the risk that the Board will be unable to meet its contractual obligations and financial liabilities. The Board manages liquidity risk by monitoring its cash flows and ensuring that it has sufficient resources available to meet its contractual obligations and financial liabilities. The Board's exposure to liquidity risk relates mainly to its accounts payable and contractual obligations. The future minimum payments required from the Board in relation to its contractual obligations are outlined in Note 9.

Market risk

Market risk is the risk that the fair value of expected future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency (foreign exchange) risk, interest rate risk and other risk. The Board is not exposed to significant foreign exchange risk. The Board is not exposed to interest rate risk on its obligation under capital lease because it is non-interest bearing. In addition, the Board is not exposed to significant interest rate risk related to cash because of its nature.

The Board is exposed to other risk on its portfolio investments (equity investments) as the investments are quoted in an active market in which share pricing can fluctuate. The Board's maximum other risk is limited to the fair value of the shares as at March 31, 2013. As the Board's investment consists of 1,678 shares, any price fluctuation of \$1 to the quoted market price will result in an unrecognized gain or loss of \$1,678 for the Board.

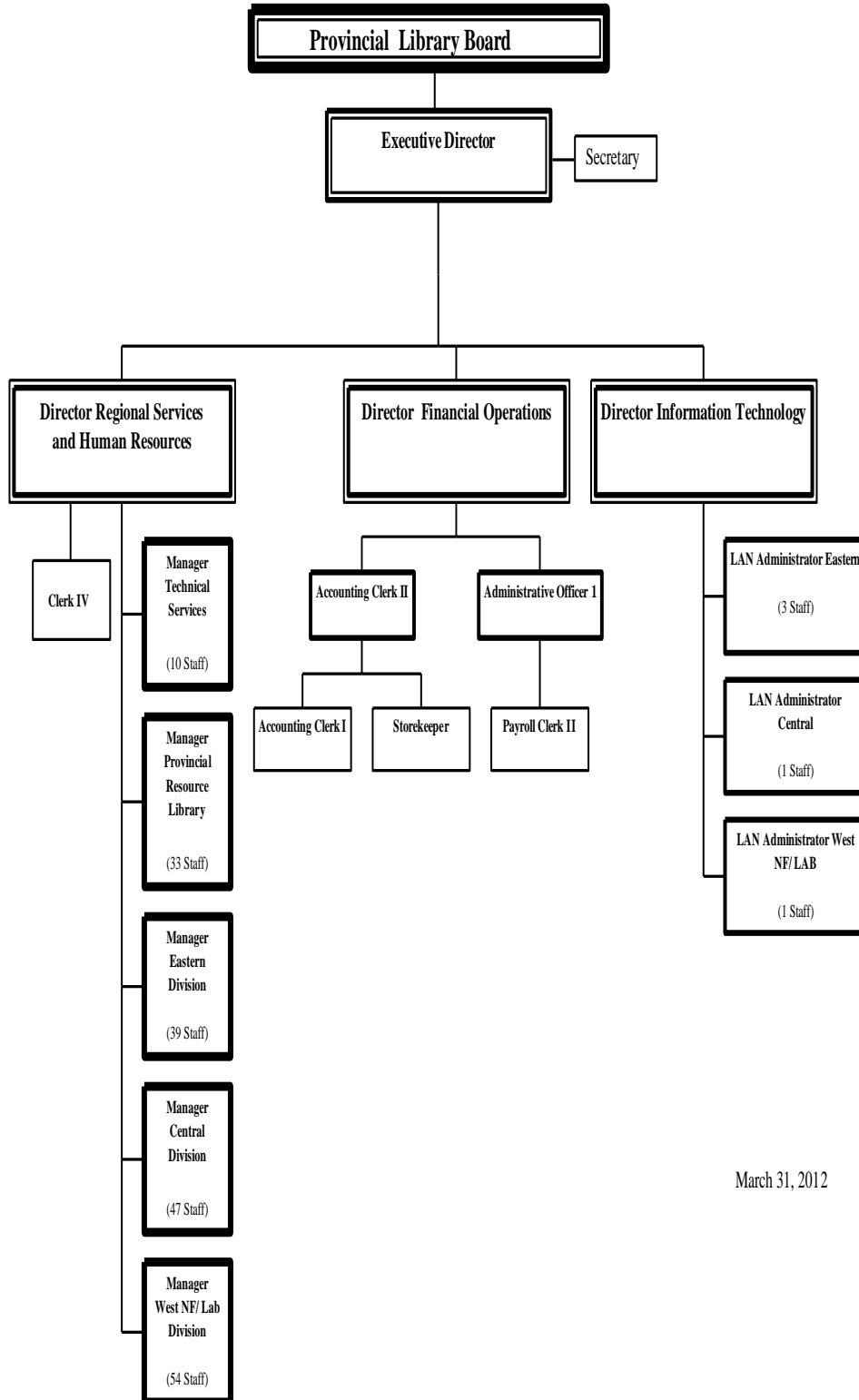
**15. Comparative figures**

Certain comparative figures have been reclassified to conform to current year's presentation.



**Appendix 4**  
Newfoundland and Labrador  
Public Libraries  
Staff Organizational Chart

**Provincial Information  
and  
Library Resources Board**  
Staff Organizational Chart



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