



Northwest
Territories Audit Bureau

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MR. TIM MERCER
CLERK OF THE LEGISLATIVE ASSEMBLY
LEGISLATIVE ASSEMBLY

Audit Report: Capital Accommodation Allowance
Audit Period: October 1, 2003 to June 30, 2007

A. BACKGROUND

The independence of the Legislative branch of government from the Judicial and the Executive branches of government is a fundamental aspect of parliamentary democracy that is well established in the Northwest Territories. The Members of the NWT Legislative Assembly (Members) enjoy all of the privileges and immunities that normally apply to parliamentarians.

The Legislative Assembly retains the right to manage and control its internal affairs. Under the *Legislative Assembly and Executive Council Act*, the Board of Management (Board), chaired by the Speaker of the Legislative Assembly (Speaker), had responsibility for developing operational policies for the Legislative Assembly, including the services and allowances provided to the Members. The Board draws on the resources from the Office of the Clerk to implement these policies. The Clerk of the Legislative Assembly (Clerk), as Deputy Minister, had day-to-day responsibility for services provided to the Legislative Assembly.



The 14th Legislative Assembly established a Capital Accommodation Allowance (Capital Allowance) that entitled regular Members to be reimbursed for expenses related to secondary accommodations in Yellowknife while attending Legislative Sessions. According to the Board's *Capital Accommodation Policy 1.03* and *Primary Residence/Commuting Distance Policy 1.02*:

- Members had to file a Statutory Declaration of Residence (Statutory Declaration) with the Clerk identifying where they lived
- the maximum Capital Allowance was determined by calculating the average cost of a two-bedroom apartment in Yellowknife and reviewed annually.

Only regular Members residing more than 80 Kilometers from Yellowknife qualified for the Capital Allowance. Over the years, the total Capital Allowance was less than 5% of the Expenditures on Behalf of the Members (**Schedule I refers**).

The Capital Allowance has attracted a fair amount of media attention starting with the 14th Legislative Assembly. Recently, questions were again raised in the media, about the Capital Allowance payment for a Member, due to concerns about the constituency residence.

At the request of the regular Members, the Board directed the Clerk to engage the services of the Audit Bureau (**Appendix A refers**). The Chair of the Audit Committee approved the audit request on June 25, 2007.

B. SCOPE AND OBJECTIVE

At the direction of the Clerk, we were given access to all the records that would normally be available to his staff. In addition to the publicly available Legislation, Regulations and Policies, we examined:

- Statutory Declarations related to nine regular Members who qualified to receive the Capital Allowance (**Schedule II refers**)
- attendance records for the 15th Legislative Assembly and the associated committees
- travel documents and the appended receipts
- telephone records for Members landline and cell phones
- spreadsheets used to track "*Constituency Work Expenses Allowance*", "*Legislative Assembly Telecommunication*" and "*Accommodation Allowances*".

As this was not a comprehensive audit, we did not:

- interview anyone outside of the Legislative Assembly staff
- conduct an audit of the travel or telephone expenses
- conduct an audit of any other allowances or payments received by the Members
- interview any Member or their staff, who may have other proprietary information, that could support the veracity of the Statutory Declaration.

Our examination of available records included such tests, procedures, analyses and inquiries, as we considered necessary to:

- assess the adequacy of controls over the Capital Allowance
- determine the whereabouts of the Member for the purpose of meeting the residency requirements.

Our audit was conducted in accordance with the *Standards for the Professional Practice of Internal Auditing*.

C. OVERVIEW

Public officials have come under scrutiny across Canada for various reasons. High profile was given to the Gomery Inquiry at the federal level. More relevant to the Legislative Assembly was the Green Report issued for the House of Assembly of Newfoundland and Labrador. The underlying theme of the report was Legislative autonomy, public accountability, transparency and financial controls.

Along with other Legislative bodies in Canada, Members in the Northwest Territories receive public funds to attend Session and Committee meetings in the capital city (**Appendix B refers**). Many jurisdictions have developed elaborate rules that reimburse Members for specific expenses. While this may be laudable from the prospect of public accountability, transparency and the financial control side, it imposes a huge administrative burden, especially for smaller jurisdictions.

In common practice with other Legislative Assembly Offices, the Clerk does not verify the Members Statutory Declaration. Many jurisdictions have other checks and balances such as the party structure. The Members, in considering the recommendation to allow verification of the Statutory Declaration, must undertake careful analysis of the role of the Clerk, Speaker and regular Members.

Review of information from other jurisdictions indicated that the Northwest Territories appeared to have achieved a balance between excessive administered oversight and the independence and privacy of the Members. Members have the option to select their own accommodations.

There were sufficient controls over the payment of Capital Allowance expenses. The payments for Members were processed when supporting documentation was provided. The staff diligently tracked and reported these expenses. No Member has exceeded their annual Capital Allowance.

The entitlement of the Capital Allowance required that Members ordinarily reside outside of commuting distance to Yellowknife. There was need to enhance preventive controls over Capital Allowance. One approach was for the Board to develop a flexible model to conduct regular assessment of Member responsibility in providing consistent, objective and verifiable information concerning residency in the constituency. This process would also provide direction to Members on their obligations concerning residency in the constituency. Another step would be to strengthen administrative controls surrounding the Statutory Declaration.

In examining the records for the 15th Legislative Assembly Members, data analysis showed that determination of residency for some Members was straightforward. More information would be required for certain Members to assess the veracity of their Statutory Declaration.

Management has accepted our recommendations and provided a progressive action plan to implement those recommendations no later than September 30, 2007.

D. OBSERVATIONS AND RECOMMENDATIONS

1. Governance Structure

The Legislative, Regulatory, and Policy framework could be strengthened with the formalization of the administrative procedures.

The *Legislative Assembly and Executive Council Act*, Section 24 (1) stated, “*subject to the regulations, a member who does not live within commuting distance of the capital shall be reimbursed for*

- (a) the actual rental accommodation in the capital, and other authorized expenses, incurred by the member; or*
- (b) the actual cost of hotel accommodation in the capital, and other authorized expenses, incurred by the member while in capital on business as a member.”*

Indemnities, Allowance and Expenses Regulations (Regulations), Section (6) to (8) specified the amount and the type of expenses covered. The Board’s *Policy 1.03, Capital Accommodation* and *Policy 1.02, Primary Residence/Commuting Distance Policy* elaborates on the Legislation and Regulations.

Staff had a good understanding of the rules surrounding the Legislation, Regulations and Policies structure and many informal processes have become standard practice. In some cases, the Speaker and the staff exceeded the minimum requirement specified in the Policy. For example: the policy required that renewed Statutory Declarations be tabled annually - the actual practice was to table the Statutory Declaration as soon as it was received from the Members.

Staff have been working on developing an administrative manual that would allow for standardization of the process. Administrative procedures would provide direction to staff on such matters as how to handle discrepancies of information provided by Members.

Recommendation

We recommend that the Clerk finalize the administrative procedures to standardize the process relating to the Capital Allowance.

Management Action Plan

The Board accepted this recommendation at its meeting of July 30, 2007. The Board will consider a revised policy for the administration of the Capital Allowance at its next meeting, scheduled for August 21, 2007. Once the revised policy framework has been adopted, the Clerk will implement an administrative procedure to guide staff in the fulfillment of this policy direction. The administrative procedure will be finalized and included in the Clerk's Operations Procedures Manual no later than September 30, 2007.

2. Residence of Members

The eleven factors listed in the Board Policy for determining Members residency were subjective and difficult to measure.

To access government benefits such as health care or financial assistance, recipients must meet some residency requirements. In some cases, Legislation defined residency while Policy provided the framework.

Access to the Capital Allowance was based on the Members meeting the residency requirement of the community in which he/she regularly lived. *Policy 1.02.01 Residence of Member* listed eleven factors in making this determination:

- *“Community where children are enrolled in school*
- *Community where spouse is employed*
- *Usual residence of spouse and/or dependent children*
- *Location of personal possessions (clothing, furniture, pets)*
- *Amount of time spent in the community*
- *Location of owned residence or residence rented for one or more years*
- *Location of active business ties*
- *Personal mailing address*
- *Personal telephone listing*
- *Membership in church, recreational and social clubs*
- *Address for registration of vehicle, boat or snowmobile, driver’s licence, health care registration, income tax return”.*

Some factors were clear and could be measured objectively while others required subjective interpretation. For example: amount of time spent in the community could have a different meaning to each Member. While some may consider spending 10% of the time in the constituency adequate, others would argue for more than 50% of the time in the constituency.

All eleven factors need to be considered holistically to determine the residency of the Members. Based on the information available to the staff, residency of Members could not be easily established. While some information could be retrieved from personnel files, other Members had limited information in these files. Changing family structures made tracking of the information even more complex. Access to some information might also infringe on the privacy of the Members without adding much value to assessing their residency. For example: the

address on a tax return can be a post office box number which has very little value in determining residency.

One approach for determining and collecting objective and verifiable residency information on a consistent basis for the purpose of the Capital Allowance would be to consider a risk assessment model (**Appendix C refers**). Four major categories covering residency issues could include:

1. Location of owned/rented residence
2. Utility bill payment
3. Family unit
4. Community activity.

A score could be awarded for each category based on the self-assessment made by the Member. That score, when multiplied by each factor, creates a calculated value. The total calculated value determines the amount of information that the Member needs to provide to qualify for their Capital Allowance entitlement in subsequent periods. For example:

- High score – provide physical address of the residence and the names of companies providing utility service
- Medium score – provide all of the above information as above plus a quarterly travel log
- Low score – provide all of the above information plus receipts for expenses actually incurred in the constituency.

To properly capture change in conditions, the self-assessment would be updated regularly, at least annually. Members could elect to complete the self-assessment more frequently to reflect new information.

Recommendation

We recommend that the Clerk seek approval from the Board to collect relevant, objective, verifiable and consistent information on the Members residency using a risk assessment model.

Management Action Plan

The Board accepted this recommendation at its meeting of July 30, 2007. The implementation of a risk assessment model will be included in both the revised policy framework to be approved by the Board on August 21, 2007 and the administrative procedure to be implemented by the Clerk on or before September 30, 2007. In addition to the information noted in the audit report, the risk assessment will include factors such as income and property tax statements, bank statements, census data, confirmation of employment in claimed community of residence and an affidavit of persons who can attest to the Member's residency.

3. Statutory Declaration Form

The existing Statutory Declaration form did not capture the necessary information to determine the residency of the Members.

Section 14(1) of the Regulations required that the Member “*provided to the Clerk a statutory declaration setting out the full address, including the name of the community, of the place at which the member lives*”. Section 14(2) required “*a member who moves from the address set out in his or her statutory declaration shall, without delay after the move, provide to the Clerk a new statutory declaration setting out the new address*”. Policy 1.03 required that “*the form of statutory declaration shall be approved by the Board of Management.*”

The Statutory Declaration commonly used was designed in November 2001 (**Appendix D refers**). Another version of the Statutory Declaration came into use around the summer of 2006 (**Appendix E refers**). We were unable to find evidence of Board approval for these Statutory Declaration forms.

The November 2001 Statutory Declaration had space for the Members to complete “*address at which I normally reside...*” We noted that for three tabled Statutory Declarations, Members only provided a post office box number in their community. Two Members subsequently provided a physical address in the community. All other Statutory Declarations showed physical addresses – either a street address or legal description of where they resided.

The requirement for a Member to provide a new Statutory Declaration with the supporting documents, when they move becomes ineffective with the acceptance of a post office box as the residence. A Member could physically move to a new residence anywhere without notice.

We also noted that:

- a) the length of time the Member owned or rented a residence was not noted on either Statutory Declaration. The Policy required the “*location of owned residence or residence rented for one or more years*” as an indicator of residency
- b) the November 2001 form asked for receipts from the owner of the accommodations but nothing from someone leasing/renting accommodations. The 2006 Statutory Declaration did not ask for copies of any receipts

- c) the 2006 Statutory Declaration made reference to the Member being aware of the meaning of residency by making reference to the Legislation. However, the factors to determine residency were explicitly stated in the Policy only
- d) there was no requirement for the Members to provide an updated Statutory Declaration within a specified timeframe
- e) neither Statutory Declaration had provisions to verify information, if necessary, without seeking additional approval.

Recommendation

We recommend that the Clerk seek Board approval for a new Statutory Declaration that provides:

- a) the physical address where the Member currently resides and their resident address for the previous 12 months
- b) the name, address and account number of utility companies used to service the residence in the community
- c) a requirement for the Member to provide updated information within a specified timeframe
- d) a provision that allows staff to verify information provided by the Member, if necessary, without further authorization.

Management Action Plan

The Board accepted this recommendation at its meeting of July 30, 2007. A revised statutory declaration form will be presented to the Board for consideration and approval at its next meeting, scheduled for August 21, 2007.

4. Member Whereabouts

The existing information available to staff does not lend itself to convincingly determine the whereabouts of Members for the purpose of the Capital Allowance.

The Capital Allowance was established to allow regular Members to be reimbursed for expenses related to secondary accommodations in Yellowknife with the expectations that the Member:

- would continue to live at their primary residence in their constituency
- spend time in Yellowknife to attend Legislative business.

It was recognized that some Member time would also be spent in Yellowknife dealing with the Executive branch of the government and attending other official functions, depending on the role the Member had in the Legislative Assembly. For example: the Speaker was expected to deal with Legislative Assembly business and frequently asked to attend other official functions in Yellowknife.

The existing system did not allow for tracking of the Members whereabouts on a reliable basis. To collect that type of information would require allocation of significant resources. Our examination of the Sessions and Committees attendance register, travel documents, landline, cell phone records and other publicly available information required extensive resources for data collection and analysis (**Appendix F refers**).

As indicated in the previous observation (Observation 3 refers), it may not be necessary to collect detailed information for all Members. Data analysis shows that determination of residency for some Members was straightforward. More information would be required for certain Members to determine the veracity of their Statutory Declaration.

Recommendation

We recommend that the Board, based on a risk assessment, consider:

- a) expanding the scope of future reviews to assess the veracity of the Statutory Declaration
- b) where necessary, requiring the Members to submit trip reports and constituency activity reports, to support the Capital Allowance payments.

Management Action Plan

The Board accepted this recommendation at its meeting of July 30, 2007. The recommendation is closely linked to recommendation 2 - Residence of Members. In other words, the scope of future and ongoing monitoring and testing of Members' statutory declaration forms will be a function of how they score on the risk assessment. A Member who does not score highly on the risk assessment will be subject to a more rigorous monitoring and reporting methodology than a Member who scores highly. In all cases, each statutory declaration will be tested annually with data available to the Clerk's Office. The process and criteria for review will be included in both the revised policy framework to be approved by the Board on August 21, 2007 and the administrative procedure to be implemented by the Clerk on or before September 30, 2007.

E. ACKNOWLEDGEMENT

We would like to thank the Legislative Assembly staff for their cooperation during this audit.



T. Bob Shahi
Director

**Legislative Assembly
Capital Accommodation Allowance**

Fiscal Year	Capital Accomodation Allowance		Annual Expenditures on Behalf of Members (Note C)	Percentage (Note D)
	Annual Amount (Note A)	Total Paid (Note B)		
2000 - 2001	\$15,000	\$96,493	\$3,054,000	3.2%
2001 - 2002	17,000	103,293	3,078,000	3.4%
2002 - 2003	24,000	130,918	3,338,000	3.9%
2003 - 2004	27,840	144,998	3,424,000	4.2%
2004 - 2005	30,150	156,347	3,492,000	4.5%
2005 - 2006	27,840	171,227	3,644,000	4.7%
2006 - 2007	27,840	169,373	3,737,000	4.5%

Note A - Amount available for each qualified Members

Note B - Amount Paid for all qualified Members

Note C - Total of all benefits paid to all Members

Note D - Capital Allowance as a percentage of the total annual expenditures on behalf of the Members (B divided by C)

Regular Members of the 15th Legislative Assembly Eligible for Capital Accommodation Allowance

1. Mr. Paul Delorey – MLA, Hay River North (Speaker)
2. Ms. Jane Groenewegen – MLA, Hay River South
3. Mr. David Krutko – MLA, Mackenzie-Delta (23 November 2003 – 1 June 2004)
(former Speaker)
4. Mr. Robert C. McLeod – MLA, Inuvik Twin Lakes (13 December 2004 – Present)
5. Mr. Kevin A. Menicoche – MLA, Nahendeh (23 November 2003 – 23 October 2006)
6. Mr. J.M. Miltenberger – MLA, Thebacha (20 October 2006 – Present)
7. Mr. Calvin P. Pokiak – MLA, Nunakput
8. Mr. Bobby J. Villeneuve – MLA, Tu Nedhe
9. Mr. Norman Yakeleya – MLA, Sahtu

APPENDIX A

(1 page)

PRESS
RELEASE

Speaker requests Audit Bureau review of Members' Statutory Declarations of Residence

(Yellowknife) June 25, 2007 - The Speaker of the Legislative Assembly, the Honourable Paul Delorey, today announced he has requested the GNWT Audit Bureau to conduct a review of all Statutory Declarations of Residence currently on file for Members of the Legislative Assembly of the Northwest Territories. The Speaker also announced he has asked the Audit Bureau to review the Statutory Declarations of Residence filed by the MLA for Tu Nedhe, Bobby Villeneuve, dating back to the commencement of the 15th Legislative Assembly. The reviews will include documents filed by Members in support of their Statutory Declarations as well as additional information such as travel records, expense claims and telephone bills. The Speaker is requesting the results of this audit be provided to him by July 25, 2007. "If the results indicate that any Member has been receiving an allowance that is not supported by their Statutory Declarations, I will immediately file a complaint to the Conflict of Interest Commissioner," said Speaker Delorey.

Members of the Legislative Assembly, who are deemed to normally reside outside of Yellowknife, are entitled to reimbursement for accommodation costs while in the capital on Assembly business. Members are required to swear a Statutory Declaration indicating their place of primary residence to access the allowance. The Speaker tables these declarations in the Legislative Assembly.

On February 14, 2007, the MLA for Tu Nedhe swore a revised Statutory Declaration of residence indicating his place of primary residence had changed from Fort Resolution to Yellowknife, effective October 1, 2006. As a result of this revised declaration, the Legislative Assembly's Board of Management required Mr. Villeneuve to repay \$13,000 in capital accommodation allowances provided during this period. Since this time, additional information has been presented which raises questions concerning Mr. Villeneuve's residency prior to October 1, 2006, including complaints to the Speaker's office from residents from the community of Fort Resolution.

"Whenever the accuracy of one of these declarations is questioned, the honesty and integrity of all Members of the Legislative Assembly are cast under a shadow of doubt," said Speaker Delorey. "I am confident that the audit will show that, in the overwhelming majority of cases, Members conduct themselves in an ethical and honest manner. If the audit even hints that this may not be the case, a formal complaint to the Conflict Commissioner will be made."

The Conflict of Interest Commissioner is appointed by the Legislative Assembly to investigate complaints that Members have contravened the conflict of interest provisions of the Legislative Assembly and Executive Council Act. If the Commissioner is of the view that a complaint holds merit, he may refer the matter to a sole adjudicator who has all the powers of a Board under the Public Inquiries Act. The Sole Adjudicator may recommend punishments ranging from a fine to a declaration that the Member's seat be declared vacant.

For more information contact:

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APPENDIX B

(9 pages)

TEMPORARY RESIDENCE
ALLOWANCE IN OTHER
JURISDICTIONS

GOVERNMENT OF THE NORTHWEST TERRITORIES
Summary of Travel-related Allowances and Guidelines for Members of Legislative Assemblies and House of Commons

Jurisdiction	Temporary Residence and Criteria	Definition of Temporary or Permanent Residence	Evidence of Temporary Residence	Meals & Incidentals	Air Travel	Surface Travel in lieu of Air Travel	Automobile Travel	Parking	Taxi	Rental Vehicle	Bus Travel	Capital City Allowance	Travel Allowance	Allowances for Disabled Members	Spouse/Family Travel
House of Commons	The House of Commons indicated that the Members' Allowances and Services Manual was an internal document available to Members on the intranet. Despite assurances given, relevant sections of the manual were not provided to us for our review.														
Nunavut	The territory of Nunavut would not release their MLA handbook stating it was an internal document. ¹														
Yukon²	For members residing outside Whitehorse \$8,800 for accommodation and living expenses per fiscal year. OR \$4,400 if renting or leasing accommodation. Receipts are required. ³ [Note: as of April 1, 2007 Members may claim maximum of \$864/month for rental accommodation] ⁴	Members MUST represent a constituency outside Whitehorse AND reside outside Whitehorse ⁵	No documentary evidence required unless requested. Members file Declaration with each expense claim indicating their place of temporary residency. ⁶	\$13.90 (breakfast) \$14.20 (lunch) \$46.60 (dinner) \$11.50 (incidental) AND \$13.50/night when staying in private accommodation (no receipt required) ⁷	Arrangements must be made by the Legislative Assembly Office through the Department of Highways and Public Works for all commercial travel ⁸	<i>Specific Details Not Indicated</i>	\$0.545/km Rate is intended to cover the full costs of operating the vehicle ⁹	<i>Specific Details Not Indicated</i>	Receipts required ¹⁰	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>
Alberta¹¹	\$150/day up to a maximum of 10 days in a fiscal year for reasonably necessary overnight accommodation. Completion of Member's Temporary Residence Allowance Claim Form required. Only special circumstances allow for overnights to encompass Friday, Saturday or Sunday. Includes accommodation, meals, living expenses ¹²	"...the residence the Member declares, in a form prescribed by the Clerk and filed with the Clerk's office, to be that Member's permanent home with which the Member may maintain personal, legal, business, community or family ties, or which may be considered permanent by the Member through other criteria such as being the community in which that Member is counted for census and enumeration purposes." ¹³	Declaration filed with Clerk's Office ¹⁴	Included in Temporary Residence provision. ¹⁵	May claim up to five (5) return trips from constituency or place of residence to Edmonton in fiscal year. ¹⁶	May claim up to five (5) return trips from constituency or place of residence to Edmonton in fiscal year at rate of \$0.36/km up to 1,500km per trip by private automobile. ¹⁷	May claim expenses for operating private vehicle including fuel, oil, lubricants, etc. Rural: \$0.36/km (18,000 km without gas receipts; up to 80,000 km with gas receipts) Urban: \$0.36/km (10,000 km without gas receipts; up to 25,000 km with gas receipts) Additional allowance \$0.33/km for up to 52 return trips from constituency, place of business or employment to Edmonton in fiscal year ¹⁸	\$900/fiscal year ¹⁹	All taxi travel anywhere in province ²⁰	Up to five (5) days in fiscal year ²¹	Regularly scheduled long-distance transportation within province. ²²	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	Reasonable living and traveling expenses to a maximum of four (4) trips per fiscal year. ²³

Jurisdiction	Temporary Residence and Criteria	Definition of Temporary or Permanent Residence	Evidence of Temporary Residence	Meals & Incidentals	Air Travel	Surface Travel in lieu of Air Travel	Automobile Travel	Parking	Taxi	Rental Vehicle	Bus Travel	Capital City Allowance	Travel Allowance	Allowances for Disabled Members	Spouse/Family Travel
British Columbia ²⁴	<p>For travel between the capital and constituency, members are permitted 52 return trips/fiscal year when there is only one session during the year. When there are two sessions during the year, this is increased to a total of 60 return trips.²⁵</p> <p>Members who hold executive positions within their caucus may claim another five (5) return trips for fiscal year to a total of 65.²⁶</p> <p>Trips between Victoria and Vancouver can be claimed as either business travel or as capital/constituency travel.²⁷</p>	<p>Members' constituency must be outside the Capital Regional District (13 municipalities and 3 electoral areas) or Greater Vancouver Regional District (21 municipalities and 1 electoral area).²⁸</p>	<p>No evidence required for temporary residence. Comptroller informally checks that MLA's claiming travel expenses do not represent a constituency within the Capital Regional District.²⁹</p>	<p>The per-diem allowance includes payment for meals and miscellaneous out-of-pocket expenses for which receipts are not required.</p> <p>\$150/sitting day of the House for members outside the Victoria Capital Regional District who are required to stay overnight in Victoria.³⁰</p> <p>If not staying overnight in Victoria, \$51.50 per sitting day may be claimed. Claims should be made for sitting days only.³¹</p> <p>When the legislature is out-of-session, members may claim \$51.50 for meals and gratuities when conducting legislative business in Vancouver or Victoria. If staying overnight, accommodation costs may be claimed in addition to the per diem (with supporting receipts) or \$30 per night may be claimed if staying with friends or family.³²</p>	<p>The allowance permits use of economy-class air travel only. If there are no commercial flights available, MLAs may use a charter service.³³</p>	<p>\$0.47/km until March 31, 2007 and \$0.48/km effective April 1, 2007, but total must not exceed equivalent economy airfare.³⁴</p>	<p>Travel between a constituency and the capital may include private vehicle costs to and from the airport at \$0.47/km until March 31, 2007 and \$0.48/km effective April 1, 2007.³⁵</p>	<p>Travel claims for travel between a constituency and the capital may include airport parking costs.³⁶</p>	<p><i>Specific Details Not Indicated</i></p>	<p><i>Specific Details Not Indicated</i></p>	<p>Travel claims for travel between a constituency and the capital may include public transportation costs to and from airports.³⁷</p>	<p>Members who reside outside the Capital Regional District and are conducting legislative business, AND who return to their constituency overnight are eligible to receive \$51.50 per sitting day. Normally, claims should be for sitting days only.³⁸</p> <p>Members may claim the Capital City Allowance when conducting legislative business within the Vancouver Regional District during a legislative session.³⁹</p>	<p>An allowance for travel within a member's riding is paid quarterly in each fiscal year according to the location of the constituency (range between \$3,190/year to \$8,580/year)⁴⁰</p> <p>Members of coastal constituencies are also able to claim an additional maximum of \$8,580 per year for actual personal travel expenses incurred, including accommodation and meals.⁴¹</p>	<p>Travel expenses incurred by personal attendants accompanying physically disabled members may be claimed.⁴²</p>	<p>The trips claimed by members can be used by themselves, spouses, or dependents, as follows:</p> <ul style="list-style-type: none"> Spouse / dependants – up to 52 (or 60) return trips per fiscal year as a claim against the total of 52 (or 60) trips allocated to each member⁴³

Jurisdiction	Temporary Residence and Criteria	Definition of Temporary or Permanent Residence	Evidence of Temporary Residence	Meals & Incidentals	Air Travel	Surface Travel in lieu of Air Travel	Automobile Travel	Parking	Taxi	Rental Vehicle	Bus Travel	Capital City Allowance	Travel Allowance	Allowances for Disabled Members	Spouse/Family Travel
Saskatchewan	<p>\$32/day available to every Member representing a constituency wholly outside Regina for stay at private residence⁴⁴</p> <p>May qualify regardless of whether Assembly is in session or not⁴⁵</p> <p>\$87/day Assembly in session for every member whose constituency is wholly outside Regina and does not have private residence; no receipts are required for days Assembly in session⁴⁶</p>	No definition clarified. Members are permitted to own secondary residence within capital city and claim certain costs associated to it. ⁴⁷	Members certify occupancy expenses related to secondary residence with each claim submitted for reimbursement ⁴⁸	\$41/day ⁴⁹	<p>Two (2) return trips to Regina for Northern Members⁵⁰</p> <p>Where distance from Regina >350km, costs paid by LAO and applied against Member's allowance⁵¹</p>	Various scenarios for reimbursement of vehicle use on a per kilometer basis using various calculations determined by distance from Regina ⁵²	Claim may be made for kilometers traveled and reimbursed at not more than the highest rate/km payable to Saskatchewan federal civil servants ⁵³	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>
Ontario⁵⁴	<p>Members are eligible for temporary residence if outside a 50 km radius of the seat of government in Toronto.</p> <p>Claims may be made for the actual cost of accommodation up to \$19,102, which can include a leased apartment or house or hotel accommodation. Expenses exceeding \$19,102 are the responsibility of the Member.</p> <p>Members who own accommodation can claim the cost of property taxes and utilities.</p> <p>The accommodation allowance will be prorated for the year.</p> <p>Members whose principal residence is within the 50km radius are eligible for actual costs of accommodation if there are special or unusual circumstances.</p>	There is no formal policy surrounding the definition of temporary or permanent residence, however, the principle residence of a Member is determined by what they claim on the CRA tax form. This is not cross referenced to the Members claims though. ⁵⁵	There is no formal policy or procedures in providing or obtaining evidence of temporary or permanent residence. There is a Financial Services Department procedure however that required all Members who live within the 905 area code to provide a declaration as to the number of kilometers they live from Queens Park. As verification, the staff in the Financial Services Department check the number of km's in Map Quest. ⁵⁶	<p>Costs may be claimed up to 12 days per fiscal year while on an Assembly business trip.</p>	<p>Actual and reasonable cost between residence and Queen's Park.</p> <p>Northern members are permitted an additional four (4) days of charter travel per year.</p>	<i>Specific Details Not Indicated</i>	Transportation by personally owned vehicle between residence or within constituency and Queen's Park at a kilometer-based rate set by the Board of Internal Economy.	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	Actual & reasonable costs by first class train or bus between residence or within constituency and Queen's Park.	<i>Specific Details Not Indicated</i>	Under special circumstances can be reimbursed up to \$2,730 per fiscal year for accommodation & meals.	<i>Specific Details Not Indicated</i>	Claim may be made for flights of family members within a Member's allotted travel-point system.

Jurisdiction	Temporary Residence and Criteria	Definition of Temporary or Permanent Residence	Evidence of Temporary Residence	Meals & Incidentals	Air Travel	Surface Travel in lieu of Air Travel	Automobile Travel	Parking	Taxi	Rental Vehicle	Bus Travel	Capital City Allowance	Travel Allowance	Allowances for Disabled Members	Spouse/Family Travel
Manitoba ⁵⁷	<p>Living Allowance</p> <p>Up to \$1,078/mo for costs related to rental accommodation or for costs related to a second-owned residence.⁵⁸</p> <p>Up to \$678/mo for living expenses in the months that the Assembly is in session, plus two months chosen by the Member, plus any month when there is a special or standing committee meeting. For the rest of the year, a maximum of \$136/mo can be claimed.⁵⁹</p> <p>Temporary Living Allowance</p> <p>Under the temporary living allowance, members may claim to a maximum of 8 overnight stays in Winnipeg per month.⁶⁰</p>	<p>Living Allowance</p> <p>Members are eligible for the living allowance (including temporary residence and living expenses) if they meet the following criteria:</p> <ul style="list-style-type: none"> •Must represent a constituency wholly outside the City of Winnipeg •Maintain a residence that is located outside a 50 km radius from the Legislative Building •Maintain a residence within the City of Winnipeg⁶¹ <p>Temporary Living Allowance</p> <p>Members are eligible for the temporary living allowance if they meet the following criteria:</p> <ul style="list-style-type: none"> •Represent constituencies wholly outside the City of Winnipeg •Maintain one residence that is located outside a 50 km radius from the Legislative building. •The member has not claimed any living allowance expenses for that month⁶² 	Declaration stating address of temporary residence is filed with the Clerk's Office. This declaration is signed when an MLA comes into power and is only renewed if the MLA changes addresses. ⁶³	<p>Meals may be claimed by Members' eligible for the living allowance upon submission of receipts or at civil service rates.⁶⁴</p> <p>From the first day of a session to the first day of the next session, Members may claim contingency accommodation expenses to a maximum of 20 overnight stays in Winnipeg with a maximum of 2 meals per stay.⁶⁵</p>	Members from northern constituencies may claim up to 52 round trips by air per year between their residence and the legislative building. ⁶⁶	<i>Specific Details Not Indicated</i>	<p>Members representing constituencies wholly outside the City of Winnipeg AND who are living outside the City of Winnipeg AND who are not claiming Living Allowance expenses are eligible to claim commuting expenses.⁶⁷</p> <p>Commuting costs may be claimed from the member's residence to the city limits at civil service mileage rates to a maximum of 6 trips/week when the Assembly is in session, or 2 trips/week when the Assembly is not in session.⁶⁸</p> <p>Southern members may claim mileage for up to 65 round trips per year between their residence and the Legislative Building.⁶⁹</p>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<p>Determined by the location and size of a Member's constituency.</p> <p>Members from constituencies wholly or partly within the City of Winnipeg may claim a maximum annual amount of \$4,091.</p> <p>Southern members may claim mileage for private vehicle travel of 65 round trips between the Member's home and the Legislative Building, plus a base amount based on the location and size of their constituency.</p> <p>Northern members may claim up to 52 round trips by air between their residence and the legislative building plus an annual base amount of \$13,145.⁷⁰</p>	A member who qualifies for the Commuter Allowance, but cannot commute due to a physical disability or infirmity may be eligible for the Living Allowance. ⁷¹	<i>Specific Details Not Indicated</i>

Jurisdiction	Temporary Residence and Criteria	Definition of Temporary or Permanent Residence	Evidence of Temporary Residence	Meals & Incidentals	Air Travel	Surface Travel in lieu of Air Travel	Automobile Travel	Parking	Taxi	Rental Vehicle	Bus Travel	Capital City Allowance	Travel Allowance	Allowances for Disabled Members	Spouse/Family Travel
Québec ⁷²	<p>Members are entitled to a maximum of 60 return trips/year. Members with certain positions are entitled to an additional 10 trips per year.⁷³</p> <p>Accommodation expenses in Québec City will be reimbursed for every Member whose principal residence is outside of Québec City or an adjoining electoral district.</p> <p>Expenses up to a maximum of \$13,300 may be claimed.</p> <p>Members with certain positions may claim an additional \$3,000.⁷⁴</p>	We were unable to identify and contact the appropriate person within the Québec LAO for clarification on what determines Temporary Residency and what evidence is required.		<p>Members receive an annual allowance of \$14,467 for the reimbursement of expenses incurred in the performance of their duties.⁷⁵</p> <p>\$125 for each meeting day in Parliament when participating in committee or subcommittee meetings while the Assembly is not sitting.⁷⁶</p>	Reimbursement of real costs incurred for travel between their riding office and the Parliament building. ⁷⁷	\$0.45/km for travel between the riding office and the Parliament Building for whatever means of transportation used (receipts required). ⁷⁸	\$0.45/km for travel between the riding office and the Parliament Building for whatever means of transportation used (receipts required). ⁷⁹	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	\$0.45/km for travel between the riding office and the Parliament Building for whatever means of transportation used (receipts required). ⁸⁰	\$0.45/km for travel between the riding office and the Parliament Building for whatever means of transportation used (receipts required). ⁸¹	<i>Specific Details Not Indicated</i>	Annual allowance for political activities in Québec. The amount varies based on the Member's electoral district, ranging from \$6,900 to \$17,600. ⁸²	<i>Specific Details Not Indicated</i>	Within the annual allowance of 60 return trips per year, spouses and children are allowed up to 5 return trips per year between their electoral area and the Parliament Building. ⁸³
New Brunswick ⁸⁴	<p>•Committee Allowances apply for days when the House is not sitting and the Member attends a Committee Meeting. Members whose residence is greater than 50km from Fredericton can claim a \$250 or, if less than 50km, may claim \$170. A rate of \$0.39/km may also be claimed.</p> <p>Sessional Allowances apply when the House is in session. Members are eligible for \$70/day for accommodation, if the Member's residence is greater than 50km away from Fredericton; a subsistence allowance of \$40/day; and a per kilometer rate for one trip a week from residence to Fredericton.</p> <p>If residence is less than 50km then km's can be claimed daily in lieu of the accommodation allowance.</p>	There is no formal policy surrounding the definition of temporary or permanent residence, however, the principle residence of a Member is determined by what they claim for payroll purposes. There is no formal cross reference conducted but the same people that process payroll are the same people that process the expense claims. As there are only 55 MLA's in NB, the staff are aware of who lives where and what they are eligible for. ⁸⁵	None required. ⁸⁶	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	Members that live greater than 25 km from Fredericton can claim km's at \$0.39/km.	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<p>•Members are eligible up to a maximum of 35 trips/fiscal year if their residence is greater than 50km from Fredericton ; \$250 may be claimed.</p> <p>•Where a Member's residence is less than 50km from Fredericton , \$170 may be claimed</p> <p>A per/km rate of \$0.39 may also be claimed</p>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>

Jurisdiction	Temporary Residence and Criteria	Definition of Temporary or Permanent Residence	Evidence of Temporary Residence	Meals & Incidentals	Air Travel	Surface Travel in lieu of Air Travel	Automobile Travel	Parking	Taxi	Rental Vehicle	Bus Travel	Capital City Allowance	Travel Allowance	Allowances for Disabled Members	Spouse/Family Travel
Newfoundland & Labrador ⁸⁷	<p>A Member who maintains a permanent residence in their district and a second residence in the City of St. John's or the surrounding urban area may claim:</p> <ul style="list-style-type: none"> •While the House is in session - \$75 a day for accommodations and \$50 a day for meals from Monday to Friday only •While the House is not in session – Up to \$103 a day while in St. John's on constituency business.⁸⁸ <p>If a member maintains a permanent residence within the City of St. John's or surrounding area and has another residence outside of a 40km radius from the House (and that residence is reasonably close to their district), they may claim:</p> <ul style="list-style-type: none"> •\$75 a day when the house is in session from Monday to Friday only to cover accommodation expenses. •\$50 a day plus accommodation expense (supported by receipts) or \$103 a day for meals and accommodations (no receipts required) when traveling to their district on constituency business.⁸⁹ 	The Newfoundland and Labrador LAO would not provide us with the identity of who could clarify the province's definition of Temporary Residency. Our calls were not returned.	<p>For members claiming travel expenses when they maintain a permanent residence in St. John's or surrounding urban area and also maintain a temporary residence close to their riding, an affidavit must be filed by the member in the Office of the Clerk stating their accommodation circumstances.⁹⁰</p>	<p>While the House is in session, no daily meal allowance is paid to members from urban St. John's districts that are within 40 km of commuting distance from the Confederation Building Complex. The same is true for members who live on a full-time basis in the City of St. John's or the surrounding urban area.⁹¹</p> <p>Members who live outside the City of St. John's or surrounding urban area may claim up to \$50 a day for meals (no receipts required).⁹²</p>	May be expensed as incurred up to the maximum constituency allowance. ⁹³	<i>Specific Details Not Indicated</i>	May be expensed as incurred at a rate of \$0.3342 per km up to the maximum constituency allowance. ⁹⁴	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	May be expensed as incurred up to the maximum constituency allowance. ⁹⁵	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	Each member is entitled to a constituency allowance that varies in amount according to constituency. Travel expenses cannot exceed the maximum constituency allowance. The entire allowance can be used for travel-related expenses. Mileage, airfare and/or car rental are included in the types of transportation allowed. ⁹⁶	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>
Prince Edward Island	<i>Not Applicable</i> ⁹⁷			<p>If away on Committee business, allowance is:</p> <p>Breakfast - \$5.75</p> <p>Lunch - \$8.00</p> <p>Dinner – \$12.50</p> <p>Any incidentals, such as parking, receipts must be presented⁹⁸</p>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	Mileage paid for travel to Charlottetown \$0.423/km. From member residence to Charlottetown ⁹⁹	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>	<i>Specific Details Not Indicated</i>

Jurisdiction	Temporary Residence and Criteria	Definition of Temporary or Permanent Residence	Evidence of Temporary Residence	Meals & Incidentals	Air Travel	Surface Travel in lieu of Air Travel	Automobile Travel	Parking	Taxi	Rental Vehicle	Bus Travel	Capital City Allowance	Travel Allowance	Allowances for Disabled Members	Spouse/Family Travel
Nova Scotia ¹⁰⁰	<p>Members are entitled to a maximum of 52 return trips per year between their residence and Halifax. Additional trips may be claimed for attendance at special meetings.¹⁰¹</p> <p>Most members outside Halifax-Dartmouth area may be reimbursed up to \$1,400 per month for accommodation expenses in the Halifax-Dartmouth metropolitan area. If a member receives this allowance, they are not eligible to claim accommodation expenses when the House is in-session.¹⁰²</p> <p>Criteria under which members are entitled to receive traveling expenses are outlined in the House of Assembly Act.¹⁰³</p>	<p>Although we identified the appropriate person to speak with regarding clarification on what determines Temporary Residency and what evidence is required in Nova Scotia, we were only successful in trading voice messages and did not manage to speak in the time available.</p>		<p>Daily allowance of \$80 (no receipts required) for each day that the member is in attendance at the House while is in session.¹⁰⁴</p> <p>In addition, members from outside the Halifax-Dartmouth area may make an additional maximum daily claim of \$85 for costs associated to:</p> <ul style="list-style-type: none"> • sleeping accommodation charges only (receipts required), or • mileage claim for travel by the shortest route between the Member residence to the House¹⁰⁵ 	<p>Members from constituencies outside the Halifax-Dartmouth area are entitled to claim economy airfare costs plus normal airline ground transportation incurred for travel by the shortest and most convenient route between the member's residence and the House.¹⁰⁶</p>	<p><i>Specific Details Not Indicated</i></p>	<p>Members from constituencies outside the Halifax-Dartmouth area are entitled to claim mileage at a rate of \$0.3885/km for travel by the shortest and most convenient route between the member's residence and the House.¹⁰⁷</p>	<p><i>Specific Details Not Indicated</i></p>	<p>Costs of normal ground transportation may be claimed in addition to economy airfare for outside members traveling to the House by air.¹⁰⁸</p>	<p><i>Specific Details Not Indicated</i></p>	<p><i>Specific Details Not Indicated</i></p>	<p><i>Specific Details Not Indicated</i></p>	<p>Members are entitled to receive an allowance based on their constituency to cover expense incurred for postage and to cover travel expenses within the member's constituency. The range is currently from \$13,132.50 to \$17,334.90.¹⁰⁹</p>	<p><i>Specific Details Not Indicated</i></p>	<p><i>Specific Details Not Indicated</i></p>

¹ Territory of Nunavut, Corporate Services Department, in telephone conversation.

² Yukon Legislative Assembly Members' Administrative Handbook, April 2007

³ *ibid.*, § 4

⁴ *ibid.*, p. 10

⁵ Helen Fitzsimmons, Manager, Administration, Finance and Systems, Legislative Assembly Office, via telephone interview

⁶ *ibid.*

⁷ Yukon Legislative Assembly Members' Administrative Handbook, p. 8

⁸ *ibid.*, p. 9

⁹ *ibid.*

¹⁰ *ibid.*

¹¹ Legislative Assembly of Alberta Members' Guide, August 2006

¹² *ibid.*, §§ 13, 13.1

¹³ Legislative Assembly of Alberta, Consolidated Members' Services Committee Orders, Members' Allowances Order, RMSC 1992, C. m-1, § 5(2)

¹⁴ *ibid.*

¹⁵ Legislative Assembly of Alberta Members' Guide, August 2006

¹⁶ *ibid.*, § 14.1

¹⁷ *ibid.*, § 14.2

¹⁸ *ibid.*, § 14.3

¹⁹ *ibid.*, § 14.4

²⁰ *ibid.*, § 14.5

²¹ *ibid.*

²² Legislative Assembly of Alberta Members' Guide, § 14.6

²³ *ibid.*, § 14.7

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- ²⁴ Legislative Assembly of British Columbia Members' Handbook, February 2007
²⁵ *ibid.*, p. 42
²⁶ *ibid.*
²⁷ Legislative Assembly of British Columbia Members' Handbook, p. 46
²⁸ *ibid.*
²⁹ Dan Ardic, Comptroller, Legislative Assembly of British Columbia, via telephone interview
³⁰ Legislative Assembly of British Columbia Members' Handbook, p. 46
³¹ *ibid.*, p. 38
³² *ibid.*
³³ Legislative Assembly of British Columbia Members' Handbook, p. 43
³⁴ *ibid.*
³⁵ Legislative Assembly of British Columbia Members' Handbook, pp. 42, 43
³⁶ *ibid.*
³⁷ *ibid.*
³⁸ *ibid.*
³⁹ *ibid.*
⁴⁰ Legislative Assembly of British Columbia Members' Handbook, pp. 44, 45
⁴¹ *ibid.*, p. 45
⁴² *ibid.*, p. 43
⁴³ *ibid.*, p. 42
⁴⁴ Saskatchewan Board of Internal Economy, Travel Directive 3.1, § 4
⁴⁵ *ibid.*, § 5
⁴⁶ *ibid.*, § 6
⁴⁷ Janice Patrick, Office of the Clerk, Saskatchewan Legislative Assembly
⁴⁸ *ibid.*
⁴⁹ Legislative Assembly of Saskatchewan, Salaries and Allowances of Members, April 1, 2007
⁵⁰ Saskatchewan Board of Internal Economy, Travel Directive 3.1, § 7
⁵¹ *ibid.*, § 9
⁵² *ibid.*, § 11
⁵³ *ibid.*, § 3
⁵⁴ Members of Provincial Parliament, Ontario, Summer 2007
⁵⁵ Scott Turner, Financial Services Branch, Legislative Assembly Ontario, via telephone conversation.
⁵⁶ *ibid.*
⁵⁷ A Guide to Members' Remuneration, Benefits and Services, Province of Manitoba, April 1, 2007
⁵⁸ *ibid.*, p. 25
⁵⁹ *ibid.*
⁶⁰ A Guide to Members' Remuneration, p. 26
⁶¹ *ibid.*, p. 25
⁶² *ibid.*
⁶³ Susan Scott, Manitoba Legislative Assembly Office of the Clerk, via telephone conversation
⁶⁴ *ibid.*, p. 25
⁶⁵ *ibid.*, p. 24
⁶⁶ *ibid.*, p. 22
⁶⁷ *ibid.*, p. 23
⁶⁸ *ibid.*, pp. 23, 24
⁶⁹ *ibid.*, p. 22
⁷⁰ *ibid.*
⁷¹ A Guide to Members' Remuneration, p. 24
⁷² The Members – Remuneration and Allowances
⁷³ *ibid.*, p. 3
⁷⁴ *ibid.*, p. 4
⁷⁵ *ibid.*, p. 3
⁷⁶ *ibid.*

⁷⁷ *ibid.*
⁷⁸ *ibid.*
⁷⁹ *ibid.*
⁸⁰ *ibid.*
⁸¹ *ibid.*
⁸² The Members, p. 4
⁸³ *ibid.*, p. 3
⁸⁴ Legislative Assembly of New Brunswick, Members' Indemnities and Allowances as at January 1, 2007
⁸⁵ Peter Walters, Director of Finance and Human Resources, Legislative Assembly New Brunswick, via telephone conversation, July 25, 2007.
⁸⁶ *ibid.*
⁸⁷ Rebuilding Confidence – Report of the Review Commission on Constituency Allowances and Related Matters, May 2007
⁸⁸ *ibid.*, pp. 10-13
⁸⁹ *ibid.*, pp. 10-13
⁹⁰ *ibid.*
⁹¹ Rebuilding Confidence, pp. 10-12
⁹² *ibid.*
⁹³ *ibid.*
⁹⁴ *ibid.*
⁹⁵ *ibid.*
⁹⁶ Rebuilding Confidence, pp. 9-10
⁹⁷ Marion Johnston, Legislative Assembly Office of the Clerk, Prince Edward Island, via telephone conversation
⁹⁸ Section 17 Travel Regulations and Policies, 17.02 In-Province Travel, Treasury Board, Public Service Commission, July 2007, pp. 3,4
⁹⁹ *ibid.*, § 1
¹⁰⁰ Legislature Internal Economy Board Regulations; Approved April 13, 2007; Effective January 1, 2007
¹⁰¹ *ibid.*, § 28
¹⁰² *ibid.*, § 6
¹⁰³ *ibid.*, § 29
¹⁰⁴ *ibid.*, § 5
¹⁰⁵ *ibid.*
¹⁰⁶ Legislature Internal Economy Board Regulations, § 29
¹⁰⁷ *ibid.*
¹⁰⁸ *ibid.*
¹⁰⁹ Legislature Internal Economy Board Regulations, § 21

APPENDIX C

(1 page)

RESIDENCY
ASSESSMENT

Residency Assessment

		Factor	Weigh	Calculation		
1	Location of owned/rented residence		35			
2	Utility bill payments		25			
3	Family unit		25			
4	Community activity		15			
		Total				
Category score assignment						
1	Location of owned/rented residence in constituency <ol style="list-style-type: none"> 1. Less than three months 2. Three months to six months 3. More than six months to one year 4. More than one year but less than five 5. More than five years. 					
2	Utility bills payment: one point for each type of utility paid by member <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> ▪ Telephone ▪ Cable/Satelite ▪ Internet/email access </td> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> ▪ Power ▪ Water ▪ Fuel ▪ Property tax </td> </tr> </table>				<ul style="list-style-type: none"> ▪ Telephone ▪ Cable/Satelite ▪ Internet/email access 	<ul style="list-style-type: none"> ▪ Power ▪ Water ▪ Fuel ▪ Property tax
<ul style="list-style-type: none"> ▪ Telephone ▪ Cable/Satelite ▪ Internet/email access 	<ul style="list-style-type: none"> ▪ Power ▪ Water ▪ Fuel ▪ Property tax 					
3	Family unit where the member resides in the constituency <ol style="list-style-type: none"> 1. alone 2. with friend or family 3. with spouse 4. with spouse and children/dependents 5. with spouse, children/dependent and other extended family members. 					
4	Community activity: In the past year, one point for each type of constituency activity the member was involved in <ul style="list-style-type: none"> ▪ attendance at more than six regular meetings of an organization ▪ actively participated in more than six events over six day period ▪ attended more than six social club meetings ▪ listed in the constituency newsletter, more than twelve community functions attended over twelve days that were not covered by the above events. 					
Less than 150 – provide receipts for expenses in constituency.		Medium score 150 to 300 – provide quarterly trip reports.		More than 300 – only Statutory Declaration required.		

APPENDIX D
(2 pages)

STATUTORY
DECLARATION
2001

STATUTORY DECLARATION OF RESIDENCE

Each Member of the Legislative Assembly must complete a statutory declaration of residence required under section 14 of the *Indemnities, Allowances and Expense Regulations*. The declaration is used to determine payments to the Member under the *Legislative Assembly and Executive Council Act*.

DECLARATION:

I, _____, a Member of the Legislative Assembly of the Northwest Territories, **DO SOLEMNLY DECLARE AS FOLLOWS:**

1. The address at which I normally reside when I am not required to be in Yellowknife to fulfill my Member's responsibilities is:

2. I rent/own (circle one) a residence at this address and it is where I live and where I maintain the normal and usual routine of life.

3. (a) my spouse and dependent(s) reside at the above address with me; or
(b) my spouse and dependent(s) reside at the following address:

or

- (c) I do not have a spouse nor dependents.

(circle the paragraph that applies)

Refer to section 1 of the *Legislative Assembly and Executive Council Act* for the definition of 'spouse'.

4. Attached to this Statutory Declaration are copies of the following documents (as applicable):

- Copy of certificate of title for the home that I own;
- Copy of the municipal authority tax assessment for my home;
- Copy of telephone bill for my residence; and
- Copy of my power bill for my residence.

5. I have reviewed the policies respecting residency and the Capital Accommodation Allowance and I believe, based on the application of those criteria that I properly qualify for payment of the Capital Accommodation Allowance.



6. I make this solemn declaration conscientiously believing it to be true, knowing that it is of the same force and effect as if made under oath, and knowing that improperly being in receipt of the Capital Accommodation Allowance can constitute a criminal offence.

Declared before me
at the _____ of _____
in the Northwest Territories, this _____ day of
_____, 200__.



Signature of Declarant

A Commissioner for Oaths for the Northwest Territories

My commission expires _____.

Date of submission: _____

APPENDIX E
(1 page)

STATUTORY
DECLARATION
2006

STATUTORY DECLARATION OF RESIDENCE

CANADA) I, _____, of the _____
NORTHWEST TERRITORIES) of, _____ in the Northwest,
TO WIT) MAKE OATH THAT SAY AS
) FOLLOWS:

- 1. That I am aware of the meaning of “residency” with respect to the requirement of a Statutory Declaration of residence in connection with a Member’s request to receive the Capital Accommodation Allowance under the Legislative Assembly and Executive Council Act.
- 2. That residency respecting this matter means the place at which a Member ordinarily resides when he or she is not required to be in Yellowknife for Sessions of the Legislative Assembly or meeting of its Committees.
- 3. That since _____, my place of ordinary residence has been an _____ located at, _____, in the _____, Northwest Territories.
- 4. That I rent (own) _____ at this address and it is where I live and where I maintain the normal and usual routine of life.
- 5. That my spouse and dependants _____ reside at the above address with me.
- 6. That I consider my residence at _____, Northwest Territories to be my home and when I refer to “home” I am referring to this place of residence.
- 7. That I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath, and knowing that improperly being in receipt of the Capital Accommodation Allowance can constitute a criminal offence.

Declared before me at the City of)
Yellowknife, in the Northwest Territories)
This__ day of _____, 2007) _____
)
)

A Commissioner for Oaths in and for the
Northwest Territories.
Glen Arthur Boyd
My Commission expires: NOT
Being a Barrister and Solicitor

APPENDIX F
(27 pages)

**INDICATOR OF
MEMBERS'
WHEREABOUTS**

Indicator of Members' Whereabouts

The Capital Accommodation Allowance (Capital Allowance) was established to allow regular Members of the Legislative Assembly to be reimbursed for expenses related to secondary accommodation in Yellowknife. To qualify for the Capital Allowance, the member had to normally reside at least 80 kilometres from Yellowknife.

A) Data Collection

We collected the available data from the Office of the Legislative Assembly from three main sources:

1. Session and Committee attendance records were considered to be the strongest evidence in determining a Members' whereabouts. The official records indicated who was in attendance at the meetings and a large number of witnesses present represent solid evidence
2. Travel documents represented the secondary level of evidence. Based on the travel documents, we made an assessment on the whereabouts of the member. For trips originating or ending in the Member's constituency, the day was classified as "Constituency Travel"
3. Telephone records were the third level of evidence, as we had to rely on indirect evidence about the Member in a given location. Based on the landline telephone and the cell number assigned to the Member, an assessment was made on the whereabouts of the Member.

During data analysis, we eliminated redundant data and gave preference to the strongest evidence available. A Members' whereabouts was assigned to the category showing the strongest evidence. For example: a Member showing attendance at the Committee meeting was classified into the "Session and Committee" category even though the member may have also used the cell phone that day. The sequence of data priority was:

- Session and Committee meeting attendance
- Travel documents
- Landlines telephone records
- Cell phone records

B) Data Analysis

We collected data for nine regular members of the 15th Legislative Assembly. Between November 23, 2003, and June 30, 2007, a regular Member had 1,316 calendar days available (**Table 1 Refers**). Only five of the nine members were regular Members for the duration of the Legislative Assembly while three Members served part of their term on the Executive Council and another won a by-election during the term. Two Members served as Speaker during in this session.

In compliance with the conservative auditing principle, we were unable to assign 15% (1,356 out of 9,022 days) of the Members days to a specific category. Some of the data containing inconclusive evidence was:

- Diners Club International travel card transactions that provided the transaction date but not the actual date of travel in northern communities. When a Member or Corporate Services in the Clerk's Office used the travel card for northern travel, the actual whereabouts for a Member could not be ascertained with certainty
- the time period after election, when newly elected Members did not have access to their entitlements provided by the Legislative Assembly, such as the telephone
- official functions such as the constituency tour of the Mace, where the names of Members attending the community function were not listed
- telephone calls originating from landline telephones assigned by the Legislative Assembly to the Member in the constituency
- travel by Members for personal purposes or processed by other than Legislative Assembly.

The balance of the Members days could be classified into four broad categories:

- 20% of the days were for Session and Committee work
- 27% of the days were spent in Yellowknife (YK Travel, Apparent YK Sojourn, YK Legislative Phone, and YK Cell)
- 26% of the days were spent in the constituency (Constituency Travel, Apparent Constituency Stay, Constituency Cell)
- 12% of the days were spent outside of Yellowknife and the Constituency (Other Travel, Other Cell Use).

The Indicators of Members' Whereabouts Bar Graph (**Graph 1 refers**) and the Line Chart (**Line Chart 1 refers**) provide a visual presentation of the above information.

For a comparative data analysis, we excluded the two Members who served less than one year as regular members (ie less than 365 days). For the other seven regular Members:

- the number of Session and Committee days averaged 248 and there was a fair amount of consistency among Members other than the Speaker who was not required to attend as many committee meetings
- the time spent in Yellowknife averaged 320 days, ranging from just over 100 days for the Inuvik Twin Lakes Member to over 600 days for the Tu Nedhe Member (**Graph 2 refers**)
- the time spent in the constituency averaged 320 days, ranging from nearly 162 days for the Tu Nedhe Member to over 500 days for both Hay River Members (**Graph 3 refers**)
- cell phone use in the Constituency, available in select communities in the Northwest Territories, was most often used by the Hay River South Member for nearly 450 days. Cell phone use in Yellowknife, was most often used by the Tu Nedhe Member for over 400 days (**Graph 4 refers**).

For each of the nine regular Members, a Bar Graph and Line Chart showing the details of their whereabouts, by fiscal period, were created:

- Nunakput
- Inuvik Twin Lakes
- Sahtu
- Hay River North
- Hay River South
- Tu Nedhe
- Nahendeh
- Thebacha
- Mackenzie-Delta.

**Indicators of Members' Whereabouts
Summary of Data Analysis**

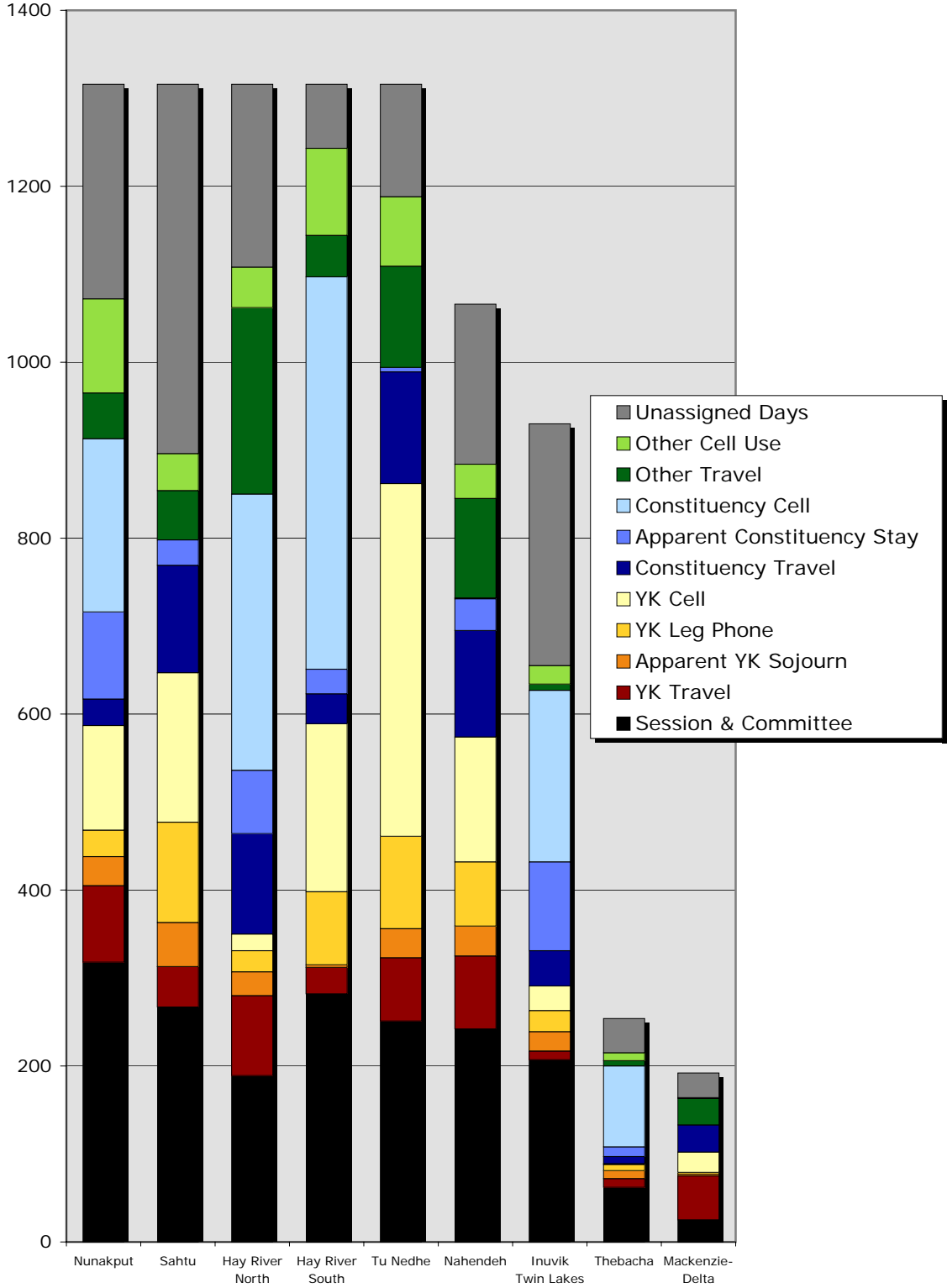
Classification of Days Spent by Members

Classification of Calendar Days											Total	Percentage of total	Average*
	Nunakput	Sahtu	Hay River North	Hay River South	Tu Nedhe	Nahendeh	Inuvik Twin Lakes	Thebacha	Mackenzie-Delta				
Unassigned days	244	420	208	73	128	182	275	39	28	1,597	17.7%	219	
Other Cell Use	107	42	46	99	79	39	21	9	1	443	4.9%	62	
Other Travel	<u>52</u>	<u>56</u>	<u>212</u>	<u>47</u>	<u>115</u>	<u>113</u>	<u>7</u>	<u>6</u>	<u>30</u>	<u>638</u>	<u>7.1%</u>	<u>86</u>	
Other Sub-total	<u>159</u>	<u>98</u>	<u>258</u>	<u>146</u>	<u>194</u>	<u>152</u>	<u>28</u>	<u>15</u>	<u>31</u>	<u>1,081</u>	<u>12.0%</u>	<u>148</u>	
Constituency Cell Use	197	0	314	446	0	1	195	92	0	1,245	13.8%	165	
Apparent Constituency Stay	99	29	72	28	5	36	101	11	0	381	4.2%	53	
Constituency Travel	<u>30</u>	<u>122</u>	<u>114</u>	<u>34</u>	<u>127</u>	<u>121</u>	<u>40</u>	<u>8</u>	<u>31</u>	<u>627</u>	<u>6.9%</u>	<u>84</u>	
Constituency Sub-total	<u>326</u>	<u>151</u>	<u>500</u>	<u>508</u>	<u>132</u>	<u>158</u>	<u>336</u>	<u>111</u>	<u>31</u>	<u>2,253</u>	<u>25.0%</u>	<u>302</u>	
Yellowknife Cell Use	119	170	19	191	401	142	28	1	23	1,094	12.1%	153	
Yellowknife Legislative Telephone	30	114	24	83	105	73	24	7	2	462	5.1%	65	
Apparent Yellowknife Sojourn	33	50	27	3	33	34	22	9	2	213	2.4%	29	
Yellowknife Travel	<u>87</u>	<u>46</u>	<u>91</u>	<u>30</u>	<u>72</u>	<u>83</u>	<u>10</u>	<u>10</u>	<u>50</u>	<u>479</u>	<u>5.3%</u>	<u>60</u>	
Yellowknife Sub-total	<u>269</u>	<u>380</u>	<u>161</u>	<u>307</u>	<u>611</u>	<u>332</u>	<u>84</u>	<u>27</u>	<u>77</u>	<u>2,248</u>	<u>24.9%</u>	<u>306</u>	
Session & Committee	318	267	189	282	251	242	207	62	25	1,843	20.4%	251	
Total Days as a Regular Member	<u>1,316</u>	<u>1,316</u>	<u>1,316</u>	<u>1,316</u>	<u>1,316</u>	<u>1,066</u>	<u>930</u>	<u>254</u>	<u>192</u>	<u>9,022</u>	<u>100.0%</u>	<u>1,225</u>	

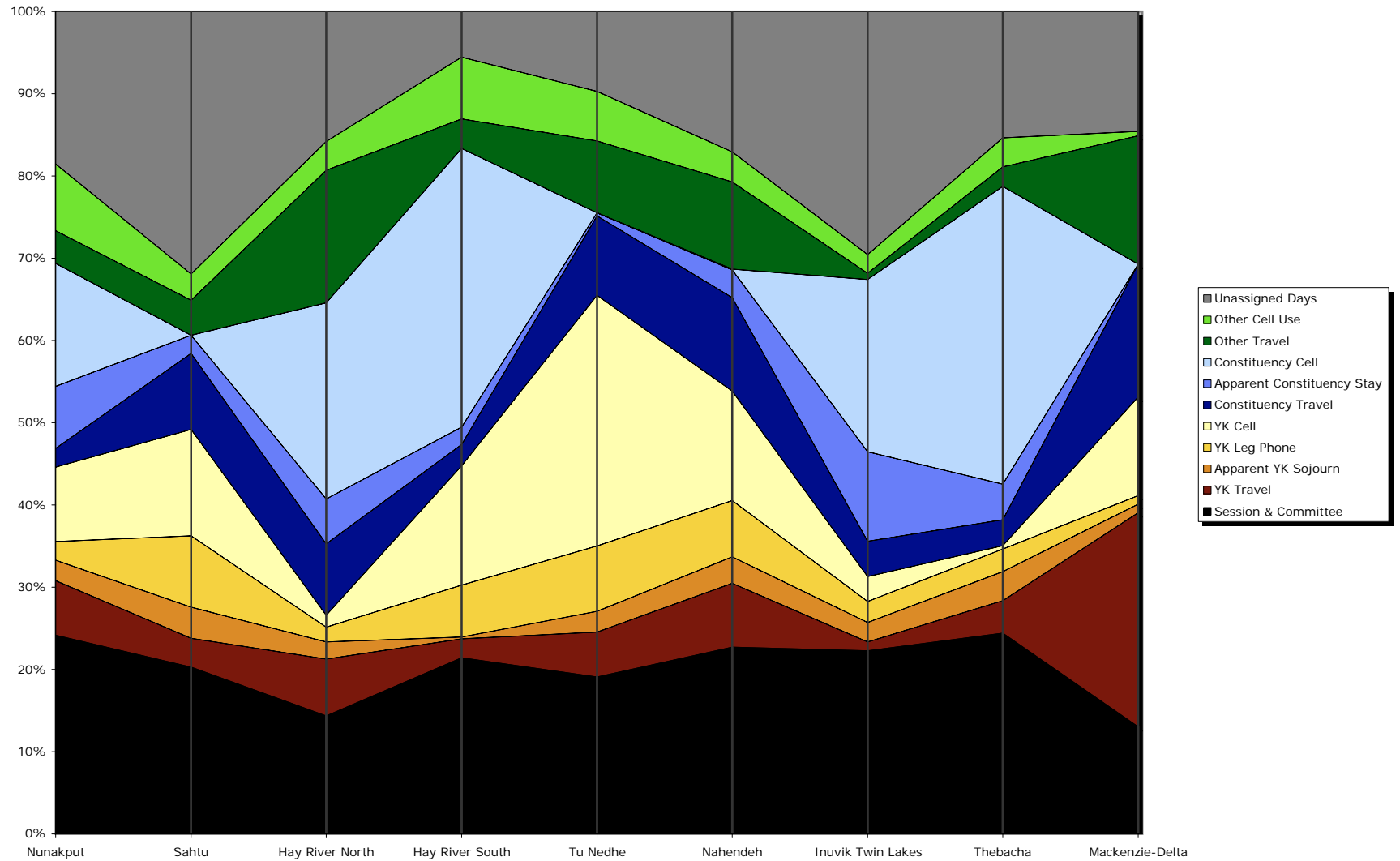
Full time Members = 1,316 days
* For members with more than 365 days

Table 1

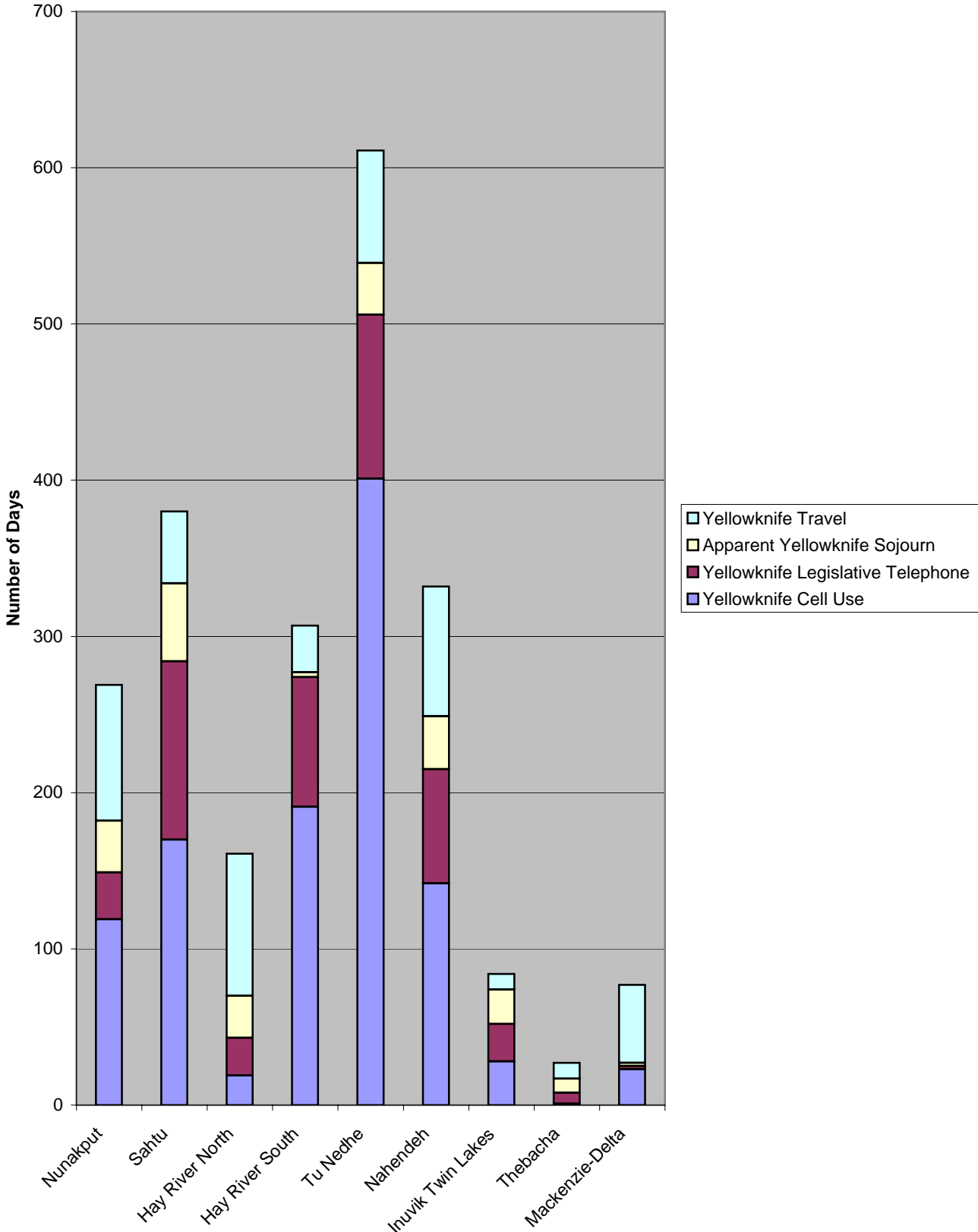
Indicator of Members' Whereabouts
Actual Days Spent by Member in Each Category



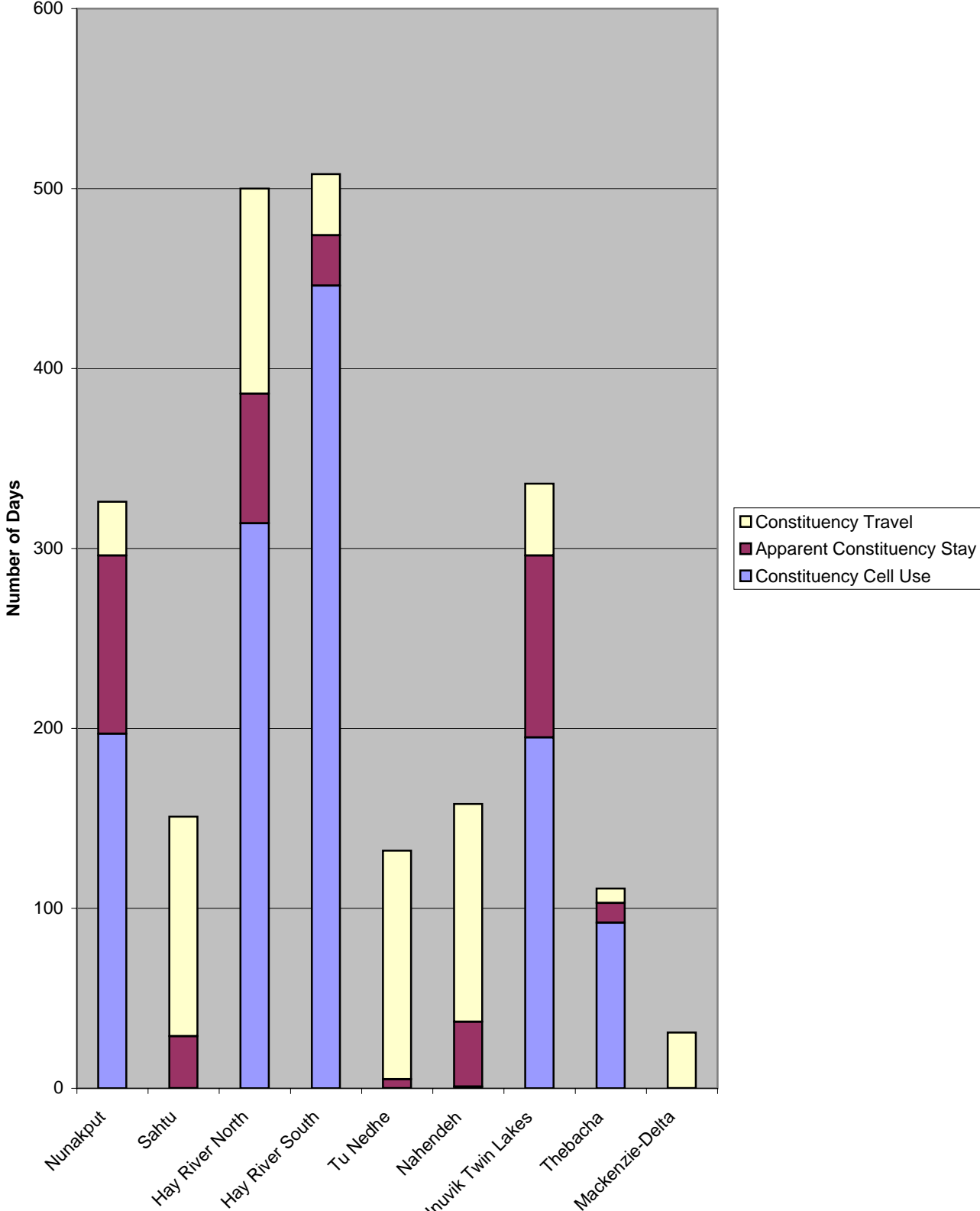
Indicator of Members' Whereabouts
 Percentage of Days Spent by Member in Each Category



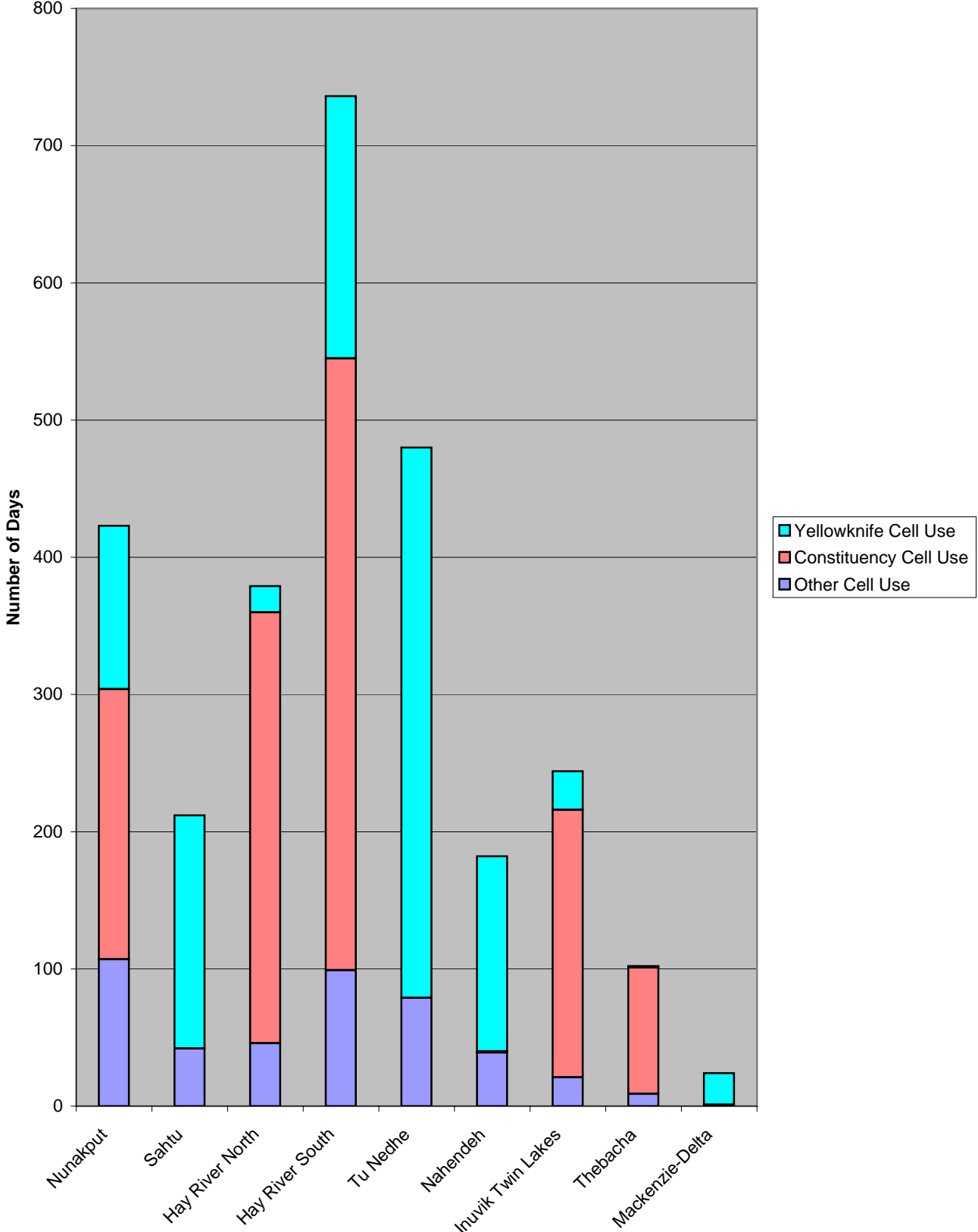
Days Spent in Yellowknife



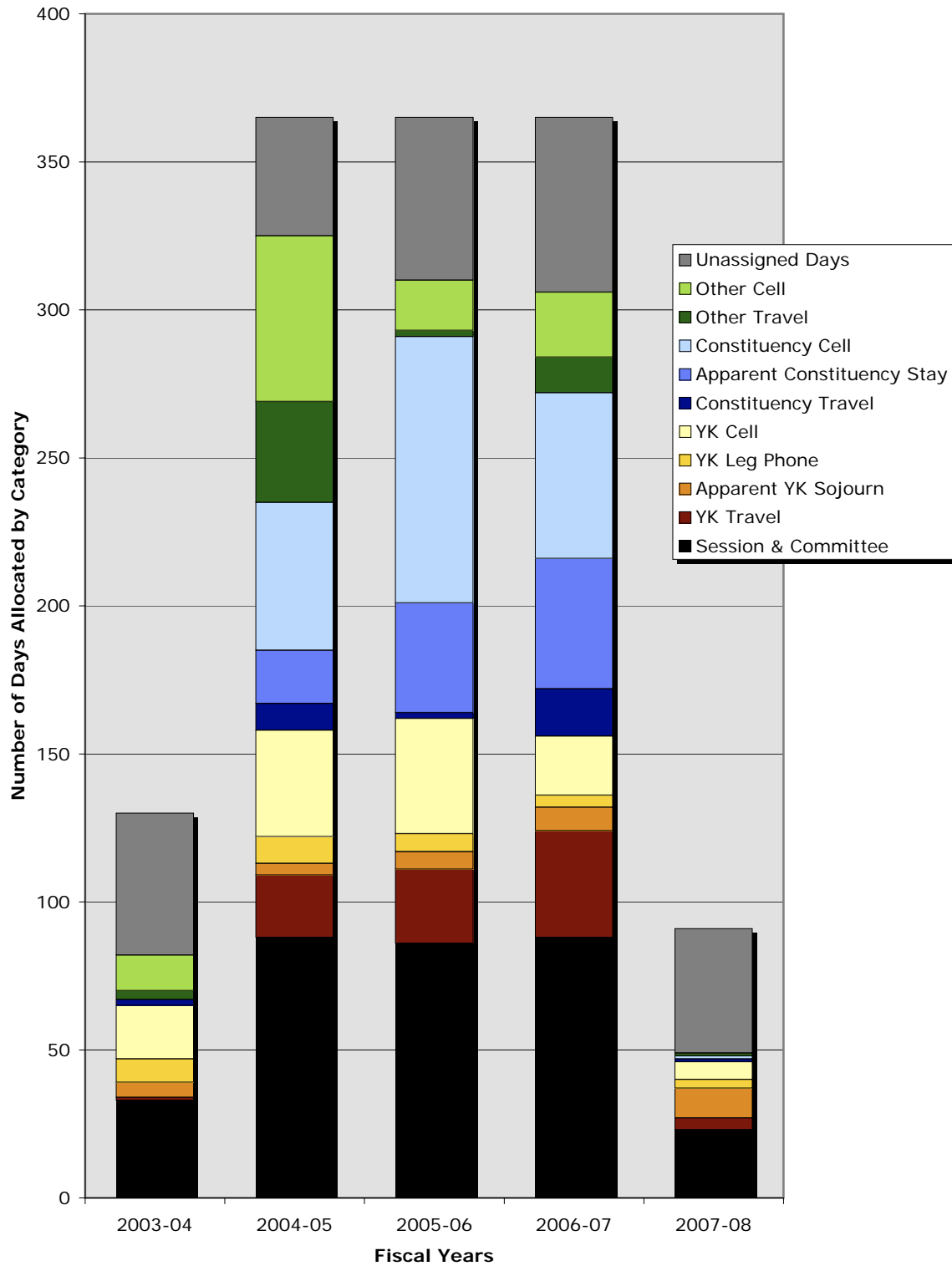
Days Spent in Constituency



Cell Phone Use

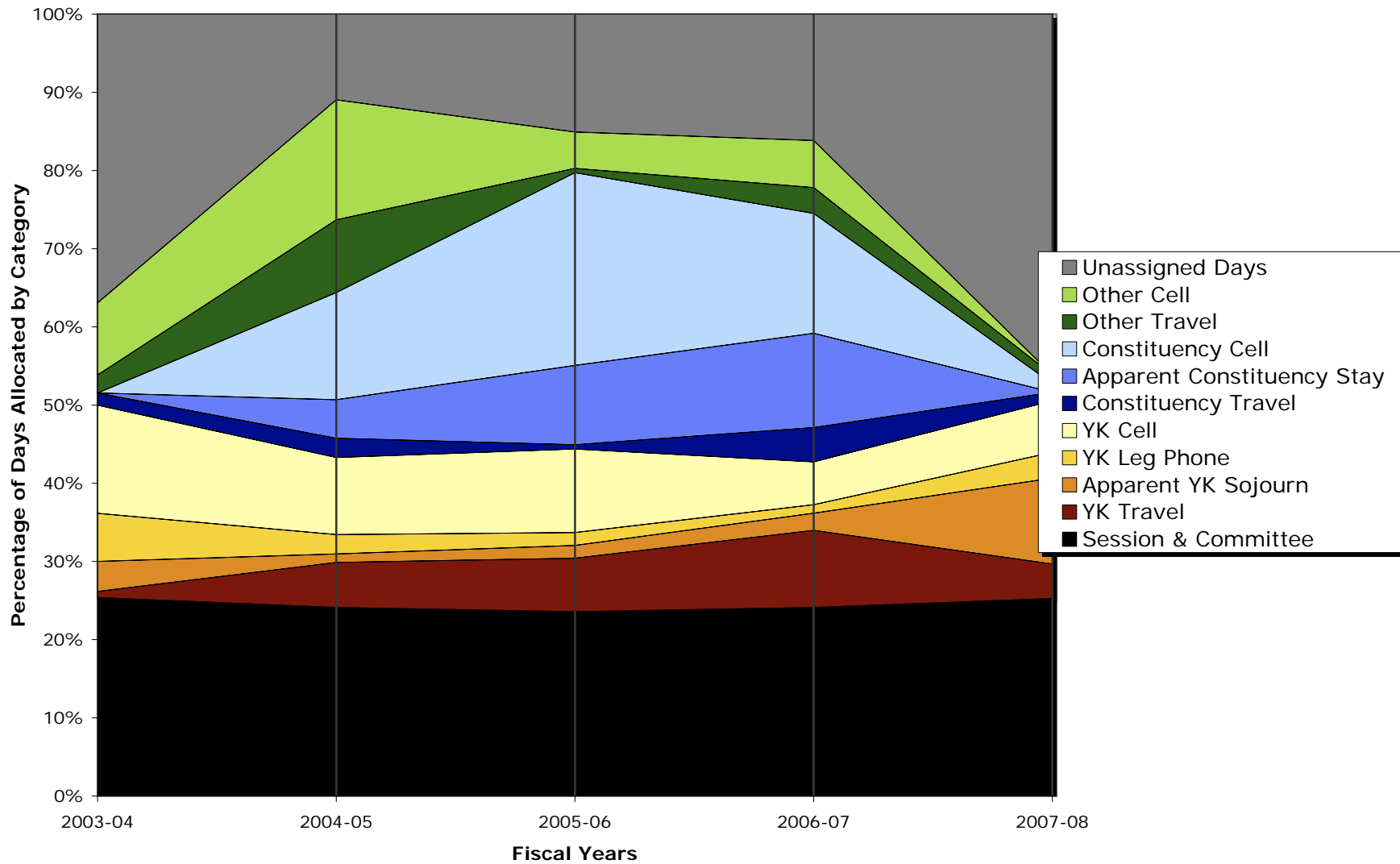


Indicator of Member Whereabouts - Nunakput
Actual Days Spent by Member in Each Category

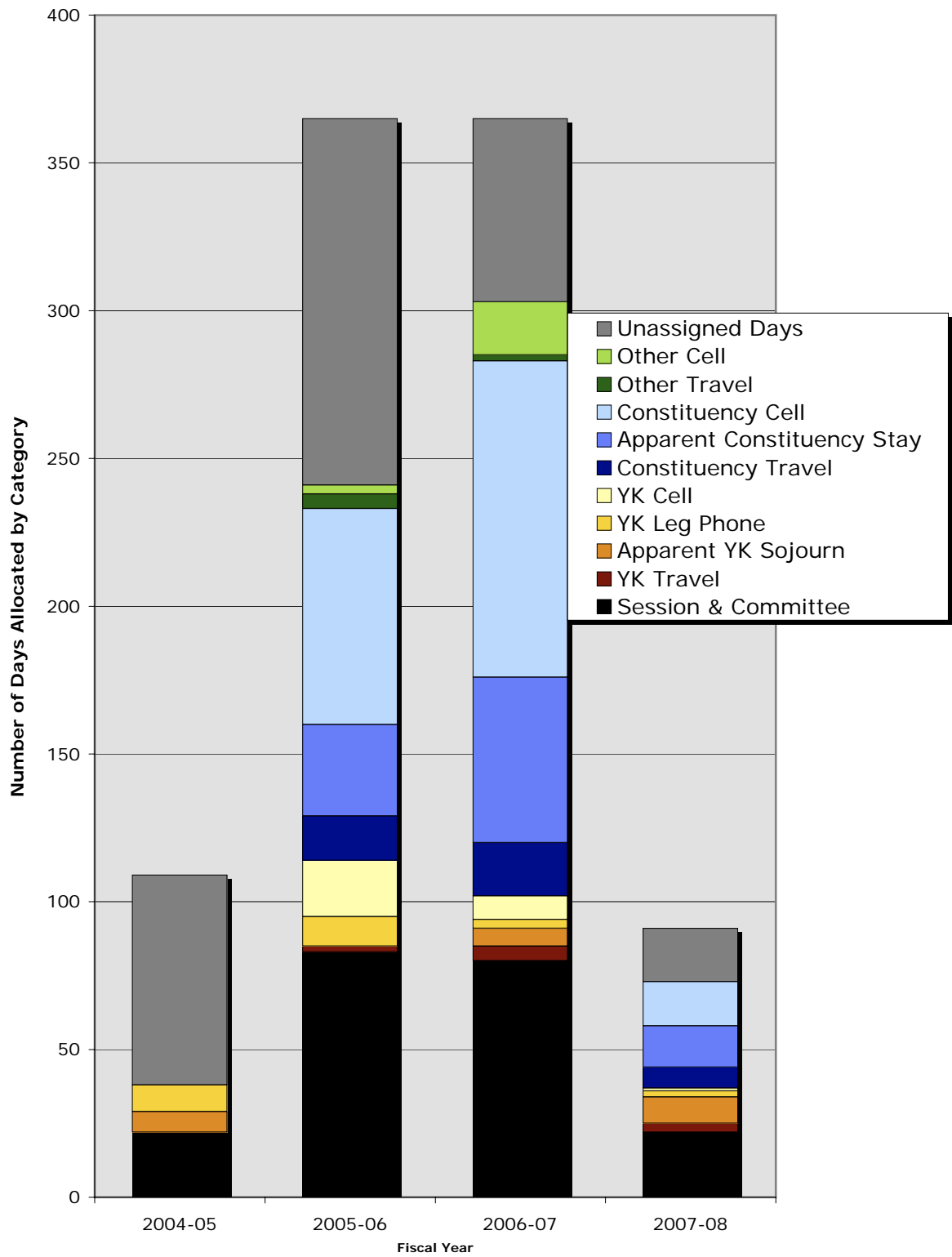


Indicator of Member Whereabouts - Nunakput

Percentage of Days Spent by Member in Each Category

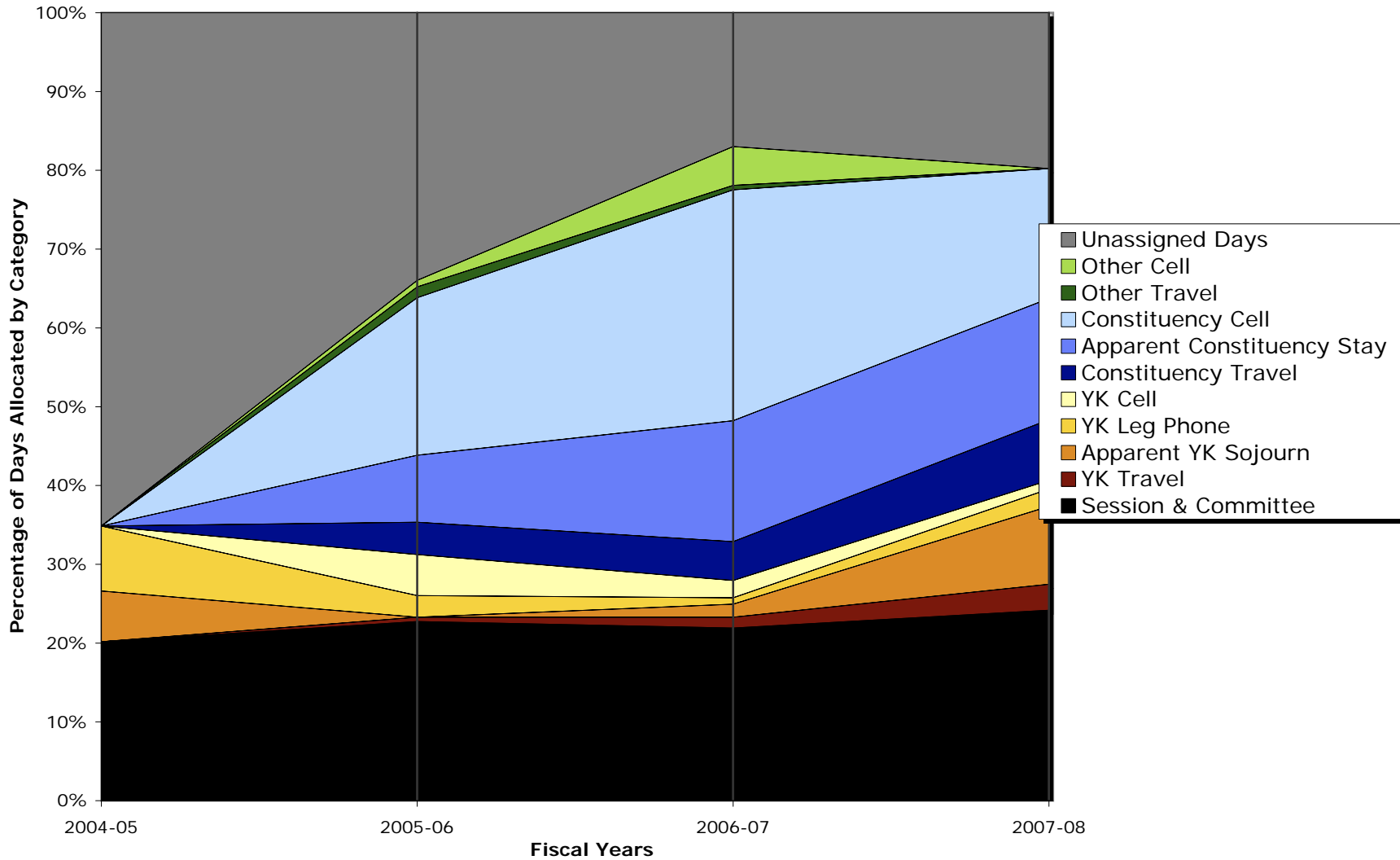


Indicator of Member Whereabouts - Inuvik Twin Lakes
 Actual Days Spent by Member in Each Category



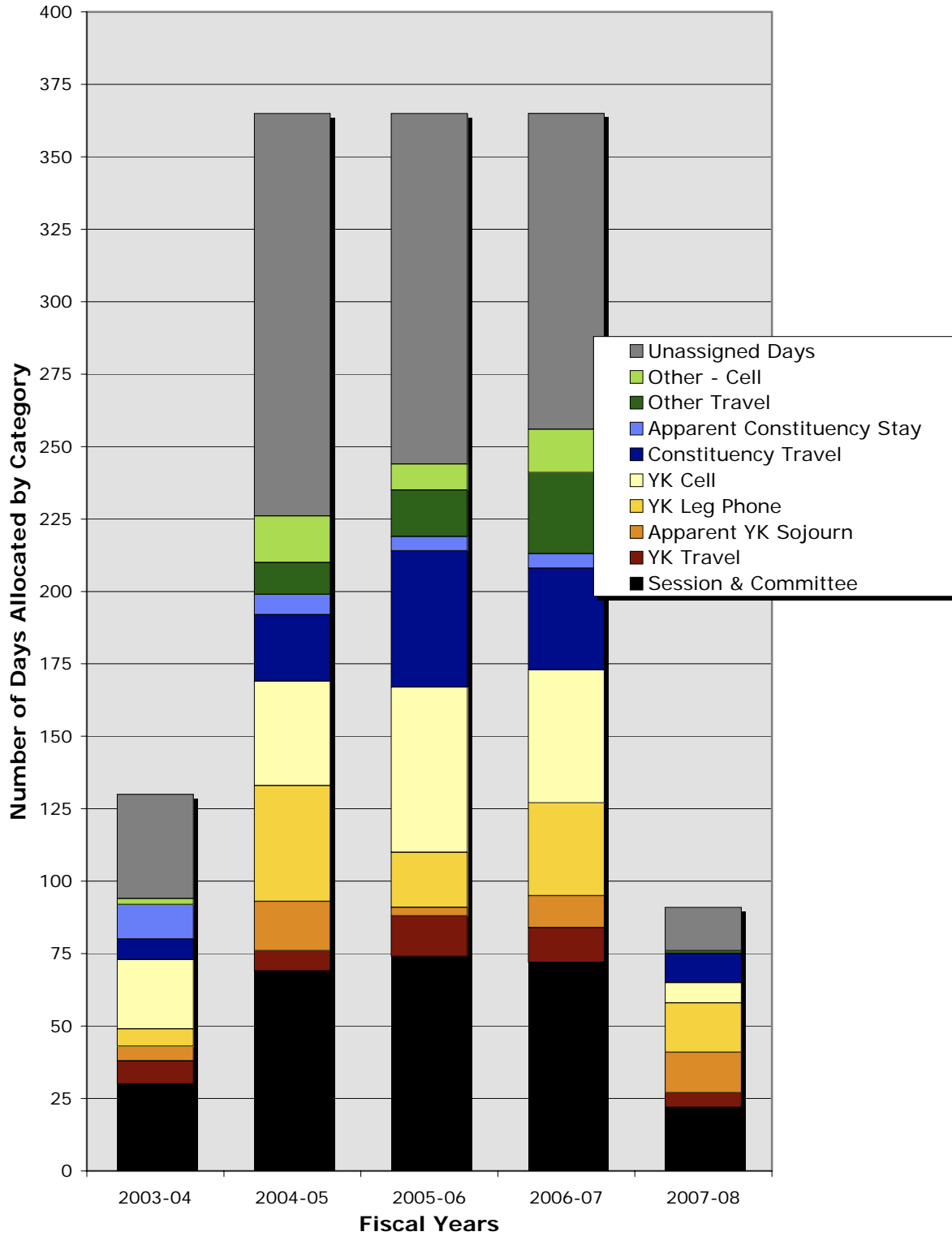
Indicator of Member Whereabouts - Inuvik Twin Lakes

Percentage of Days Spent by Member in Each Category



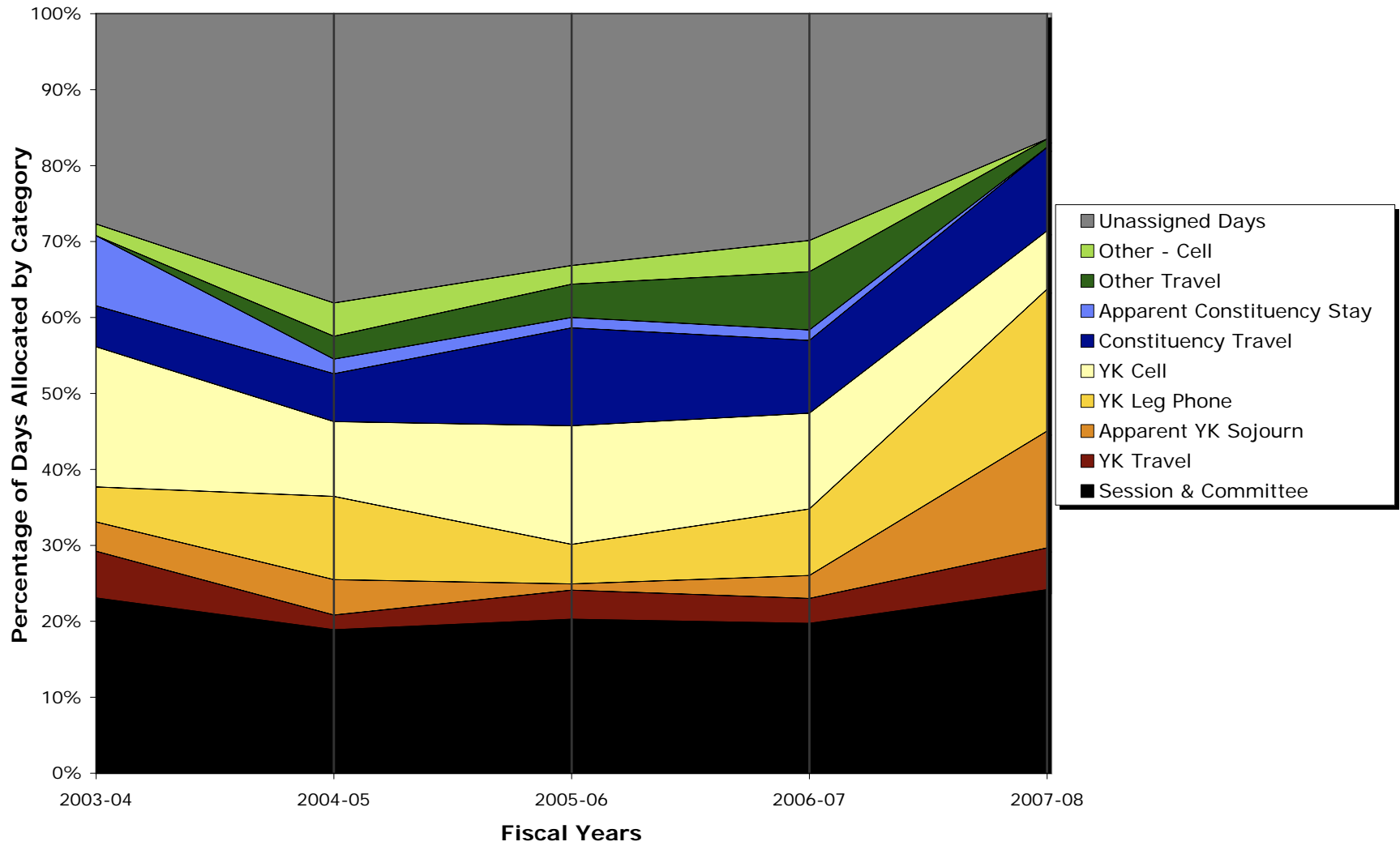
Indicator of Member Whereabouts - Sahtu

Actual Days Spent by Member in Each Category



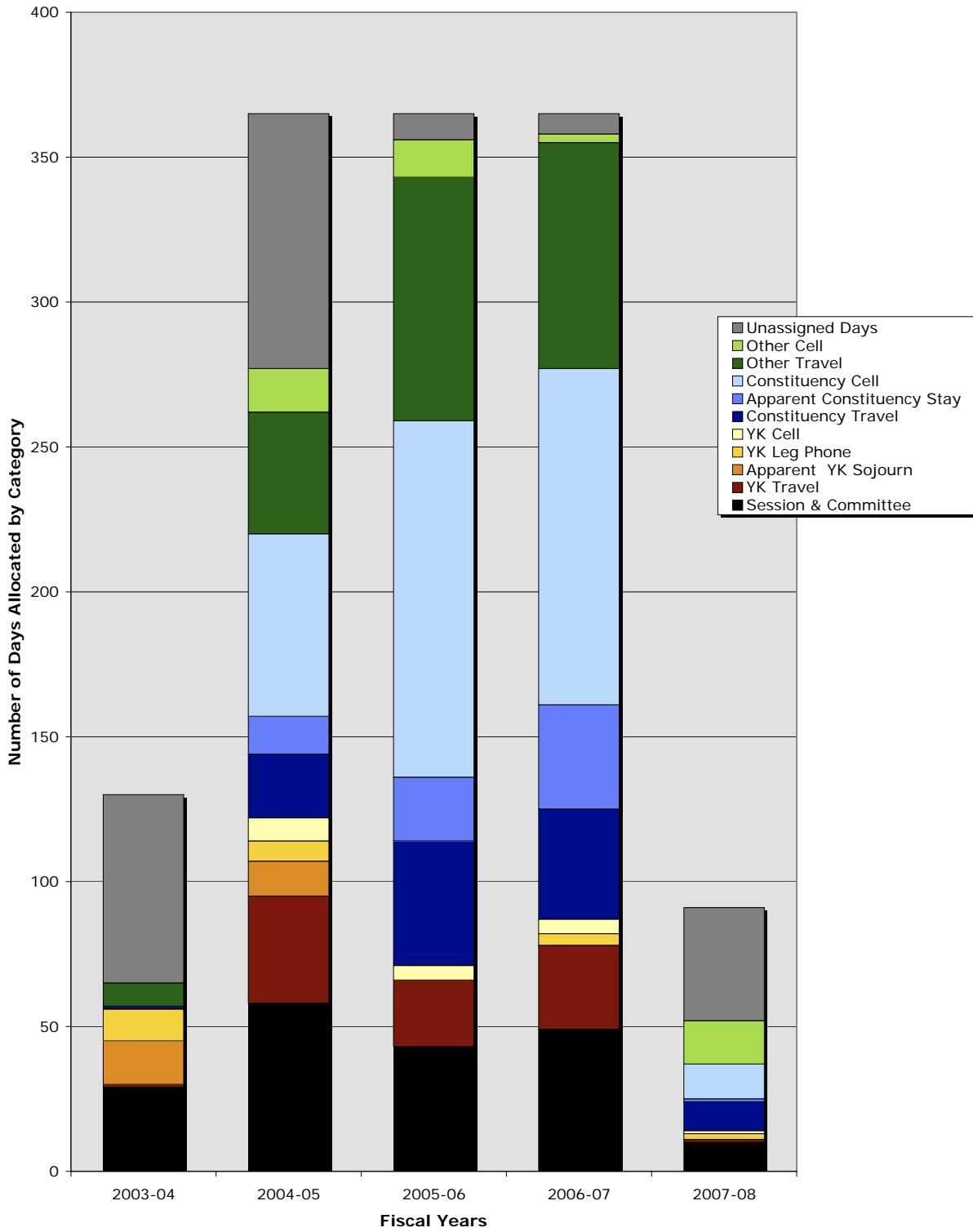
Indicator of Member Whereabouts - Sahtu

Percentage of Days Spent by Member in Each Category



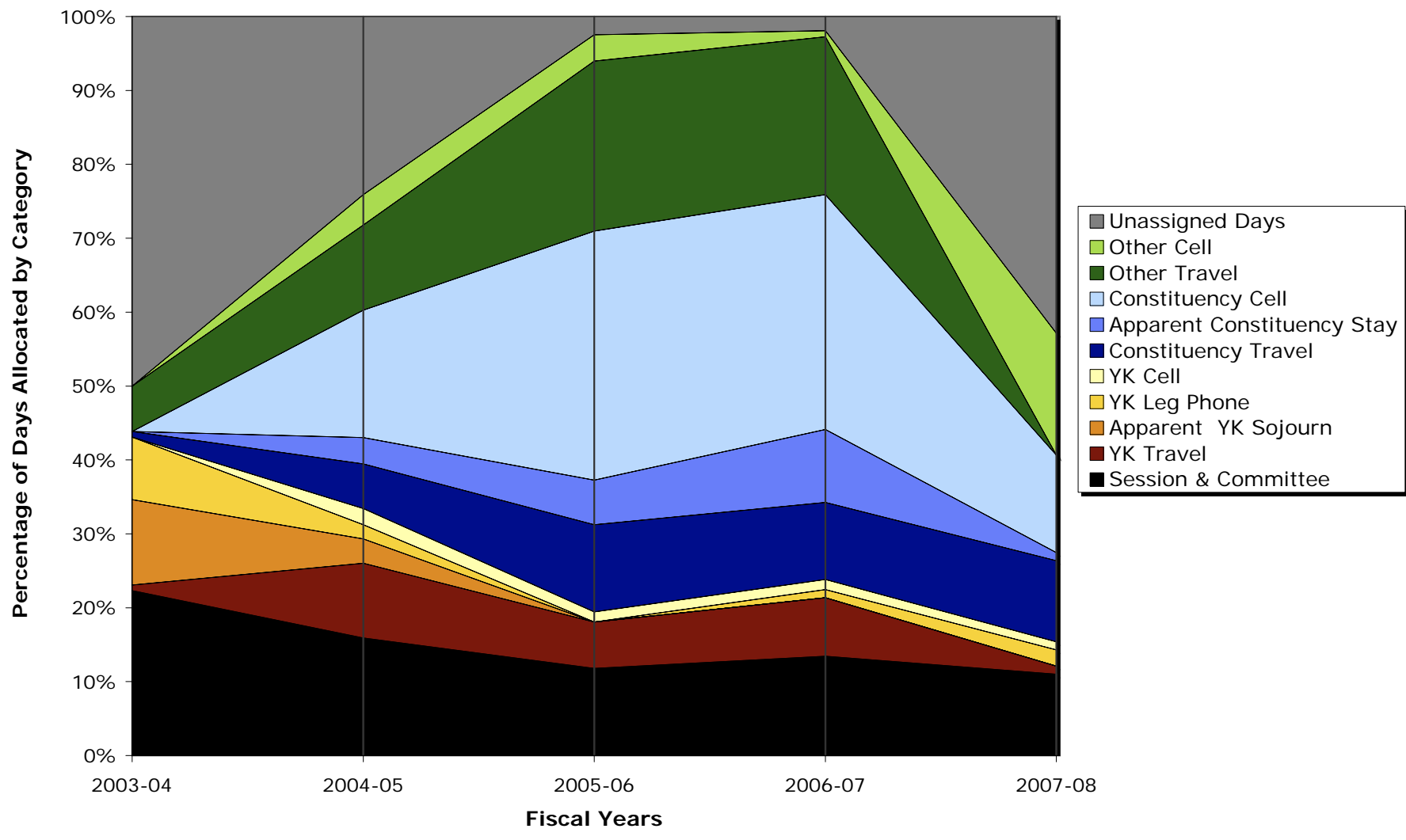
Indicator of Member Whereabouts - Hay River North

Actual Days Spent by Member in Each Category

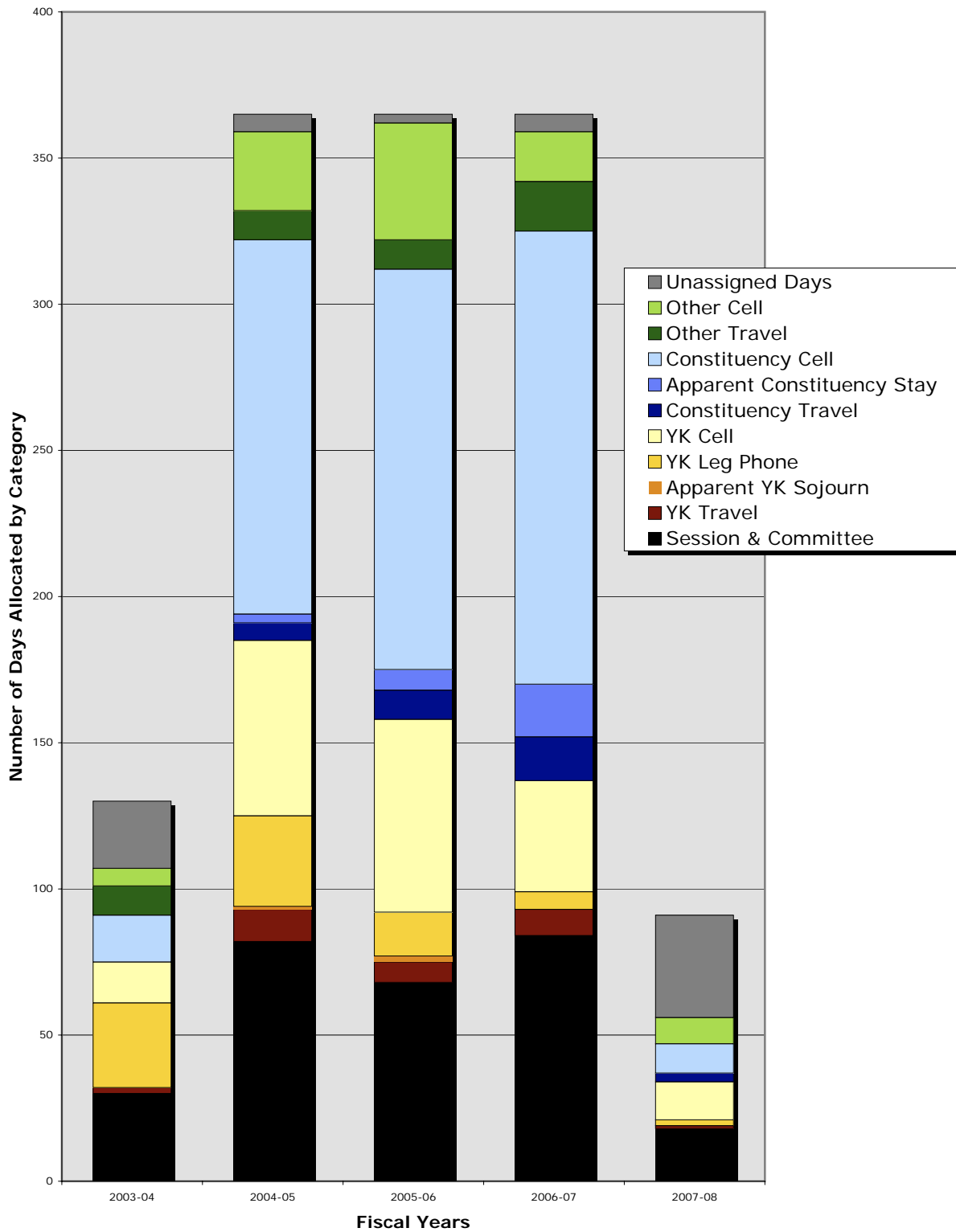


Indicator of Member Whereabouts - Hay River North

Percentage of Days Spent by Member in Each Category

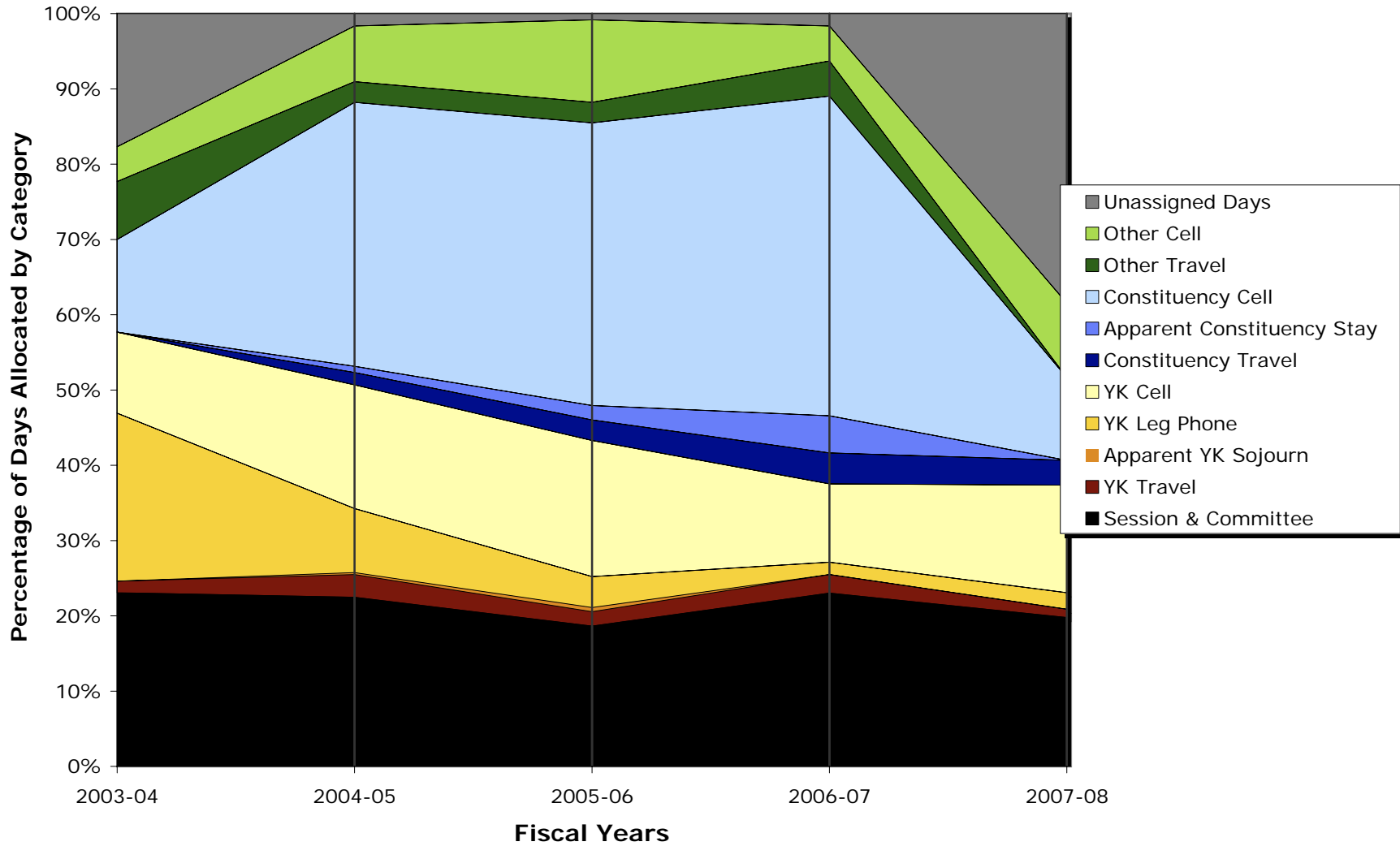


Indicators of Member Whereabouts - Hay River South
Actual Days Spent by Member in Each Category



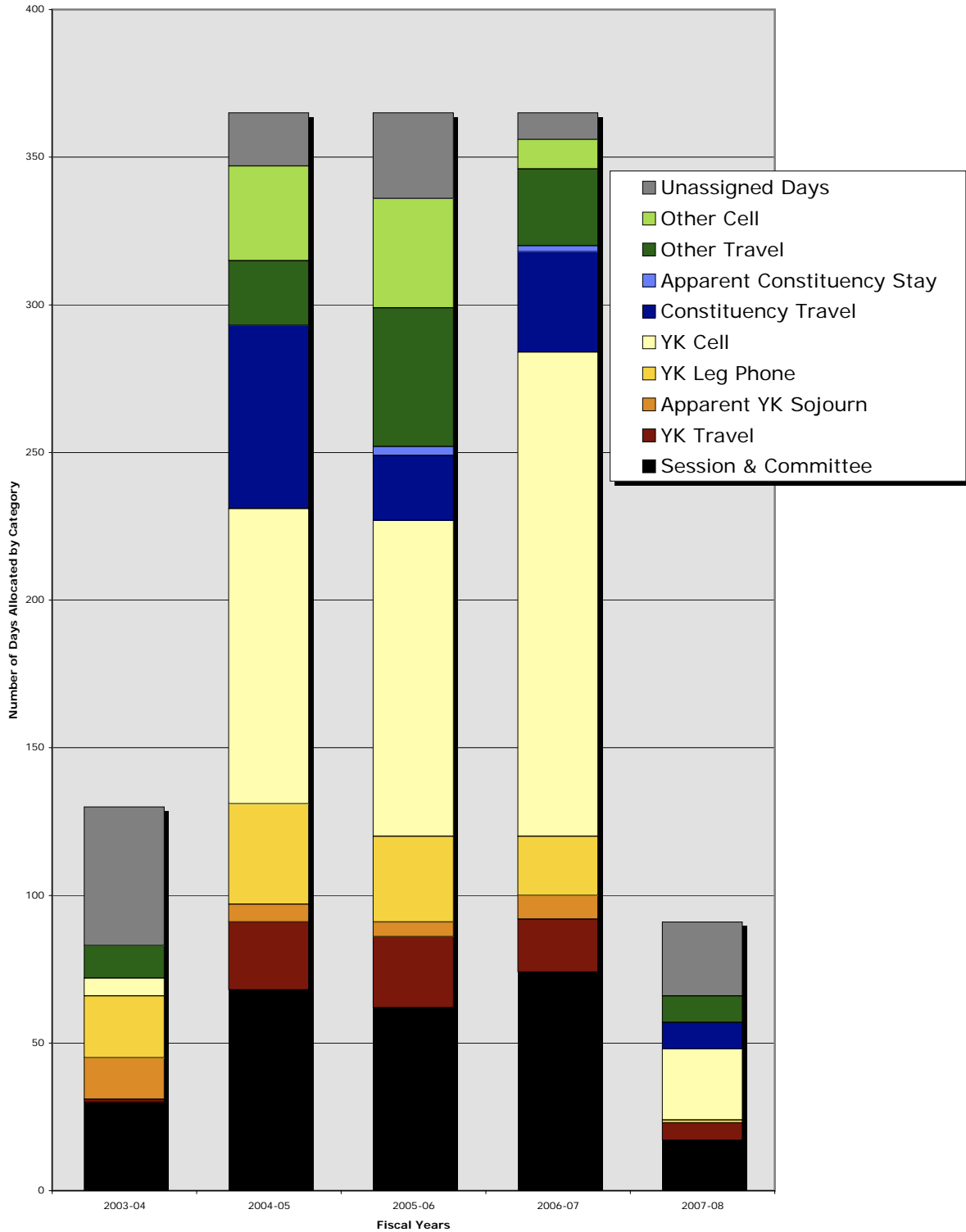
Indicator of Member Whereabouts - Hay River South

Percentage of Days Spent by Member in Each Category



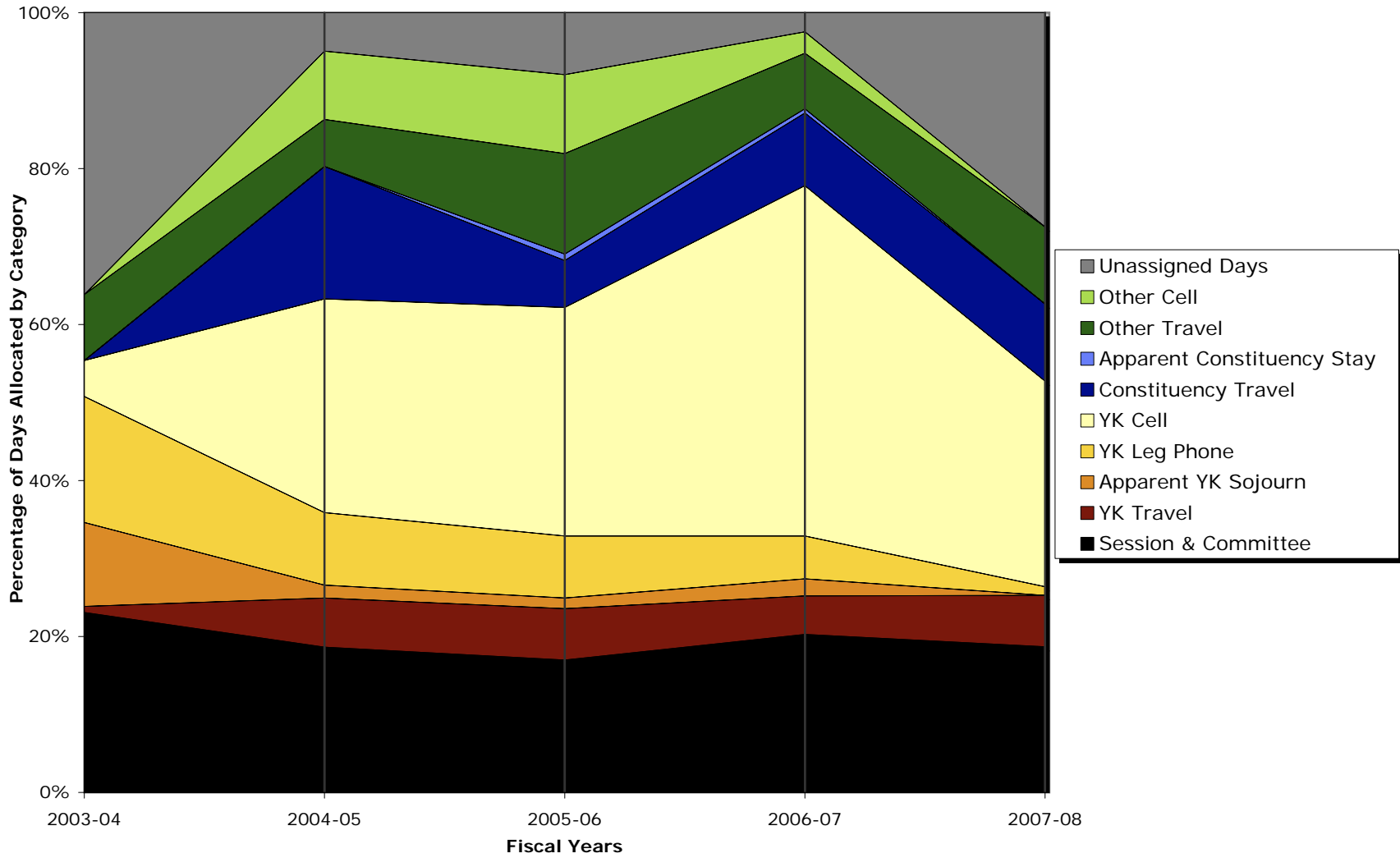
Indicator of Member Whereabouts - Tu Nedhe

Actual Days Spent by Member in Each Category



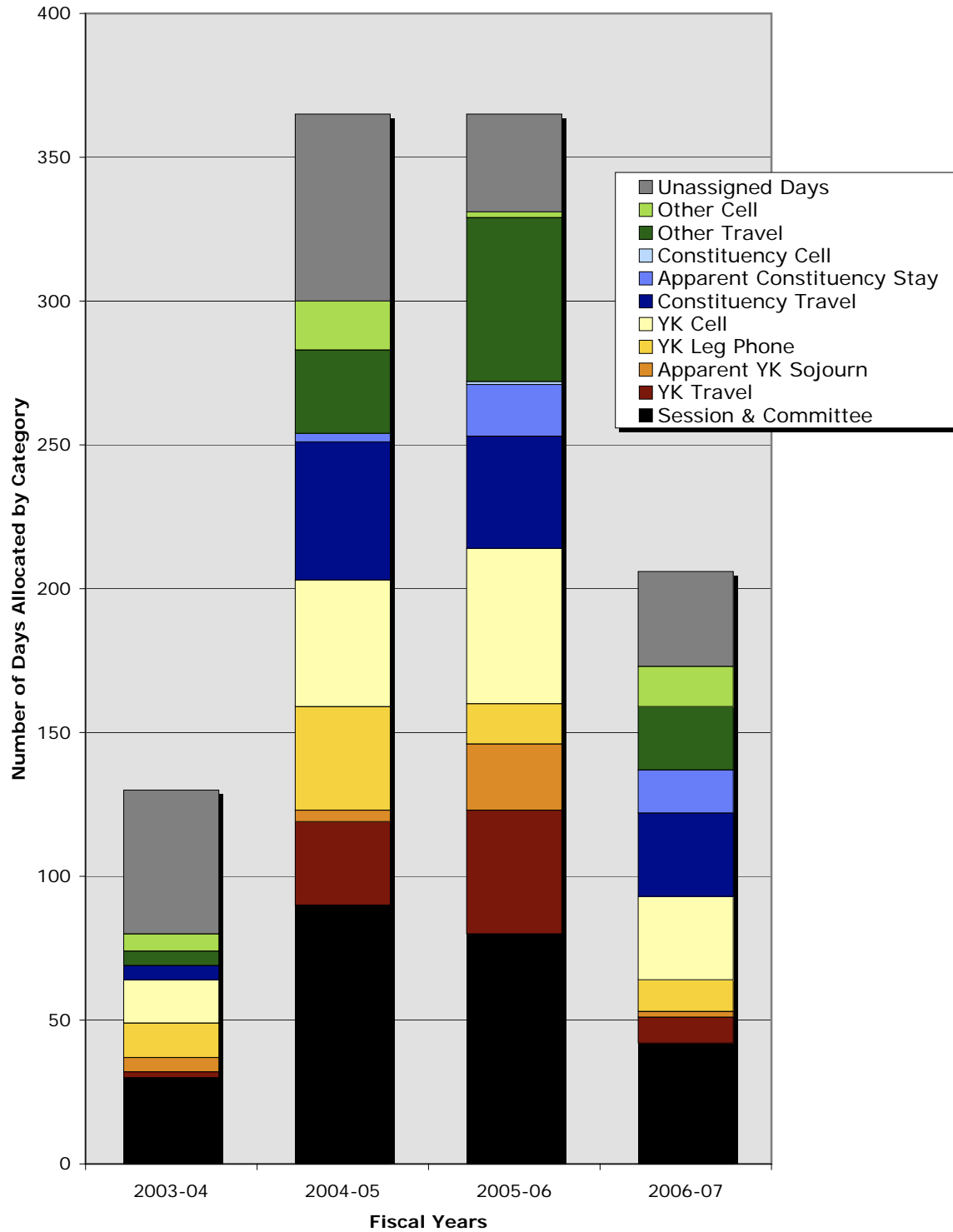
Indicator of Member Whereabouts - Tu Nedhe

Percentage of Days Spent by Member in Each Category



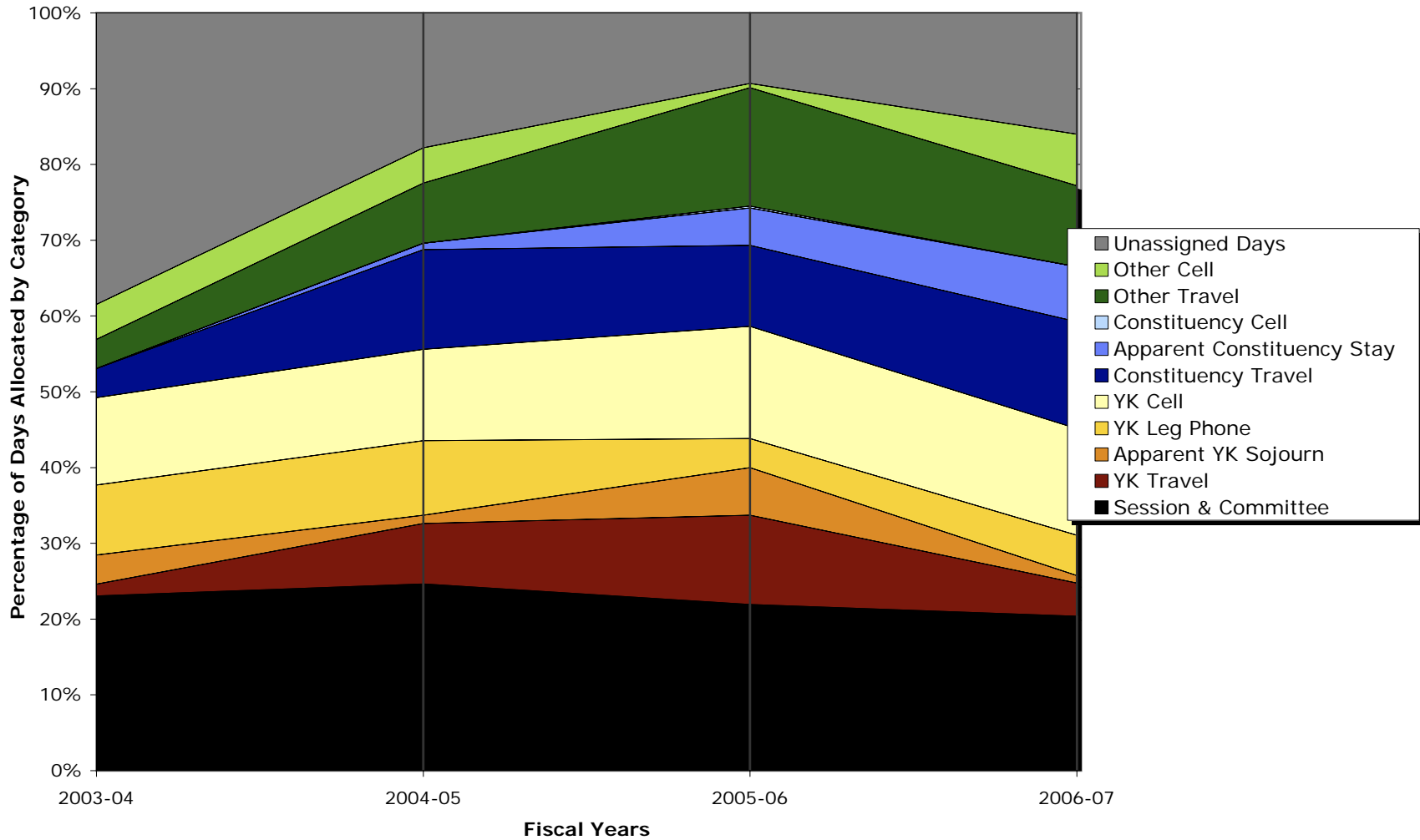
Indicator of Member Whereabouts - Nahendeh

Actual Days Spent by Member in Each Category



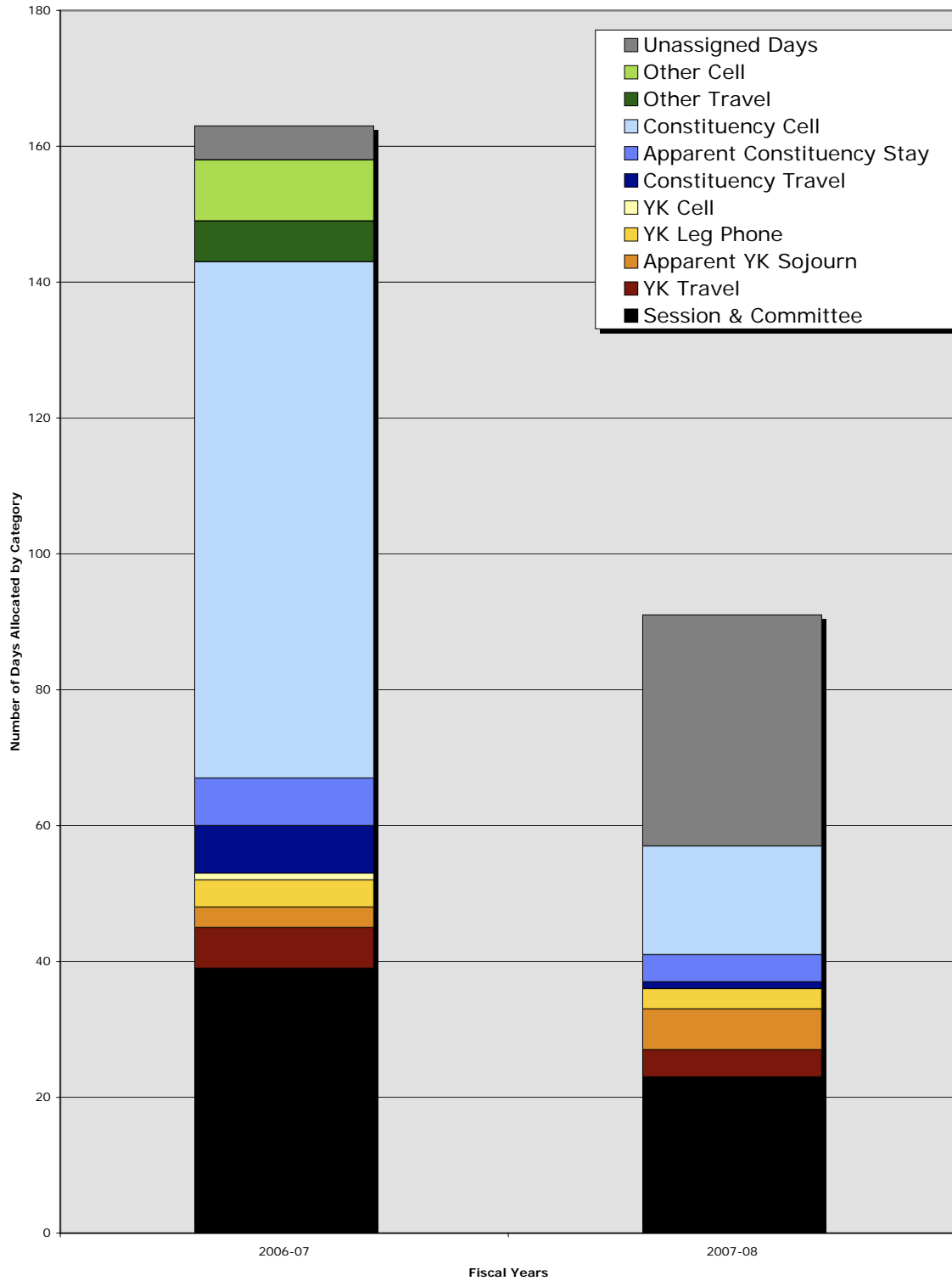
Indicator of Member Whereabouts - Nahendeh

Percentage of Days Spent by Member in Each Category



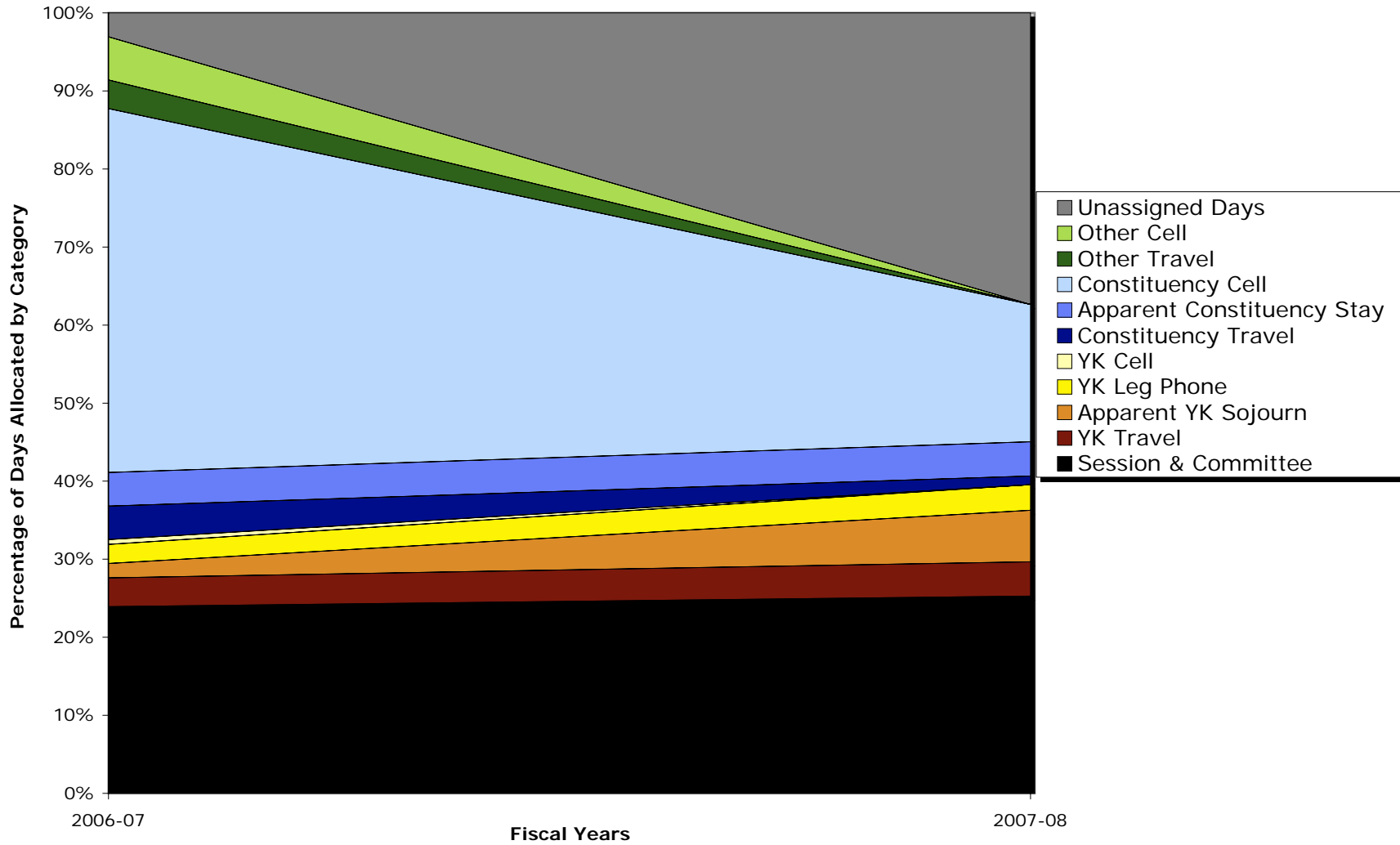
Indicator of Member Whereabouts - Thebacha

Actual Days Spent by Member in Each Category



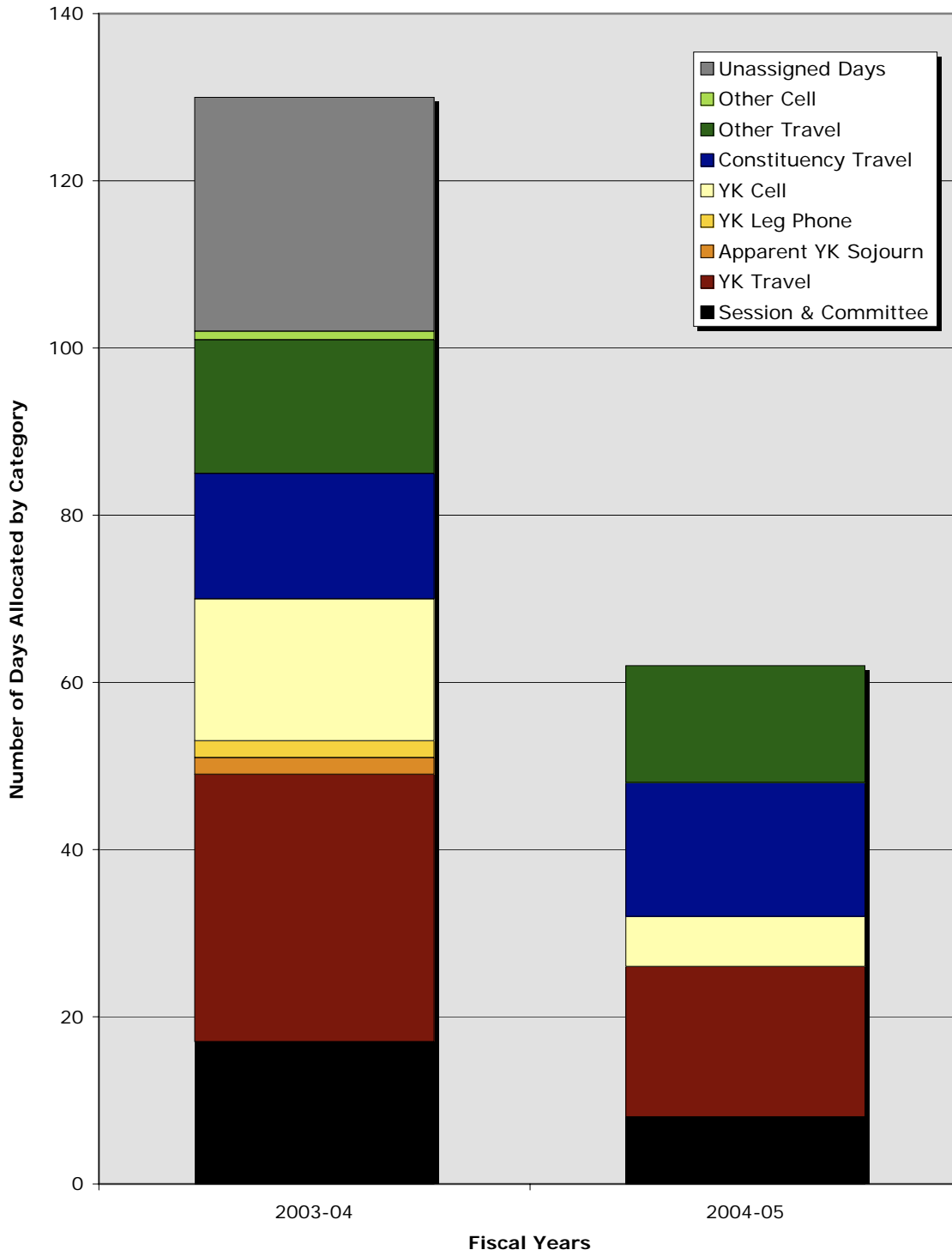
Indicator of Member Whereabouts - Thebacha

Percentage of Days Spent by Member in Each Category



Indicator of Member Whereabouts - Mackenzie-Delta

Actual Days Spent by Member in Each Category



Indicator of Member Whereabouts - Mackenzie-Delta

Percentage of Days Spent by Member in Each Category

