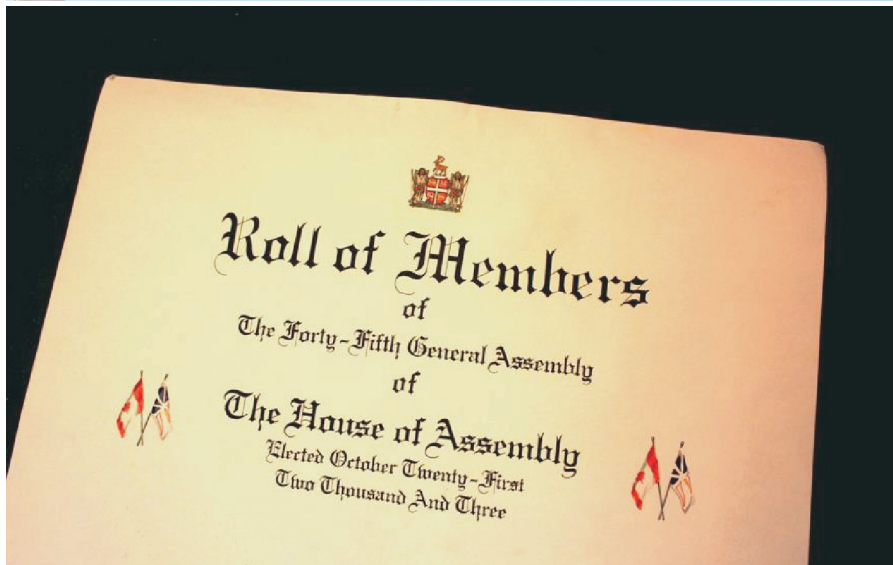


Appendices



Rebuilding Confidence

APPENDICES

Report of the Review Commission on Constituency Allowances and Related Matters

Hon. J. Derek Green, Commissioner

May 2007

Commission Members:

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

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Appendices to the Report of the Review Commission on Constituency Allowances
and Related Matters / Hon. J. Derek Green, Commissioner

ISBN: 978-1-55146-324-7

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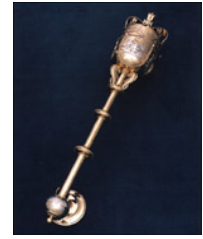
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Appendix 1.1

Press Release

Appendix 1.1 Press Release

News Releases

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NLIS 10
July 21, 2006
(Executive Council)

Terms of Reference for MHA compensation package released

The Terms of Reference for Chief Justice Derek Green will enable him to do a thorough and comprehensive review of the compensation package for Members of the House of Assembly (MHAs), said Premier Danny Williams upon release of the Terms of Reference.

“As I said at the time of the Chief Justice’s appointment, it is very important that compensation packages for MHAs are reviewed periodically and also to ensure that the rules governing constituency allowances are transparent and held to the highest standards,” said Premier Williams. “These Terms of Reference will allow Chief Justice Green to complete a thorough analysis, including a review of best practices in other jurisdictions. I look forward to seeing this review completed as expeditiously as possible.”

The Chief Justice is also authorized to undertake an independent review and evaluation of the policies and procedures for control of the types of expenditures and payments made by the House of Assembly to suppliers.

Premier Williams appointed Chief Justice Green of the Supreme Court of Newfoundland and Labrador on June 26, 2006, to evaluate compensation received by MHAs including things such as constituency allowances, salary levels and pension benefits.

“Our government remains steadfast in maintaining our commitment to be open and accountable, and the work of the Chief Justice will build upon the initiatives we have taken to date,” added the Premier.

Media contact: Elizabeth Matthews, Office of the Premier, (709) 729-3960, 351-1227, elizabethmatthews@gov.nl.ca

BACKGROUNDER

Terms of Reference of a review to be undertaken by the Honourable J. Derek Green, Chief Justice of the Supreme Court of Newfoundland and Labrador, Trial Division:

1. Chief Justice Green is authorized to undertake an independent review and evaluation of the policies and procedures regarding compensation and constituency allowances for

Members of the House of Assembly that includes:

- i. An assessment of Members of the House of Assembly (MHA) Constituency Allowances to determine if they are the most effective and efficient vehicle to reimburse MHAs for expenses incurred during the normal execution of their duties;
 - ii. A comparison of all components of compensation of members of the legislature in Newfoundland and Labrador, including but not limited to indemnities, allowances and pensions, with that in other provincial and territorial legislatures in Canada;
 - iii. An evaluation of best practices for compensation of members of legislatures in other provinces and territories; and
 - iv. A determination of whether proper safeguards are in place to ensure accountability and compliance with all rules and guidelines governing payments of all aspects of MHA compensation and Constituency Allowances;
2. The Chief Justice is authorized to undertake an independent review and evaluation of the policies and procedures for control of the types of expenditures reviewed by the Auditor General in his report, "Payments Made by the House of Assembly to Certain Suppliers;"
3. A matter that is necessarily incidental to a matter specified above may be included in the review and evaluation by the Chief Justice;
4. The Chief Justice is authorized to develop recommendations on policies and practices resulting from the review and evaluation as outlined above. Additionally, the Chief Justice is authorized to bring forward recommendations that would ensure the accountability and compliance practices employed in the House of Assembly meet or exceed the best in the country. Such recommendations must take into account opportunities to enhance the accountability and transparency of MHA expenditures without undermining the autonomy of the legislature and its elected members;
5. All Ministers and Officials of the Government of Newfoundland and Labrador, and its agencies, are to provide the Chief Justice with their complete and unreserved cooperation in all aspects of this review;
6. Recommendations should be brought forward for the consideration of Cabinet as soon as reasonably possible, to enable the House to address any potential legislative and administrative changes in its Fall 2006 session; and
7. The Department of Justice and the Public Service Secretariat, in collaboration with Executive Council and the Department of Finance, are directed to take the necessary actions to provide Chief Justice Green with the necessary resources to undertake this review expeditiously with such resources to include a part-time legal counsel, a part-time accountant, a part-time advisor from Memorial University, an individual to provide administrative and research support, a policy advisor and an actuary.
8. The ability to summon a witness or witnesses if necessary in the conduct of his review.

2006 07 21

5:05 p.m.



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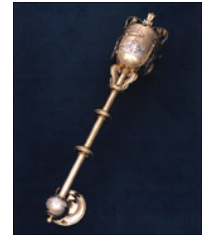
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Appendix 1.2

Terms of Reference and Subsequent Amendments

Appendix 1.2 Terms of Reference



*Certified to be a true copy of a Minute of a Meeting
of the Committee of the Executive Council of Newfoundland and
Labrador approved by His Honour the Lieutenant-Governor on*

2006/07/20

OC2006-296

P
Green, C.J.
All Ministers
All Deputy
Ministers
H. Hodder
J. Noel
C. Lake
AG
Deputy Clerk
File

MC2006-0367. Under the authority of the Prerogative of the Crown, the Lieutenant Governor in Council is pleased to approve the following Terms of Reference of a review to be undertaken by the Honourable J. Derek Green, Chief Justice of the Supreme Court of Newfoundland and Labrador, Trial Division:

1. Chief Justice Green is authorized to undertake an independent review and evaluation of the policies and procedures regarding compensation and constituency allowances for Members of the House of Assembly that includes:
 - i) An assessment of Members of the House of Assembly (MHA) Constituency Allowances to determine if they are the most effective and efficient vehicle to reimburse MHAs for expenses incurred during the normal execution of their duties;
 - ii) A comparison of all components of compensation of members of the legislature in Newfoundland and Labrador, including but not limited to indemnities, allowances and pensions, with that in other provincial and territorial legislatures in Canada;
 - iii) An evaluation of best practices for compensation of members of legislatures in other provinces and territories; and
 - iv) A determination of whether proper safeguards are in place to ensure accountability and compliance with all rules and guidelines governing payments of all aspects of MHA compensation and Constituency Allowances;
2. The Chief Justice is authorized to undertake an independent review and evaluation of the policies and procedures for control of the types of expenditures reviewed by the Auditor General in his report, "Payments Made by the House of Assembly to Certain Suppliers;"

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of the Committee of the Executive Council of Newfoundland and
Labrador approved by His Honour the Lieutenant-Governor on*

2006/07/20

3. A matter that is necessarily incidental to a matter specified above may be included in the review and evaluation by the Chief Justice;
4. The Chief Justice is authorized to develop recommendations on policies and practices resulting from the review and evaluation as outlined above. Additionally, the Chief Justice is authorized to bring forward recommendations that would ensure the accountability and compliance practices employed in the House of Assembly meet or exceed the best in the country. Such recommendations must take into account opportunities to enhance the accountability and transparency of MHA expenditures without undermining the autonomy of the legislature and its elected members;
5. All Ministers and Officials of the Government of Newfoundland and Labrador, and its agencies, are to provide the Chief Justice with their complete and unreserved cooperation in all aspects of this review;
6. Recommendations should be brought forward for the consideration of Cabinet as soon as reasonably possible, to enable the House to address any potential legislative and administrative changes in its Fall 2006 session; and
7. The Department of Justice and the Public Service Secretariat, in collaboration with Executive Council and the Department of Finance, are directed to take the necessary actions to provide Chief Justice Green with the necessary resources to undertake this review expeditiously with such resources to include a part-time legal

Executive
Council



Newfoundland
and Labrador

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2006/07/20

counsel, a part-time accountant, a part-time advisor from Memorial University, an individual to provide administrative and research support, a policy advisor and an actuary.

A handwritten signature in cursive script that reads "Robert C. Thompson".

Clerk of the Executive Council

Executive
Council



Newfoundland
and Labrador

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Labrador approved by His Honour the Lieutenant-Governor on*

2006/07/20

OC2006-297

P
Green, C.J.
All Ministers
All Deputy
Ministers
H. Hodder
J. Noel
C. Lake
AG
Deputy Clerk
File

MC2006-0368. Under the authority of the Public Inquiries Act, the Lieutenant Governor in Council is pleased to:

- i) cause a Commission to be issued under the Great Seal to appoint the Honourable Chief Justice J. Derek Green of the Supreme Court of Newfoundland and Labrador, Trial Division as a Commissioner; and
- ii) the scope of his inquiry will be to summon a witness or witnesses, and to require the witness or witnesses to give evidence orally or in writing upon oath or affirmation, and to produce the documents and things that may be considered necessary within the Terms of Reference identified in OC2006-296 in the limited circumstance where the Chief Justice is unable to obtain the full cooperation of an individual or individuals during the conduct of his review separately ordered by OC2006-296.

Clerk of the Executive Council

Executive
Council



Newfoundland
and Labrador

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2006/12/06

OC2006-511

P
All Ministers
All Deputy
Ministers
Hon. J.D. Green
H. Hodder
W. Mackenzie
C. Lake
AG
Deputy Clerk
File

MC2006-0576.

Under the authority of the Prerogative of the Crown, the Lieutenant Governor in Council hereby authorizes additional time for the completion of the review by the Honourable J. Derek Green, Chief Justice of the Supreme Court of Newfoundland and Labrador (Trial Division) and directs that recommendations be brought forward for the consideration of Cabinet by January 31, 2007, to enable the House to address any potential legislative and administrative changes in its Spring 2007 session.

The Terms of Reference identified in OC2006-296 are hereby amended.

A handwritten signature in cursive script, reading "Robert C. Thompson".

Clerk of the Executive Council

Executive
Council



Newfoundland
and Labrador

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Labrador approved by Her Honour the Administrator on*

2007/02/01

OC2007-040

P
All Ministers
All Deputy
Ministers
Hon. J.D. Green
H. Hodder
W. Mackenzie
C. Lake
AG
Deputy Clerk
File

MC2007-0049.

Under the authority of the Prerogative of the Crown, the Lieutenant Governor in Council is pleased to authorize additional time for the completion of the review by the Honourable J. Derek Green, Chief Justice of the Supreme Court of Newfoundland and Labrador (Trial Division) and direct that recommendations be brought forward for the consideration of Cabinet by February 28, 2007, or such later date as may be determined by the Premier in consultation with the Speaker of the House of Assembly, to enable the House to address any potential legislative and administrative changes in its Spring 2007 session.

The Terms of Reference identified in OC2006-296 and OC2006-511 are hereby amended.

Clerk of the Executive Council

Executive
Council



Newfoundland
and Labrador

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2007/03/05

OC2007-080

P
All Ministers
All Deputy
Ministers
Hon. J.D. Green
H. Hodder
W. Mackenzie
C. Lake
AG
Deputy Clerk
File

MC2007-0087.

Under the authority of the Prerogative of the Crown, further to the direction provided in OC2007-040 and consultation with the Speaker of the House of Assembly, the Lieutenant Governor in Council is pleased to authorize additional time for the completion of the review by the Honourable J. Derek Green, Chief Justice of the Supreme Court of Newfoundland and Labrador (Trial Division), effective March 1 to March 31, 2007.

Clerk of the Executive Council

Executive
Council



Newfoundland
and Labrador

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Labrador approved by His Honour the Lieutenant-Governor on*

2007/04/05

OC2007-162

P
All Ministers
All Deputy
Ministers
Hon. J.D. Green
H. Hodder
W. MacKenzie
C. Lake
AG
Deputy Clerk
File

MC2007-0143.

Under the authority of the Prerogative of the Crown, further to the direction in OC2007-040 and OC2007-080 and consultation with the Speaker of the House of Assembly, the Lieutenant Governor in Council is pleased to authorize additional time for the completion of the review by the Honourable J. Derek Green, Chief Justice of the Supreme Court of Newfoundland and Labrador (Trial Division), effective April 1 to April 30, 2007.

Clerk of the Executive Council

Executive
Council



Newfoundland
and Labrador

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Labrador approved by His Honour the Lieutenant-Governor on*

2007/05/16

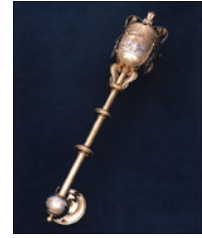
OC2007-219

P
All Ministers
All Deputy
Ministers
Hon. J.D. Green
H. Hodder
W. MacKenzie
C. Lake
AG
Deputy Clerk
File

MC2007-0245. Under the authority of the Prerogative of the Crown, further to the direction in OC2007-040, OC2007-080 and OC2007-162 and consultation with the Speaker of the House of Assembly, the Lieutenant Governor in Council is pleased to authorize additional time for the completion of the review by the Honourable J. Derek Green, Chief Justice of the Supreme Court of Newfoundland and Labrador (Trial Division), effective to May 31, 2007.

A handwritten signature in dark ink, reading "Robert C. Thompson".

Clerk of the Executive Council



Appendix 1.3

List of Interviews - Consultations

Appendix 1.3 List of Interviews - Consultations

Name	Position
Lloyd Andrews	Partner at Deloitte & Touche
Sandra Barnes	Executive Council
Percy Barrett	MHA
Doug Brake	Mercer Human Resource Consulting (Government Pension Group)
Donna Brewer	Assistant Deputy Minister Finance, Treasury Board
Peter Brown	Partner at Deloitte & Touche
Minister Joan Burke	Minister of Education
Minister Jack Byrne	Minister of Municipal Affairs
John Cummings	Former Cabinet Secretary (2000); Former Deputy Minister Justice (until 2005)
Florence Delaney	Former Secretary Treasury Board
Luc Desroches	Federal House of Commons
Brian Dowden	Royal Newfoundland Constabulary
Virginia English	Budget Analyst, Treasury Board
Barry Fleming	Citizens' Representative
Jennifer Follett	Junior accountant, assigned to House of Assembly audit for Deloitte & Touche
Dorothy French	Executive Council
Chuck Furey	Chief Electoral Officer
Libby Furlong	Administrative Assistant, Chief Electoral Office

Name	Position
Mary Galway	Mercer Human Resource Consulting (Government Pension Group)
Allan Glenns	Federal House of Commons
Kathy Goudie	MHA
Wayne Green	Former Chief Electoral Officer
Jack Harris	Former Leader of NDP
Minister John Hickey	Minister of Transportation and Works; Minister Responsible for Labrador Affairs
Dianne Hill	Oracle System
Honourable Harvey Hodder	Speaker of House of Assembly
Steve Kelloway	Mercer Human Resource Consulting (Government Pension Group)
Peter Kennedy	Former Secretary Treasury Board
Honourable P. Myron Kowalsky	Speaker of Saskatchewan Legislative Assembly
Calvin Lake	Legislative Counsel
Marlene Lambe	Chief Financial Officer, House of Assembly
Liberal Caucus	Please see Appendix 1.7
Bill MacKenzie	Clerk of House of Assembly
Elizabeth Marshall	Former Auditor General; MHA
Minister Tom Marshall	Former Minister of Justice; Minister of Finance
Maureen McCarthy	Director of Pensions, Department of Finance

Name	Position
Dr. Terrance McKague	Research Assistant to the McDowell (1995) and Wakabayashi (2006) Saskatchewan Review Committees into Saskatchewan MLA Compensation and Allowances
Lorraine Michael	Leader of NDP
Anne Marie Miller	Oracle System
Bill Murray	Former Director of Finance, House of Assembly
John Noel	Clerk of House of Assembly
John Noseworthy	Auditor General
Mark Noseworthy	Deputy Director of Finance, House of Assembly
PC Caucus	Please see Appendix 1.7
Terry Padden	Deputy Minister Finance
Kelvin Parsons	MHA; Opposition House Leader; IEC Member & MHA
Kevin Power	Budget Analyst, Treasury Board
Lorna Proudfoot	Legislative Counsel
Gerry Reid	Leader of Opposition
Minister Tom Rideout	Deputy Premier; Minister of Fisheries & Aquaculture, Responsible for Aboriginal Affairs; Attorney General
Minister Paul Shelley	Minister of Human Resources, Labour and Employment
Lloyd Snow	Former Speaker of House of Assembly
Minister Loyola Sullivan	Minister of Finance

Name	Position
Robert Thompson	Clerk of Executive Council
Beaton Tulk	Former Liberal MHA; Former IEC Member; Former Premier
Phil Wall	Former Deputy Minister Finance; Privacy Commissioner
John Wiersema	Federal Deputy Auditor General
Albert Williams	Budget Analyst, Treasury Board
Premier Danny Williams	Premier of Province of Newfoundland and Labrador
Ron Williams	Comptroller General

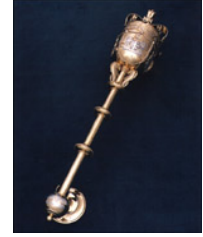


Appendix 1.4 (A)

Written Submissions from Members of the House of Assembly

Appendix 1.4 (A) Written Submissions from Members of the House of Assembly

MEMBER	DISTRICT
Wally Anderson	Torngat Mountains
Felix Collins	Placentia and St. Mary's
Dave Devine	Mount Pearl
Kathy Goudie	Humber Valley
Harry Harding	Bonavista North
Jack Harris	Signal Hill-Quidi Vidi
John Hickey	Lake Melville
Yvonne Jones	Cartwright-L'Anse au Clair
Eddie Joyce	Bay of Islands
Oliver Langdon	Fortune Bay-Cape La Hune District
Elizabeth Marshall	Topsail
Thomas Marshall	Humber East
Kelvin Parsons	Burgeo & LaPoile
Tom Rideout	Lewisporte
Dianne Whalen	Conception Bay East and Bell Island
Wallace Young	St. Barbe

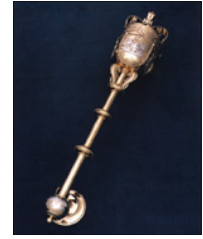


Appendix 1.4 (B)

Written Submissions from the Public

Appendix 1.4 (B) Written Submissions from the Public

Name	Description
Anonymous X	Avalon Region
Anonymous Y	Avalon Region
Leonard Clarke	Avalon Region
Boyd Legge	Avalon Region
Hon. James McGrath	Retired Member of Parliament
Donald Norman	Avalon Region
Gerald F. O'Brien, Q.C.	Avalon Region
Liam O'Brien	Avalon Region
Frederick R. Stagg, Q.C.	Former MHA



Appendix 1.5

MHA Survey

Appendix 1.5 MHA Survey

CONFIDENTIAL**REVIEW COMMISSION ON CONSTITUENCY ALLOWANCES
AND RELATED MATTERS****QUESTIONNAIRE
MEMBER OF THE HOUSE OF ASSEMBLY
PROVINCE OF NEWFOUNDLAND AND LABRADOR**

Circle the appropriate answer:

I am a(n)	urban member (living in, or within 40 km. of St. John's)	rural member (all other)
I am a	Government Member	Opposition Member
I am a	Cabinet Minister	Backbencher
I am a	Woman	Man

Instructions and comments:

- Members may add comments on the attached paper elaborating on the reasoning behind their answers. *Specify the multiple choice, or longer questions situated at the end, to which you are making reference. (Some questions particularly invite comment.)*
- Members may add comments that do not precisely relate to matters dealt with in the questionnaire, keeping in mind that there will also be an opportunity for them to present a formal brief to the Review Commission.
- For questions regarding the administration or contents of the questionnaire, respondents may contact the Executive Secretary of the Review Commission, Beth M. Whalen at email: bwhalen@wob.nf.ca Telephone: (709) 722-7584; Facsimile: (709) 722-9210.
- The questionnaire may be scanned and sent as an email attachment to Beth Whalen, or be sent by regular mail. If by mail, it can be sent to this address: Review Commission on Constituency Allowances and Related Matters, P.O. Box 5190, Stn "C", St. John's NL, A1C 5V5.

OUTLINE

GENERAL ISSUES
CONDUCT OF REVIEWS
PRINCIPLES GOVERNING MHA COMPENSATION
STRUCTURE OF COMPENSATION
COMPENSATION REGIME
FINANCE AND AUDITS
RANKING AND EVALUATION EXERCISES

GENERAL ISSUES

1. Are you familiar with the terms of reference of the Review Commission on Constituency Allowances and Related Matters?
 - a. completely
 - b. almost completely
 - c. only in general
 - d. a little
 - e. not at all

2. Are you familiar with the Morgan Commission Report of 1989 (Report of the Commission on Remuneration to the Members of the House of Assembly)?
 - a. completely
 - b. almost completely
 - c. only in general
 - d. a little
 - e. not at all

3. Are you in support of the recommendations of the Morgan Commission Report, to the extent that you are familiar with them?
 - a. completely opposed to them
 - b. somewhat opposed to them
 - c. neither strongly opposed nor strongly supportive
 - d. somewhat supportive
 - e. completely supportive

Elaborate on sheet if desired.

4. Are you familiar with the decisions taken by the Internal Economy Commission in the course of any given year?
 - a. completely
 - b. almost completely
 - c. only in general
 - d. a little
 - e. not at all

5. It is my experience that the decisions of the IEC have been communicated to Members in a timely and clear fashion.
 - a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree

6. I feel it is time to re-evaluate the role, functions and practices of the Internal Economy Commission.
 - a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree

7. There should be some mechanism found to lessen the numerical predominance of Government Members on the Internal Economy Commission.
 - a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree

8. In the past, the principle of the independence of the House has been given more weight than the principles of financial management in the administration of the House.
 - a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree

9. Other jurisdictions (federal and provincial) appear to have a better *regime* (management structure) for deciding Members' compensation than Newfoundland and Labrador.

- a. Strongly agree
- b. Moderately agree
- c. Neutral (I don't know)
- d. Moderately disagree
- e. Strongly disagree

You can write in which one(s) you have in mind either here or on the sheet.

10. Other jurisdictions (federal and provincial) appear to have a better *system* (principles and structure) for Members' compensation than Newfoundland and Labrador.

- a. Strongly agree
- b. Moderately agree
- c. Neutral (I don't know)
- d. Moderately disagree
- e. Strongly disagree

You can write in which one(s) you have in mind either here or on the sheet.

11. Financial management practices of the House of Assembly are generally similar to those of the Executive Government.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

CONDUCT OF REVIEWS

12. It is my view that the studies of MHA compensation should be conducted by
- a. a commission appointed by the Speaker
 - b. an arm's-length, independent commissioner appointed by statute
 - c. the Internal Economy Commission as presently constituted
 - d. a legislative committee composed of backbenchers
 - e. another alternative (elaborate on attached sheet).
13. Such reviews should be conducted
- a. at some regular period, say every ten years
 - b. at some regular period, say every five years
 - c. after every general election
 - d. when the IEC determines
 - e. by some economic, or societal, index that has an automatic trigger.
14. The findings of such reviews should be binding.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree
15. The findings of reviews of Members' compensation should be subject to review by the whole House of Assembly and voted on as a free vote.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree

16. The compensation system for Members should take into consideration others affected by MHA allowances: families, charities, community groups and so forth.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree
17. The compensation system review for Members should also regularly take into consideration compensation for officials of the House (such as the Clerk, Deputy Clerk, and others) and officers of the House (such as the Child and Youth Advocate, Privacy Commissioner, and others forth).
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree

PRINCIPLES GOVERNING MHA COMPENSATION

18. I recommend a level of remuneration that
- a. is relatively low, to encourage candidates who emphasize public service above all
 - b. is moderately low, to discourage financing of those who would not earn this in the market place
 - c. has a neutral level, neither really high nor low
 - d. is moderately high, to recognize the status of the political profession
 - e. is relatively high, to allow full-time service and the avoidance of financial sacrifice to Members or Members' families

19. I believe that a statement of appropriate compensation for MHAs should be included within the context of a broad “Code of Conduct” formulated with the involvement of Members.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

20. I believe that the matter of MHA compensation should be considered within the context of a wider set of reforms of the structure and operations of the House of Assembly.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

21. I believe that there should be reduction in the differences between Cabinet Ministers on the one hand, and Members of the House of Assembly on the other, with regard to the various perquisites and categories and levels of reimbursement available.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

22. I believe that there should be more of a “level playing field” as far as Ministers and Members of the House of Assembly are concerned, with regard to issues involving office space.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

Elaborate which matters need reform, if desired.

23. Salaries of those who hold such offices as that of the Speaker, House Leaders and Whips, Committee Chairs, and so forth, should be increased each year in line with the increases for Cabinet Ministers.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree
24. There is a need for a more “level playing field” between male and female members.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree
25. There should be gender-specific considerations applying to compensation and House administration.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree
26. I believe that there should be special leave and compensation arrangements made for Members who are new mothers.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree

STRUCTURE OF COMPENSATION

27. The structure of MHA compensation should include tax-free allowances.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree
28. All candidates should run for election on the expectation that they become full-time Members.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree
29. The structure of compensation should reflect the expectation that those elected serve as full-time Members.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree
30. The criteria for establishing what constitutes a full-time Member and a part-time Member have been made clear to me.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree

31. A Member should not be able to receive a major proportion of his/her indemnity/allowances for a short period of service in a calendar year brought on by the event of an election or sudden resignation.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

32. I find the overall level of compensation to MHAs to be reasonable.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

33. I find the overall level of compensation provided for *rural* MHAs is reasonable, in general.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

34. I find the overall level of compensation provided for *Labrador* MHAs is reasonable, in general.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

Elaborate if desired.

35. I find the level of compensation provided for *constituency office support* to me as an MHA to be adequate.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

36. The cost of constituency office support should be funded out of a constituency allowance and be decided upon by the Member.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

37. Members of the House of Assembly should have publicly provided space in a government building to provide for service to their constituents.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

38. If publicly provided space in a government building is not available to provide service to an MHA's constituents, because of the size or location or circumstances of the community, then there should be reasonable alternatives explored and offered.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

39. A Member of the House of Assembly who does not want to have a constituency allowance and wants to spend an equivalent amount on other heads of expenditure should be enabled to do so.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree
40. Members who serve on legislative committees (PAC, standing committees, and so forth) should all be paid the same rate for annual allowances, no matter what committee.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree
41. Members who serve on legislative committees (PAC, standing committees, and so forth) should be paid the same rate per sitting day, no matter what committee.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree
42. Members who serve on the Public Accounts Committee should be paid proportionately more than members of other committees.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree

43. The Morgan Commission outlined a structure of salaries for statutory office holders, and the principles that underlay this structure are listed below. These are fair and appropriate in today's context.

Leader of the Opposition - same as Cabinet Minister
Opposition House Leader - half of the salary of Leader of Opposition
Leader of a Recognized Third Party - half of the salary of Leader of Opposition
Speaker - same salary as Cabinet Minister
Deputy Speaker and Chairperson of Committees - half salary of Speaker
Deputy Chairperson of Committees - half salary of Chairperson
Party Whips - \$6000 - to be adjusted by IEC

These salaries, except for those of Party Whips, are to be increased each year in line with the increases for Cabinet Ministers.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

Elaborate if desired, or make reference to the longer question at end.

44. The block funding arrangement for Travel and Constituency Allowances should be continued.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

45. There should be a reasonable portion of MHA compensation designated for discretionary expenses.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree

COMPENSATION REGIME

46. The most appropriate person/body to apply the rules with regard to Members' compensation is
- a. the Speaker
 - b. the IEC as presently constituted
 - c. a reformed IEC
 - d. an independent officer of the legislature like an Integrity Commissioner
 - e. other
47. There should be receipts for all expenditures by Members where they are to be compensated.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree
48. Members' compensation should be set in a relatively unchanging way, that is, one is realistic enough in its philosophy and amounts to stand unchanged for the short to medium term.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree

49. Members' compensation should be indexed to reflect changing economic conditions.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

50. I have enough information about indexation to be able to make informed decisions on the matter of Members' compensation.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

51. The Clerk should have the responsibility to challenge the propriety and wisdom of discussions and decisions undertaken in IEC meetings.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

52. Compensation to MHAs should depend on attendance in the House.

- a. Strongly agree
- b. Moderately agree
- c. Neutral
- d. Moderately disagree
- e. Strongly disagree

53. There should be a “whistle-blower” process: an independent body to receive complaints about MHA compensation and expenditures, fraudulent activities by MHAs, or other inappropriate behaviour by MHAs, in confidence, and with immunity from retaliation against the whistle-blower.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree

FINANCE AND AUDITS

54. There is merit to the argument that “the Auditor General shouldn’t audit his/her own boss (the House of Assembly).”
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree
55. The Auditor General should be the auditor of all aspects of the House of Assembly’s accounts.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree

56. The level of scrutiny given to the Members should be the same as that given to officials of the House (Clerk, Deputy Clerk, etc) and officers of the House (Auditor General, Privacy Commissioner, etc).
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree
57. The financial management practices of the House of Assembly should be brought into line with those of the Executive Government, if there can be assurance that independence of the House can be assured.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree
58. The financial management practices of the House of Assembly should be brought into line with those of the Executive Government, even if there is some interference with the independence of the House.
- a. Strongly agree
 - b. Moderately agree
 - c. Neutral
 - d. Moderately disagree
 - e. Strongly disagree

RANKING AND EVALUATION EXERCISES

59. If indexing should be deemed necessary, my preference would be that the greatest emphasis would be placed on: (indicate your *preferred* option by “1”, your *least preferred* option by “10” and the other options in ascending order, from “2” to “9”).

Members’ compensation should be tied to a/the

- CPI (Consumer Price Index)
- COLA (Cost of Living Allowance)

- traditional levels relative to certain occupational groups in the workplace
- traditional levels relative to other legislatures
- current levels of Members’ salaries in other jurisdictions
- “ability to pay” measure of the provincial government, or a surrogate measure
- provincial fiscal capacity or financial situation
- levels of compensation of certain bargaining units in private sector
- public service salaries
- other measures.

You can elaborate on any or all of these items.

60. Which aspects of Members’ compensation deserve to be given the most attention and corrective action? (Indicate the most attention by “1”, the least attention option by “8”, and the other options in ascending order, from 2-7.)

- Indemnity
- Non-taxable allowance
- Travel reimbursement element (in session, not in session)
- Per diems
- Committee duty
- Separation allowances
- Constituency allowances element
- Others

61. Reviews of MHA compensation in the future should have as their general mandate (circle any that are appropriate):

- a. Incremental change to the rates of compensation
- b. Focussing on a few specific sections of the compensation regime

- c. Reviews of the role of the legislature as well as compensation
- d. Questioning only the amounts of the compensation
- e. Questioning both the principles and the amounts of the compensation

CHOICE OF PRINCIPLES PROFILE

Circle for each pair, the preferred principle for designing Members' compensation: that is, which is relatively more important?

Assure independence of the legislature	Financial management and accountability for public funds
Provide indemnity as major part of compensation regime	Indemnity as minor part of compensation regime.
Tax-free allowances	Or higher indemnities
Consideration of others affected by MHA allowances: families, charities, community groups	No consideration of others affected by MHA allowances: families, charities, community groups
Promote service of full-time Members by the structure of the compensation regime	Accommodate full-time as well as part-time Members by the structure of the compensation regime
Financial rewards of being an MHA should not be substantial	Financial rewards of being an MHA should be substantial
The province should situate itself in a rank or place relative to other jurisdictions regarding richness of MHA compensation	The province should not situate itself in a rank or place relative to other jurisdictions regarding richness of MHA compensation
There should be a multiplicity of categories in Members' compensation plan structures, in order to accommodate the complexities that arise out of the role of being a Member	There should be relatively few all-inclusive categories in Members' compensation plan structures, in order to facilitate flexible decision-making by Members
MHA compensation structures should be subject to continual adjustment	MHA compensation structures should not be subject to continual adjustment
Compensation review structures should have representatives of society on them	Compensation review structures should not have representatives of society on them

**APPROPRIATE AND INAPPROPRIATE USES OF MHA COMPENSATION
(CHECK ONE OF THE BOXES)**

TYPE OF EXPENSE	APPROPRIATE	APPROPRIATENESS DEPENDS ON CIRCUMSTANCES (ELABORATE IF DESIRED)	INAPPROPRIATE
Most charitable donations			
Donations where political party has already announced that a donation will be given			
Charitable tickets bought where a prize could result			
Tickets to dinners where a speaker or most of the audience belongs to the political party of the Member			
Grants to local sports teams			
Grants for team uniforms			
School scholarships			
School fundraisers			
Money to subsidize trips to provincial, national or international capitals for youth representing the district, the province or country			
Financial aid for medical-related transportation of constituents			

TYPE OF EXPENSE	APPROPRIATE	APPROPRIATENESS DEPENDS ON CIRCUMSTANCES (ELABORATE IF DESIRED)	INAPPROPRIATE
Financial aid for brochures for local or provincial associations			
Advertisements in a program for cultural, sports or other groups			
Gifts to commemorate a 100 th birthday or a 50 th wedding anniversary of constituents			
Emergency financial aid or provisions of the necessities of life to welfare recipients in need (<i>i.e.</i> pay power bill, purchase home appliances)			
Provincial flags			
Provincial lapel pins			
Trips to Ottawa on constituency business			
Members' rings			
In-home meals where restaurant meals not convenient (<i>i.e.</i> grocery bill)			
Numerous meals at high-end restaurants			
Christmas turkeys			

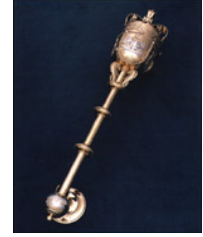
TYPE OF EXPENSE	APPROPRIATE	APPROPRIATENESS DEPENDS ON CIRCUMSTANCES (ELABORATE IF DESIRED)	INAPPROPRIATE
Representing constituents on appeal matters (<i>i.e.</i> Workers' Compensation, CPP Appeals, Social Services, <i>etc.</i>)			
Personal clothing			
Dry cleaning			
Personal cell calls			
Leased vehicles			
Travel luggage			
Promotional greeting cards			
Promotional calendars			
Promotional flowers			
Hotel accommodations above a certain dollar figure (\$300)			
Entertainment while travelling on MHA business			
Spousal travel			
Vehicle mileage reimbursement			
Airline tickets/other modes of travel			
Office rent			
Office space in building/company you own			

TYPE OF EXPENSE	APPROPRIATE	APPROPRIATENESS DEPENDS ON CIRCUMSTANCES (ELABORATE IF DESIRED)	INAPPROPRIATE
Office phone and phone line			
Office computer/laptop			
Office faxes and fax line			
Office furniture			
Office utilities			
Office paintings/decorative wall coverings			
Office space in MHA's personal residence			
Office phone and phone line if Member's office is in personal residence			
Office faxes and fax line if Member's office is in personal residence			
Office furniture if Member's office is in personal residence			
Office utilities if Member's office is in personal residence			
Office paintings/decorative wall coverings if Member's office is in personal residence			

TYPE OF EXPENSE	APPROPRIATE	APPROPRIATENESS DEPENDS ON CIRCUMSTANCES (ELABORATE IF DESIRED)	INAPPROPRIATE
Office grounds maintenance if Member's office is in personal residence			
Maintain second residence in St. John's			

APPROPRIATENESS OF THE MORGAN COMMISSION PROVISION FOR OFFICE HOLDERS

OFFICE	MORGAN PROVISION	YOUR SUGGESTED PROVISION
Leader of the Opposition	same as Cabinet Minister	
Opposition House Leader	half of the salary of Leader of Opposition	
Leader of a Recognized Third Party	half of the salary of Leader of Opposition	
Speaker	same salary as Cabinet Minister	
Deputy Speaker and Chairperson of Committees	half salary of Speaker	
Deputy Chairperson of Committees	half salary of Chairperson	
Party Whips	\$6000 (1989 dollars) - to be adjusted by IEC (and for inflation)	



Appendix 1.6

Survey Results

Appendix 1.6 Survey Results

Survey Tabulation Characteristics:

Party	Surveys Tabulated	Total
Opposition	8	13
Government		
Cabinet Ministers	12	15
Gov't Backbenchers	14	19
Premier	0	1
Incomplete	2	0
Total Members	36	48

Gender	Survey Tabulated	Total
Woman	8	10
Male	26	38
Incomplete	2	0
Total Members	36	48

District	Survey Tabulated	Total
Urban	8	14
Rural	24	34
Incomplete	4	0
Total Members	36	48

Combinations	Survey Tabulated	Total
R M Cabinet	7	9
R M Gov't	9	10
R M Opposition	2	9
R W Cabinet	1	1
R W Gov't	2	2
R W Opposition	3	3
U M Cabinet	1	3
U M Gov't	3	6
U M Opposition	0	1
U W Cabinet	2	2
U W Gov't	1	2
U W Opposition	0	0
Incomplete	5	0
Total Members	36	48

Rural – R

Urban – U

Woman – W

Male - M

GENERAL ISSUES

- 1. Are you familiar with the terms of reference of the Review Commission on Constituency Allowances and Related Matters?**

Almost completely	8
Completely	17
Not at all	1
Only in general	10

- 2. Are you familiar with the Morgan Commission Report of 1989 (Report of the Commission on Remuneration to the Members of the House of Assembly)?**

A little	1
Almost completely	9
Completely	5
Not at all	3
Only in general	18

- 3. Are you in support of the recommendations of the Morgan Commission Report, to the extent that you are familiar with them?**

Did not answer	4
Completely supportive	7
Neither strongly opposed nor strongly supportive	12
Somewhat supportive	13

- 4. Are you familiar with the decisions taken by the Internal Economy Commission in the course of any given year?**

A little	5
Almost completely	10
Completely	7
Only in general	14

- 5. It is my experience that the decisions of the IEC have been communicated to Members in a timely and clear fashion.**

Moderately agree	15
Moderately disagree	6
Neutral	3
Strongly agree	6
Strongly disagree	6

- 6. I feel it is time to re-evaluate the role, functions and practices of the Internal Economy Commission.**
- | | |
|---------------------|----|
| Moderately agree | 14 |
| Moderately disagree | 6 |
| Neutral | 4 |
| Strongly agree | 12 |
- 7. There should be some mechanism found to lessen the numerical predominance of Government Members on the Internal Economy Commission.**
- | | |
|---------------------|---|
| Moderately agree | 4 |
| Moderately disagree | 8 |
| Neutral | 8 |
| Strongly agree | 7 |
| Strongly disagree | 9 |
- 8. In the past, the principle of the independence of the House has been given more weight than the principles of financial management in the administration of the House.**
- | | |
|---------------------|----|
| Did not answer | 1 |
| Moderately agree | 15 |
| Moderately disagree | 4 |
| Neutral | 6 |
| Strongly agree | 8 |
| Strongly disagree | 2 |
- 9. Other jurisdictions (federal and provincial) appear to have a better regime (management structure) for deciding Members' compensation than Newfoundland and Labrador.**
- | | |
|---------------------|----|
| Did not answer | 1 |
| Moderately agree | 4 |
| Moderately disagree | 5 |
| Neutral | 22 |
| Strongly agree | 1 |
| Strongly disagree | 3 |

10. Other jurisdictions (federal and provincial) appear to have a better system (principles and structure) for Members' compensation than Newfoundland and Labrador.

Did not answer	1
Moderately agree	3
Moderately disagree	4
Neutral	24
Strongly agree	1
Strongly disagree	3

11. Financial management practices of the House of Assembly are generally similar to those of the Executive Government.

Did not answer	1
Moderately agree	8
Moderately disagree	3
Neutral	17
Strongly agree	3
Strongly disagree	4

CONDUCT OF REVIEWS

12. It is my view that the studies of MHA compensation should be conducted by:

a commission appointed by the Speaker	8
an arm's-length, independent commissioner appointed by statute	20
another alternative (elaborate on attached sheet)	1
the Internal Economy Commission as presently constituted	7

13. Such reviews should be conducted:

Did not answer	1
after every general election	5
at some regular period, say every five years	16
at some regular period, say every ten years	8
by some economic, or societal, index that has an automatic trigger	4
when the IEC determines	2

14. The findings of such reviews should be binding.

Did not answer	1
Moderately agree	16
Neutral	3
Strongly agree	14
Strongly disagree	2

15. The findings of reviews of Members' compensation should be subject to review by the whole House of Assembly and voted on as a free vote.

Did not answer	1
Moderately agree	7
Moderately disagree	5
Neutral	5
Strongly agree	12
Strongly disagree	6

16. The compensation system for Members should take into consideration others affected by MHA allowances: families, charities, community groups and so forth.

Did not answer	1
Moderately agree	8
Moderately disagree	2
Neutral	1
Strongly agree	21
Strongly disagree	3

17. The compensation system review for Members should also regularly take into consideration compensation for officials of the House (such as the Clerk, Deputy Clerk, and others) and officers of the House (such as the Child and Youth Advocate, Privacy Commissioner, and others).

Did not answer	2
Moderately agree	8
Moderately disagree	4
Neutral	6
Strongly agree	9
Strongly disagree	7

PRINCIPLES GOVERNING MHA COMPENSATION

- 18. I recommend a level of remuneration that:**
- | | |
|--|----|
| has a neutral level, neither really high nor low | 3 |
| is moderately high, to recognize the status of the political profession | 1 |
| is moderately low, to discourage financing of those who would not earn this in the market place | 1 |
| is relatively high, to allow full-time service and the avoidance of financial sacrifice to Members or Members' families. | 31 |
- 19. I believe that a statement of appropriate compensation for MHAs should be included within the context of a broad "Code of Conduct" formulated with the involvement of Members.**
- | | |
|---------------------|----|
| Did not answer | 2 |
| Moderately agree | 15 |
| Moderately disagree | 1 |
| Neutral | 3 |
| Strongly agree | 14 |
| Strongly disagree | 1 |
- 20. I believe that the matter of MHA compensation should be considered within the context of a wider set of reforms of the structure and operations of the House of Assembly.**
- | | |
|---------------------|---|
| Did not answer | 1 |
| Moderately agree | 9 |
| Moderately disagree | 9 |
| Neutral | 5 |
| Strongly agree | 9 |
| Strongly disagree | 3 |

21. I believe that there should be reduction in the differences between Cabinet Ministers on the one hand, and Members of the House of Assembly on the other, with regard to the various perquisites and categories and levels of reimbursement available.

Did not answer	1
Moderately agree	8
Moderately disagree	10
Neutral	7
Strongly agree	4
Strongly disagree	6

22. I believe that there should be more of a “level playing field” as far as Ministers and Members of the House of Assembly are concerned, with regard to issues involving office space.

Did not answer	2
Moderately agree	6
Moderately disagree	3
Neutral	6
Strongly agree	13
Strongly disagree	6

23. Salaries of those who hold such offices as that of the Speaker, House Leaders and Whips, Committee Chairs, and so forth, should be increased each year in line with the increases for Cabinet Ministers.

Did not answer	2
Moderately agree	13
Moderately disagree	3
Neutral	5
Strongly agree	12
Strongly disagree	1

24. There is a need for a more “level playing field” between male and female members.

Did not answer	3
Moderately agree	6
Moderately disagree	2
Neutral	10
Strongly agree	6
Strongly disagree	9

25. There should be gender-specific considerations applying to compensation and House administration.

Did not answer	2
Moderately agree	2
Moderately disagree	5
Neutral	9
Strongly agree	4
Strongly disagree	14

26. I believe that there should be special leave and compensation arrangements made for Members who are new mothers.

Did not answer	2
Moderately agree	7
Moderately disagree	3
Neutral	7
Strongly agree	15
Strongly disagree	2

STRUCTURE OF COMPENSATION

27. The structure of MHA compensation should include tax-free allowances.

Did not answer	1
Moderately agree	8
Moderately disagree	1
Neutral	7
Strongly agree	19

28 All candidates should run for election on the expectation that they become full-time Members.

Moderately agree	6
Moderately disagree	2
Neutral	3
Strongly agree	25

29. The structure of compensation should reflect the expectation that those elected serve as full-time Members.

Moderately agree	6
Moderately disagree	1
Neutral	2
Strongly agree	27

30. The criteria for establishing what constitutes a full-time Member and a part-time Member have been made clear to me.

Moderately agree	7
Moderately disagree	13
Neutral	3
Strongly agree	9
Strongly disagree	4

31. A Member should not be able to receive a major proportion of his/her indemnity/allowances for a short period of service in a calendar year brought on by the event of an election or sudden resignation.

Did not answer	1
Moderately agree	8
Moderately disagree	1
Neutral	8
Strongly agree	17
Strongly disagree	1

32. I find the overall level of compensation to MHAs to be reasonable.

Moderately agree	21
Moderately disagree	4
Neutral	5
Strongly agree	4
Strongly disagree	2

33. I find the overall level of compensation provided for rural MHAs is reasonable, in general.

Did not answer	1
Moderately agree	14
Moderately disagree	8
Neutral	5
Strongly agree	3
Strongly disagree	5

34. I find the overall level of compensation provided for Labrador MHAs is reasonable, in general.

Did not answer	3
Moderately agree	9
Moderately disagree	2
Neutral	13
Strongly agree	5
Strongly disagree	4

35. I find the level of compensation provided for constituency office support to me as an MHA to be adequate.

Moderately agree	7
Moderately disagree	11
Neutral	4
Strongly agree	4
Strongly disagree	10

36. The cost of constituency office support should be funded out of a constituency allowance and be decided upon by the Member.

Moderately agree	9
Moderately disagree	8
Neutral	5
Strongly agree	8
Strongly disagree	6

37. Members of the House of Assembly should have publicly provided space in a government building to provide service to their constituents.

Moderately agree	10
Moderately disagree	5
Neutral	5
Strongly agree	14
Strongly disagree	2

38. If publicly provided space in a government building is not available to provide service to an MHA's constituents, because of the size or location or circumstances of the community, then there should be reasonable alternatives explored and offered.

Moderately agree	9
Moderately disagree	2
Neutral	4
Strongly agree	18
Strongly disagree	3

39. A Member of the House of Assembly who does not want to have a constituency allowance and wants to spend an equivalent amount on other heads of expenditure should be enabled to do so.

Did not answer	2
Moderately agree	9
Moderately disagree	7
Neutral	6
Strongly agree	2
Strongly disagree	10

40. Members who serve on legislative committees (PAC, standing committees, and so forth) should all be paid the same rate for annual allowances, no matter what committee.

Did not answer	1
Moderately agree	4
Moderately disagree	6
Neutral	8
Strongly agree	15
Strongly disagree	2

41. Members who serve on legislative committees (PAC, standing committees, and so forth) should be paid the same rate per sitting day, no matter what committee.

Did not answer	2
Moderately agree	9
Moderately disagree	4
Neutral	5
Strongly agree	15
Strongly disagree	1

42. Members who serve on the Public Accounts Committee should be paid proportionately more than members of other committees.

Did not answer	1
Moderately agree	6
Moderately disagree	6
Neutral	13
Strongly agree	3
Strongly disagree	7

43. The Morgan Commission outlined a structure of salaries for statutory office holders, and the principles that underlay this structure are listed below. These are fair and appropriate in today's context.

- Leader of the Opposition - same as Cabinet Minister
- Opposition House Leader - half of the salary of Leader of Opposition
- Leader of a Recognized Third Party - half of the salary of Leader of Opposition
- Speaker - same salary as Cabinet Minister
- Deputy Speaker and Chairperson of Committees - half salary of Speaker
- Deputy Chairperson of Committees - half salary of Chairperson
- Party Whips - \$6000 - to be adjusted by IEC

These salaries, except for those of Party Whips, are to be increased each year in line with the increases for Cabinet Ministers.

Did not answer	1
Moderately agree	12
Moderately disagree	2
Neutral	7
Strongly agree	13
Strongly disagree	1

44. The block funding arrangement for Travel and Constituency Allowances should be continued.

Moderately agree	8
Neutral	2
Strongly agree	26

45. There should be a reasonable portion of MHA compensation designated for discretionary expenses.

Moderately agree	8
Moderately disagree	1
Neutral	1
Strongly agree	25
Strongly disagree	1

COMPENSATION REGIME

46. The most appropriate person/body to apply the rules with regard to Members' compensation is

a reformed IEC	12
an independent officer of the legislature	10
other	1
the IEC as presently constituted	11
the Speaker	2

47. There should be receipts for all expenditures by Members where they are to be compensated.

Moderately agree	5
Moderately disagree	6
Neutral	2
Strongly agree	21
Strongly disagree	2

48. Members' compensation should be set in a relatively unchanging way, that is, one realistic enough in its philosophy and amounts to stand unchanged for the short to medium term.

Did not answer	1
Moderately agree	12
Moderately disagree	2
Neutral	4
Strongly agree	15
Strongly disagree	2

49. Members' compensation should be indexed to reflect changing economic conditions.

Moderately agree	9
Moderately disagree	2
Neutral	2
Strongly agree	23

50. I have enough information about indexation to be able to make informed decisions on the matter of Members' compensation.

Moderately agree	18
Moderately disagree	2
Neutral	7
Strongly agree	9

51. The Clerk should have the responsibility to challenge the propriety and wisdom of discussions and decisions undertaken in IEC meetings.

Did not answer	1
Moderately agree	10
Moderately disagree	6
Neutral	8
Strongly agree	9
Strongly disagree	2

52. Compensation to MHAs should depend on attendance in the House.

Moderately agree	6
Moderately disagree	9
Neutral	9
Strongly agree	6
Strongly disagree	6

53. There should be a “whistle-blower” process: an independent body to receive complaints about MHA compensation and expenditures, fraudulent activities by MHAs, or other inappropriate behaviour by MHAs, in confidence, and with immunity from retaliation against the whistle-blower.

Did not answer	1
Moderately agree	6
Moderately disagree	6
Neutral	7
Strongly agree	4
Strongly disagree	12

FINANCE AND AUDITS

54. There is merit to the argument that “the Auditor General shouldn’t audit his/her own boss (the House of Assembly).”

Did not answer	1
Moderately agree	7
Moderately disagree	12
Neutral	2
Strongly agree	2
Strongly disagree	12

55. The Auditor General should be the auditor of all aspects of the House of Assembly’s accounts.

Did not answer	1
Moderately agree	15
Moderately disagree	1
Neutral	3
Strongly agree	14
Strongly disagree	2

56. The level of scrutiny given to the Members should be the same as that given to officials of the House (Clerk, Deputy Clerk, *et al.*) and officers of the House (Auditor General, Privacy Commissioner, *et al.*).

Moderately agree	11
Moderately disagree	1
Neutral	2
Strongly agree	22

57. The financial management practices of the House of Assembly should be brought into line with those of the Executive Government, if there can be assurance that independence of the House can be assured.

Moderately agree	8
Moderately disagree	1
Neutral	6
Strongly agree	21

58. **The financial management practices of the House of Assembly should be brought into line with those of the Executive Government, even if there is some interference with the independence of the House.**

Did not answer	1
Moderately agree	9
Moderately disagree	7
Neutral	10
Strongly agree	2
Strongly disagree	7

RANKING AND EVALUATION EXERCISES

59. **If indexing should be deemed necessary, my preference would be that the greatest emphasis would be placed on: (indicate your preferred option by “1”, your least preferred option by “10” and the other options in ascending order, from “2” to “9”).**

Members compensation should be tied to a/the

CPI (Consumer Price Index)

<i>Rank</i>	<i>Occurrences</i>
Did not answer	16
1	3
2	9
3	2
4	5
5	1

COLA (a Cost of Living Allowance)

<i>Rank</i>	<i>Occurrences</i>
Did not answer	16
1	5
2	4
3	6
4	1
5	2
6	2

traditional levels relative to certain occupational groups in the workplace

<i>Rank</i>	<i>Occurrences</i>
Did not answer	15
1	2
2	1
3	3
4	4
5	4
6	3
7	1
9	2
10	1

traditional levels relative to other legislatures

<i>Rank</i>	<i>Occurrences</i>
Did not answer	14
2	1
3	5
4	3
5	2
6	2
7	4
8	2
9	3

current levels of Members' salaries in other jurisdictions

<i>Rank</i>	<i>Occurrences</i>
Did not answer	13
1	3
2	2
3	1
4	3
5	5
6	2
7	3
8	4

“ability to pay” measure of the provincial government, or a surrogate measure

<i>Rank</i>	<i>Occurrences</i>
Did not answer	15
3	1
4	1
5	1
6	3
7	6
8	6
9	2
10	1

provincial fiscal capacity or financial situation

<i>Rank</i>	<i>Occurrences</i>
Did not answer	14
2	3
3	1
5	1
6	4
7	4
8	5
9	3
10	1

levels of compensation of certain bargaining units in private sector

<i>Rank</i>	<i>Occurrences</i>
Did not answer	15
1	2
2	2
3	1
4	1
5	3
6	3
7	1
8	2
9	6

public service salaries

<i>Rank</i>	<i>Occurrences</i>
Did not answer	13
1	9
2	2
3	3
4	1
5	1
8	1
9	4
10	2

other measures

<i>Rank</i>	<i>Occurrences</i>
Did not answer	17
1	2
5	1
6	1
7	1
10	14

60. Which aspects of Members' compensation deserve to be given the most attention and corrective action? (Indicate the most attention by "1", the least attention option by "8", and the other options in ascending order, from 2-7.)

Indemnity

<i>Rank</i>	<i>Occurrences</i>
Did not answer	16
1	5
2	2
3	3
4	1
5	3
6	2
7	4

Non-taxable allowance

<i>Rank</i>	<i>Occurrences</i>
Did not answer	17
1	2
2	4
3	2
4	5
5	3
6	2
7	1

travel reimbursement element (in session, not in session)

<i>Rank</i>	<i>Occurrences</i>
Did not answer	16
1	4
2	6
3	7
4	1
5	2

Per diems

<i>Rank</i>	<i>Occurrences</i>
Did not answer	16
1	1
2	3
3	4
4	5
5	3
6	3
7	1

Committee duty

<i>Rank</i>	<i>Occurrences</i>
Did not answer	13
1	3
2	2
3	1
4	3
5	5
6	2
7	3
8	4

Separation allowances

<i>Rank</i>	<i>Occurrences</i>
Did not answer	16
1	1
2	1
5	3
6	8
7	6
8	1

Constituency allowances element

<i>Rank</i>	<i>Occurrences</i>
Did not answer	13
1	11
2	5
3	1
4	3
5	2
6	1

Others

<i>Rank</i>	<i>Occurrences</i>
Did not answer	17
1	1
7	1
8	17

61. Reviews of MHA compensation in the future should have as their general mandate (circle any that are appropriate):

1. Incremental change to the rates of compensation

Did not answer	5
No	27
Yes	4

2. Focussing on a few specific sections of the compensation regime

Did not answer	5
No	27
Yes	4

3. Reviews of the role of the legislature as well as compensation

Did not answer	5
No	24
Yes	7

4. Questioning only the amounts of the compensation

Did not answer	5
No	10
Yes	21

5. Questioning both the principles and the amounts of the compensation

Did not answer	5
No	15
Yes	16

CHOICE OF PRINCIPLES PROFILE

Principle 1

Did not answer	5
Assure independence of the legislature	8
Financial management and accountability for public funds	23

Principle 2

Did not answer	7
Provide indemnity as major part of compensation regime	21
Indemnity as minor part of compensation regime	8

Principle 3

Did not answer	7
Tax-free allowances	18
Higher indemnities	11

Principle 4

Did not answer	5
Consideration of others affected by MHA allowances: families, charities, community groups	27
No consideration of others affected by MHA allowances: families, charities, community groups	4

Principle 5

Did not answer	3
Promote service by full-time Members by the structure of the compensation regime	28
Accommodate full-time as well as part-time members by the structure of the compensation regime	5

Principle 6

Did not answer	5
Financial rewards of being an MHA should not be substantial	2
Financial rewards of being an MHA should be substantial	29

Principle 7

Did not answer	5
The province should situate itself in a rank or place relative to other jurisdictions regarding richness of MHA compensation	18
The province should not situate itself in a rank or place relative to other jurisdictions regarding richness of MHA compensation	13

Principle 8

Did not answer	6
There should be a multiplicity of categories in Members' compensation plan structures, in order to accommodate the complexities that arise out of the role of being a Member	14
There should be relatively few all-inclusive categories in Members' compensation plan structures, in order to facilitate flexible decision-making by Members	16

Principle 9

Did not answer	4
MHA compensation structures should be subject to continual adjustment	27
MHA compensation structures should not be subject to continual adjustment	5

Principle 10

Did not answer	4
Compensation review structures should have representatives of society on them	18
Compensation review structures should not have representatives of society on them	14

APPROPRIATE AND INAPPROPRIATE USES OF MHA COMPENSATION

1. Most charitable donations

Did not answer	1
APPROPRIATE	27
DEPENDS	6
INAPPROPRIATE	2

2. Donations where political party has already announced that a donation will be given

Did not answer	1
APPROPRIATE	3
DEPENDS	14
INAPPROPRIATE	18

3. Charitable tickets bought where a prize could result

APPROPRIATE	9
DEPENDS	14
INAPPROPRIATE	13

4. Tickets to dinners where a speaker or most of the audience belongs to the political party of the Member

APPROPRIATE	5
DEPENDS	10
INAPPROPRIATE	21

5. Grants to local sports teams

APPROPRIATE	26
DEPENDS	6
INAPPROPRIATE	4

6. Grants for team uniforms

APPROPRIATE	24
DEPENDS	6
INAPPROPRIATE	6

7. School scholarships

APPROPRIATE	30
DEPENDS	3
INAPPROPRIATE	3

8. School fundraisers

Did not answer	4
APPROPRIATE	28
DEPENDS	3
INAPPROPRIATE	1

9. Money to subsidize trips to provincial, national or international capitals for youth representing the district, province or country

APPROPRIATE	29
DEPENDS	5
INAPPROPRIATE	2

10. Financial aid for medical-related transportation of constituents

APPROPRIATE	22
DEPENDS	9
INAPPROPRIATE	5

11. Financial aid for brochures for local or provincial associations

Did not answer	1
APPROPRIATE	18
DEPENDS	12
INAPPROPRIATE	5

12. Advertisements in a program for cultural, sports or other groups	
APPROPRIATE	26
DEPENDS	9
INAPPROPRIATE	1
13. Gifts to commemorate a 100th birthday or a 50th wedding anniversary of constituents	
APPROPRIATE	27
DEPENDS	5
INAPPROPRIATE	4
14. Emergency financial aid or provisions of the necessities of life to welfare recipients in need (<i>i.e.</i> pay power bill, purchase home appliances)	
APPROPRIATE	19
DEPENDS	7
INAPPROPRIATE	10
15. Provincial flags	
Did not answer	1
APPROPRIATE	30
DEPENDS	3
inappropriate	2
16. Provincial lapel pins	
APPROPRIATE	30
DEPENDS	6
17. Trips to Ottawa on Constituency Business	
APPROPRIATE	23
DEPENDS	10
INAPPROPRIATE	3
18. Members' rings	
DEPENDS	6
INAPPROPRIATE	30

19. In-home meals where restaurant meals not convenient (<i>i.e.</i> grocery bill)	
Did not answer	1
APPROPRIATE	4
DEPENDS	10
INAPPROPRIATE	21
20. Numerous meals at high-end restaurants	
Did not answer	1
DEPENDS	9
INAPPROPRIATE	26
21. Christmas turkeys	
APPROPRIATE	7
DEPENDS	12
INAPPROPRIATE	17
22. Representing constituents on appeal matters (<i>i.e.</i> Workers Compensation, CPP Appeals, Social Services, <i>etc.</i>)	
APPROPRIATE	29
DEPENDS	7
23. Personal clothing	
DEPENDS	7
INAPPROPRIATE	29
24. Dry cleaning	
APPROPRIATE	3
DEPENDS	11
INAPPROPRIATE	22
25. Personal cell calls	
APPROPRIATE	11
DEPENDS	19
INAPPROPRIATE	6

26. Leased vehicles	
APPROPRIATE	11
DEPENDS	16
INAPPROPRIATE	9
27. Travel luggage	
Did not answer	1
APPROPRIATE	1
DEPENDS	6
INAPPROPRIATE	28
28. Promotional greeting cards	
APPROPRIATE	26
DEPENDS	8
INAPPROPRIATE	2
29. Promotional calendars	
APPROPRIATE	23
DEPENDS	9
INAPPROPRIATE	4
30. Promotional flowers	
APPROPRIATE	19
DEPENDS	6
INAPPROPRIATE	11
31. Hotel accommodations above a certain dollar figure (\$300)	
APPROPRIATE	3
DEPENDS	17
INAPPROPRIATE	16
32. Entertainment while traveling on MHA business	
APPROPRIATE	19
DEPENDS	16
INAPPROPRIATE	1

33. Spousal travel	
APPROPRIATE	2
DEPENDS	11
INAPPROPRIATE	23
34. Vehicle mileage reimbursement	
APPROPRIATE	32
DEPENDS	4
35. Airline tickets/other modes of travel	
APPROPRIATE	30
DEPENDS	5
INAPPROPRIATE	1
36. Office rent	
APPROPRIATE	26
DEPENDS	8
INAPPROPRIATE	2
37. Office space in building/company you own	
Did not answer	1
APPROPRIATE	2
DEPENDS	15
INAPPROPRIATE	18
38. Office phone and phone line	
APPROPRIATE	34
DEPENDS	1
INAPPROPRIATE	1
39. Office computer/laptop	
APPROPRIATE	35
INAPPROPRIATE	1

40. Faxes and fax line	
APPROPRIATE	35
INAPPROPRIATE	1
41. Office furniture	
Did not answer	1
APPROPRIATE	30
DEPENDS	4
INAPPROPRIATE	1
42. Office utilities	
APPROPRIATE	33
DEPENDS	2
INAPPROPRIATE	1
43. Office paintings/decorative wall coverings	
APPROPRIATE	17
DEPENDS	13
INAPPROPRIATE	6
44. Office space in MHAs' personal residence	
appropriate	5
depends	16
inappropriate	15
45. Office phone and phone line if Member's office is in personal residence	
APPROPRIATE	21
DEPENDS	10
INAPPROPRIATE	5
46. Office faxes and fax line if Members' office is in personal residence	
APPROPRIATE	23
DEPENDS	8
INAPPROPRIATE	5

47. Office furniture if Member's office is in personal residence

APPROPRIATE	17
DEPENDS	11
INAPPROPRIATE	8

48. Office utilities if Member's office is in personal residence

APPROPRIATE	13
DEPENDS	10
INAPPROPRIATE	13

49. Office paintings/decorative wall coverings if Member's office is in personal

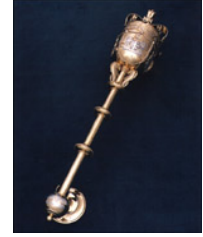
APPROPRIATE	8
DEPENDS	6
INAPPROPRIATE	22

50. Office grounds maintenance if Member's office is in personal residence

APPROPRIATE	1
DEPENDS	3
INAPPROPRIATE	32

51. Maintain second residence in St. John's

APPROPRIATE	23
DEPENDS	11
Inappropriate	2



Appendix 1.7

Caucus Meeting Attendance

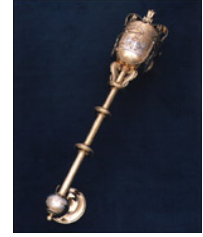
Appendix 1.7 Caucus Meeting Attendance

PC Caucus

Joan Burke
Felix Collins
Dave Denine
Kathy Dunderdale
Roger Fitzgerald
Clayton Forsey
Terry French
Kathy Goudie
Harry Harding
Tom Hedderson
Jim Hodder
Ray Hunter
Clyde Jackman
Charlene Johnson
Kevin O'Brien
Paul Oram
Sheila Osborne
Tom Osborne
John Ottenheimer
Bob Ridgley
Paul Shelly
Shawn Skinner
Dianne Whalen
Premier Danny Williams
Ross Wiseman
Wally Young

Liberal Caucus:

Percy Barrett
Roland Butler
Yvonne Jones
Eddie Joyce
Oliver Langdon
Kelvin Parsons
Gerry Reid
George Sweeney
Anna Thistle



Appendix 5.1

Sample Codes of Conduct

Appendix 5.1 Sample Codes of Conduct

- (A) United Kingdom House of Commons
- (B) Legislative Assembly of Saskatchewan
- (C) Legislative Assembly of Nunavut
- (D) Federal House of Commons



Appendix 5.1 (A)

United Kingdom House of Commons Code of Conduct



The Code of Conduct

together with

The Guide to the Rules relating to the conduct of Members

2005

Appendix 5.1 (A) United Kingdom House of Commons



The Code of Conduct

*Approved by The House of Commons on
13 July 2005*

together with

The Guide to the Rules relating to the conduct of Members

*Approved by the House of Commons on
14 May 2002*

*Ordered by The House of Commons
to be printed 13 July 2005*

Appendix 5.1 (A) United Kingdom House of Commons

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Appendix 5.1 (A) United Kingdom House of Commons

The Code of Conduct for Members of Parliament

Prepared pursuant to the Resolution of the House of 19th July 1995

I. Purpose of the Code

1. The purpose of this Code of Conduct is to assist Members in the discharge of their obligations to the House, their constituents and the public at large by:
 - a) Providing guidance on the standards of conduct expected of Members in discharging their parliamentary and public duties, and in so doing
 - b) Providing the openness and accountability necessary to reinforce public confidence in the way in which Members perform those duties.

II. Scope of the Code

2. The Code applies to Members in all aspects of their public life. It does not seek to regulate what Members do in their purely private and personal lives.
3. The obligations set out in this Code are complementary to those which apply to all Members by virtue of the procedural and other rules of the House and the rulings of the Chair, and to those which apply to Members falling within the scope of the Ministerial Code.

III. Public Duties of Members

4. By virtue of the oath, or affirmation, of allegiance taken by all Members when they are elected to the House, Members have a duty to be faithful and bear true allegiance to Her Majesty the Queen, her heirs and successors, according to law.
5. Members have a duty to uphold the law, including the general law against discrimination, and to act on all occasions in accordance with the public trust placed in them.
6. Members have a general duty to act in the interests of the nation as a whole; and a special duty to their constituents.

IV. General Principles of Conduct

7. In carrying out their parliamentary and public duties, Members will be expected to observe the following general principles of conduct identified by the Committee on Standards in Public Life in its First Report as applying to holders of public office.¹ These principles will be taken into consideration when any complaint is received of breaches of the provisions in other sections of the Code.

¹ Cm 2850-I, p 14.

“Selflessness

Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Openness

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

Leadership

Holders of public office should promote and support these principles by leadership and example.”

V. Rules of Conduct

8. Members are expected in particular to observe the following rules and associated Resolutions of the House.

9. Members shall base their conduct on a consideration of the public interest, avoid conflict between personal interest and the public interest and resolve any conflict between the two, at once, and in favour of the public interest.

- 10.** No Member shall act as a paid advocate in any proceeding of the House.²
- 11.** The acceptance by a Member of a bribe to influence his or her conduct as a Member, including any fee, compensation or reward in connection with the promotion of, or opposition to, any Bill, Motion, or other matter submitted, or intended to be submitted to the House, or to any Committee of the House, is contrary to the law of Parliament.³
- 12.** In any activities with, or on behalf of, an organisation with which a Member has a financial relationship, including activities which may not be a matter of public record such as informal meetings and functions, he or she must always bear in mind the need to be open and frank with Ministers, Members and officials.
- 13.** Members must bear in mind that information which they receive in confidence in the course of their parliamentary duties should be used only in connection with those duties, and that such information must never be used for the purpose of financial gain.
- 14.** Members shall at all times ensure that their use of expenses, allowances, facilities and services provided from the public purse is strictly in accordance with the rules laid down on these matters, and that they observe any limits placed by the House on the use of such expenses, allowances, facilities and services.
- 15.** Members shall at all times conduct themselves in a manner which will tend to maintain and strengthen the public's trust and confidence in the integrity of Parliament and never undertake any action which would bring the House of Commons, or its Members generally, into disrepute.

VI. Registration and Declaration of Interests

- 16.** Members shall fulfil conscientiously the requirements of the House in respect of the registration of interests in the Register of Members' Interests and shall always draw attention to any relevant interest in any proceeding of the House or its Committees, or in any communications with Ministers, Government Departments or Executive Agencies.⁴

VII. Duties in respect of the Parliamentary Commissioner for Standards and the Committee on Standards and Privileges

- 17.** The application of this Code shall be a matter for the House of Commons, and for the Committee on Standards and Privileges and the Parliamentary Commissioner for Standards acting in accordance with Standing Orders Nos 149 and 150 respectively.
- 18.** Members shall cooperate, at all stages, with any investigation into their conduct by or under the authority of the House.
- 19.** No Member shall lobby a member of the Committee on Standards and Privileges in a manner calculated or intended to influence their consideration of a complaint of a breach of this Code.

² Resolution of 6 November 1995.

³ Resolutions of 2 May 1695, 22 June 1858, and 15 July 1947 as amended on 6 November 1995 and 14 May 2002.

⁴ Resolutions of the House of 22 May 1974, 12 June 1975 as amended on 19 July 1995, 12 June 1975, 17 December 1985, 6 November 1995 as amended on 14 May 2002, and 13 July 1992.

Appendix 5.1 (A) United Kingdom House of Commons

The Guide to the Rules relating to the conduct of Members

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The Guide to the Rules relating to the conduct of Members

Introduction

1. The purpose of this Guide is to assist Members in discharging the duties placed upon them by the Code of Conduct agreed by the House. It replaces the Guide approved by the House on 24 July 1996 (HC 688 (1995–96)).

2. No written guidance can provide for all circumstances; when in doubt Members should seek the advice of the Parliamentary Commissioner for Standards who, if necessary, will seek adjudication from the Committee on Standards and Privileges.

3. The Guide is divided into four Sections dealing with (1) Registration of Interests (paragraphs 8–54); (2) Declaration of Interests (paragraphs 55–70); (3) Lobbying for Reward or Consideration (paragraphs 71–82) and (4) Procedure for Complaints (paragraphs 83–93).

4. The Code of Conduct provides a framework within which acceptable conduct should be judged. The purpose of the Resolution of 6th November 1995 relating to “Conduct of Members” is to remove a major area of potential conflict of interest by prohibiting lobbying for reward or consideration. This Guide contains guidelines (paragraph 75) to assist Members in applying the rule. A further rule (paragraph 82) deals with the conflict of interest that may arise when a Member holding a relevant financial interest takes part in a delegation involving the source of that interest.

5. Other Resolutions of the House, agreed on 19th July and 6th November 1995, supplement and strengthen the long established rules on disclosure of financial interest. The House has two distinct but related methods for the disclosure of the personal financial interests of its Members: registration of interests in a Register which is open for public inspection; and declaration of interest in the course of debate in the House and in other contexts. The main purpose of the Register is to give public notification on a continuous basis of those pecuniary interests held by Members which might be thought to influence their parliamentary conduct or actions. The main purpose of declaration of interest is to ensure that fellow Members of the House and the public are made aware, at the appropriate time when a Member is making a speech in the House or in Committee or participating in any other proceedings of the House, of any past, present or expected future pecuniary interest which might reasonably be thought to be relevant to those proceedings. The Resolution of 19th July 1995 provides for declaration of interest in respect of all written notices (paragraph 60). The Resolution of 6th November 1995 relating to certain agreements for the provision of services requires the deposit of such agreements with the Commissioner for Standards (paragraphs 49–54).

6. The rules described in this Guide derive their authority from Resolutions of the House, rather than from statute or common law, and are therefore enforceable by the House of Commons.

7. Ministers of the Crown who are Members of the House of Commons are subject to the rules of registration and declaration in the same way as all other Members (although

Ministerial office is not registrable and the restrictions imposed by the ban on lobbying for reward or consideration do not apply to Ministers when acting in the House as Ministers). In addition, Ministers are subject to further guidelines and requirements laid down by successive Prime Ministers in order to ensure that no conflict arises, or appears to arise, between their private interests and their public duties (“The Ministerial Code”). These requirements are not enforced by the House of Commons and so are beyond the scope of this Guide.

1. Registration of Members' Interests

Rules of the House

"Every Member of the House of Commons shall furnish to a Registrar of Members' Interests such particulars of his registrable interests as shall be required, and shall notify to the Registrar any alterations which may occur therein, and the Registrar shall cause these particulars to be entered in a Register of Members' Interests which shall be available for inspection by the public."

(Resolution of the House of 22nd May 1974)

"For the purposes of the Resolution of the House of 22nd May 1974 in relation of disclosure of interests in any proceeding of the House or its Committees, any interest declared in a copy of the Register of Members' Interests shall be regarded as sufficient disclosure for the purpose of taking part in any division of the House or in any of its Committees."

(Part of the Resolution of the House of 12th June 1975)

8. Under the Resolution agreed by the House on 22nd May 1974, and under the Code of Conduct, Members are required to register their pecuniary interests in a Register of Members' Interests. The duty of compiling the Register now rests with the Parliamentary Commissioner for Standards, whose functions are set out in Standing Order No. 150. The Commissioner is assisted by the Registrar of Members' Interests.

Definition of the Register's purpose

9. The main purpose of the Register of Members' Interests is "to provide information of any pecuniary interest or other material benefit which a Member receives which might reasonably be thought by others to influence his or her actions, speeches or votes in Parliament, or actions taken in his or her capacity as a Member of Parliament."¹ The registration form specifies ten Categories of registrable interests which are described below. Apart from the specific rules, there is a more general obligation upon Members to keep the overall definition of the Register's purpose in mind when registering their interests.

10. The purpose of registration is openness. Registration of an interest does not imply any wrongdoing.

Duties of Members in respect of registration

11. Members of Parliament are required to complete a registration form and submit it to the Commissioner for Standards within three months of their election to the House (whether at a general election or a by-election). After the initial publication of the Register (or, in the case of Members returned at by-elections, after their initial registration) it is the responsibility of Members to notify changes in their registrable interests within four weeks of each change occurring.

12. Any Member having a registrable interest which has not at the time been registered, shall not undertake any action, speech or proceeding of the House (save voting) to which

1 Select Committee on Members' Interests, First Report, Session 1991–92, "Registration and Declaration of Financial Interests", HC 236, paragraph 27.

the registration would be relevant until notification has been given to the Commissioner for Standards of that interest.

13. Members are responsible for making a full disclosure of their interests, and if they have relevant interests which do not fall clearly into one or other of the specified categories, they are nonetheless expected to register them.

14. A reference in any Category to a spouse includes a Member's partner.

15. Interests the value of which does not exceed 1 per cent of the current parliamentary salary² do not have to be registered. All single benefits of whatever kind which exceed that threshold should be registered in the appropriate Category (unless a higher threshold is specified in the relevant Category). All benefits received from the same source in the course of a calendar year, which cumulatively amount to more than 1 per cent of the current parliamentary salary, should also be registered. In addition, if a Member considers that any benefit he or she has received falls within the definition of the main purpose of the Register set out in paragraph 9, even though it does not exceed the 1 per cent threshold, the Member should register it in the appropriate Category or under Category 10 (Miscellaneous).

Publication and public inspection

16. The Register is published soon after the beginning of a new Parliament, under the authority of the Committee on Standards and Privileges, and annually thereafter. Between publications the Register is regularly updated in a loose leaf form and, in that form, is available for public inspection in the Committee Office of the House of Commons. It is also available on the Internet. At the discretion of the Commissioner copies of individual entries in the Register may be supplied on request.

The Categories of Registrable Interest

[Note: Each of the boxes in this section contains a description of one of the Categories of interest which the House has agreed should be registered and which appear in the registration form]

Category 1

Directorships: Remunerated directorships in public and private companies including directorships which are individually unremunerated, but where remuneration is paid through another company in the same group.

17. In this Category, and in others, "remuneration" includes not only salaries and fees, but also the receipt of any taxable expenses, allowances, or benefits, such as the provision of a company car. Remuneration which in the course of a calendar year does not exceed 1 per cent of the current parliamentary salary may be disregarded. It is necessary to register the name of the company in which the directorship is held and to give a broad indication of the company's business, where that is not self-evident from its name. In addition to any remunerated directorships, a Member is also required to register any directorships he or she holds which are themselves unremunerated but where the companies in question are

2 About £590 as at April 2005.

associated with, or subsidiaries of, a company in which he or she holds a remunerated directorship. Otherwise, Members are not required to register unremunerated directorships (see Category 10).

18. Companies which have not begun to trade or which have ceased trading need not be registered, either under this Category or under Category 9 (Shareholdings). “Not trading” should, however, be interpreted in a strict sense; if a company is engaged in any transaction additional to those required by law to keep it in being, then a remunerated directorship in that company should be registered. If a Member wishes to register a directorship in a company which is not trading the Member should make the position clear by adding the words “not trading” after the name of the company.

Category 2

Remunerated employment, office, profession, etc: Employment, office, trade, profession or vocation (apart from membership of the House or ministerial office) which is remunerated or in which the Member has any pecuniary interest. Membership of Lloyd’s should be registered under this Category.

19. All employment outside the House and any sources of remuneration which do not fall clearly within any other Category should be registered here if the value of the remuneration exceeds 1 per cent of the current parliamentary salary. When registering employment, Members should not simply state the employer company and the nature of its business, but should also indicate the nature of the post which they hold in the company or the services for which the company remunerates them. Members who have paid posts as consultants or advisers should indicate the nature of the consultancy, for example “management consultant”, “legal adviser”, “parliamentary and public affairs consultant”.

20. Members who have resigned from Lloyd’s should continue to register their interest as long as syndicates in which they participated continue to have years of account which are open or in run-off. The date of resignation should be registered in such circumstances. Members of Lloyd’s are also required to disclose the categories of insurance business which they are underwriting. Any member of Lloyd’s receiving financial assistance (including relief from indebtedness or other loan concessions but excluding any general settlement available to all Lloyd’s members) from a company, organisation or person within or outside the United Kingdom should register that interest under Categories 5 or 7, as appropriate.

21. Members who have previously practised a profession may wish to register that profession under this Category with a bracketed remark such as “[non practising]” after the entry. This is particularly desirable in cases of sleeping partnerships and where it is likely that the Member will resume the profession at a later stage.

22. Further guidance about media work is given in paragraph 54.

Category 3

Clients: In respect of any paid employment registered in Category 1 (Directorships) and Category 2 (Remunerated employment, office, profession, etc.), any provision to clients of services which depend essentially upon, or arise out of, the Member's position as a Member of Parliament should be registered under this Category. All clients to which personal services are provided should be listed together with the nature of the client's business in each case. Where a Member receives remuneration from a company or partnership engaged in consultancy business which itself has clients, the Member should list any of those clients to whom personal services or advice is provided, either directly or indirectly.

23. The types of services which are intended to be covered here include those connected with any parliamentary proceeding, or other services relating to membership. A Member who has clients in a non-parliamentary professional capacity (for example as a doctor, solicitor or accountant) is not required to register those clients, provided it is clear beyond doubt that the services which are being provided do not arise out of or relate in any manner to membership of the House.

24. Under this Category, if a Member is employed as a parliamentary adviser by a firm which is itself a consultancy and therefore is providing such advice and services to its clients, the Member should disclose those of the consultancy's clients with whom he or she has a personal connection or who benefit from the Member's advice and services. The same requirement applies where a Member, on his or her own account, accepts payment or material benefit for providing such services, but not on such a regular basis as to warrant registration as employment under Category 2. Where a company is named as a client, the nature of the company's business should be indicated.

Category 4

Sponsorships:

- (a) Any donation received by a Member's constituency association which is linked either to candidacy at an election or to membership of the House; and
- (b) any other form of financial or material support as a Member of Parliament, amounting to more than £1,000 from a single source, whether as a single donation or as multiple donations of more than £200 during the course of a calendar year.

25. This Category deals with sponsorship or other forms of support by companies, trade unions, professional bodies, trade associations, other organisations and individuals. Political donations which Members are required to report to the Electoral Commission should be entered under this Category unless —

- a) it would be more appropriate to enter them under another Category, such as Category 5 (Gifts, benefits and hospitality (UK)) or Category 6 (Overseas visits); or
- b) they are exempt from registration.

26. Category 4(a) deals with financial contributions to *constituency associations*. Support should be regarded as "linked" directly to a Member's candidacy or membership of the House if it is expressly tied to the Member by name, e.g. if it is a contribution to the Member's fighting fund or a donation which has been solicited or encouraged by the

Member. Financial contributions to constituency associations which are not linked to a Member's candidacy or membership of the House do not have to be registered.

27. Category 4(b) covers support from which the Member receives any financial or material benefit in support of his or her role as a Member of Parliament. (Any contribution for the *personal benefit* of a Member should be entered under Category 5 (Gifts, benefits and hospitality (UK)).) The types of support which should be registered under this Category include the services of a research assistant or secretary whose salary, in whole or in part, is met by an outside organisation or individual; the provision of free or subsidised accommodation for the Member's use, other than accommodation provided by a local authority to a Member for the sole purpose of holding constituency surgeries or accommodation provided solely by the constituency party; and financial contributions towards such services or accommodation.

Category 5

Gifts, benefits and hospitality (UK): Any gift to the Member or the Member's spouse or partner, or any material benefit, of a value greater than 1 per cent of the current parliamentary salary from any company, organisation or person within the UK which in any way relates to membership of the House.

28. The specified financial value above which tangible gifts (such as money, jewellery, glassware etc.), or other benefits (such as hospitality, tickets to sporting and cultural events, relief from indebtedness, loan concessions, provision of services etc.) must be registered is 1 per cent of a Member's annual parliamentary salary.³

29. The rule means that any gift, or other benefit, which in any way relates to membership of the House and which is given gratis, or at a cost below that generally available to members of the public, should be registered whenever the value of the gift or benefit is greater than the amount specified above. Any similar gift or benefit which is received by any company or organisation in which the Member, or the Member and the Member's spouse or partner jointly, have a controlling interest should also be registered.

30. Gifts and other benefits from the same source in the course of a calendar year which *cumulatively* are of a value greater than 1 per cent of the current parliamentary salary should be registered, even if each single gift or benefit is of lesser value.

31. Benefits, such as tickets to sporting or cultural events, received by another person together with or on behalf of a Member should be registered as if they had been received by the Member.

32. Gifts, or other benefits, from another Member of Parliament are registrable in the same way as those from anyone else.

33. There are three important exceptions to this rule:

- a) gifts and benefits known to be available to all Members of Parliament need not be registered;

3 About £590 as at April 2005.

- b) a Member need not register attendance at a conference or a site visit within the United Kingdom where the organiser meets reasonable travel costs and subsistence only; and
- c) hospitality provided by Her Majesty's Government, any of the devolved institutions in Scotland, Wales or Northern Ireland, or non-departmental public bodies, including a Member's local authorities or health authorities, is exempt from registration.

34. Gifts and material benefits in this Category (and other Categories) are exempt from registration if they do not relate in any way to membership of the House. The extent to which this exemption applies in any particular case is necessarily a matter of judgement. Both the possible motive of the giver and the use to which the gift is put have to be considered: if it is clear on both counts that the gift or benefit is entirely unrelated to membership of the House, or would not reasonably be thought by others to be so related, it need not be registered. If there is any doubt it should be registered.

Category 6

Overseas visits: With certain specified exceptions, overseas visits made by the Member or the Member's spouse or partner relating to or in any way arising out of membership of the House where the cost of the visit was not wholly borne by the Member or by United Kingdom public funds.

35. The Member should enter in the Register the date, destination and purpose of the visit and the name of the Government, organisation, company or individual which met the cost. Where only part of the cost was borne by an outside source (for example the cost of accommodation but not the cost of travel), those details should be stated briefly. When an overseas visit was arranged by a registered All-Party or parliamentary group or by a party backbench group, it is not sufficient to name the group as the sponsor of the visit: the Government, organisation, company or person ultimately meeting the cost should be specified.

36. The following categories of visit, which are mainly paid for from United Kingdom public funds or which involve reciprocity of payment with other Governments or Parliaments, together with any hospitality associated with such a visit and available to all participants, are exempt from registration:

- i) Visits which are paid for by, or which are undertaken on behalf of, Her Majesty's Government or which are made on behalf of an international organisation to which the United Kingdom Government belongs;
- ii) Visits abroad with, or on behalf of, a Select Committee of the House, or undertaken under a Resolution of the House;
- iii) Visits undertaken on behalf of, or under the auspices of, the Commonwealth Parliamentary Association, the Inter-Parliamentary Union (or the British-Irish Parliamentary Body), the British American Parliamentary Group, the Council of Europe, the Western European Union, the Westminster Foundation for Democracy, the NATO Parliamentary Assembly, the OSCE Parliamentary Assembly, the Armed Forces Parliamentary Scheme, the Police Service Parliamentary Scheme, or the National Council for Voluntary Organisations' MP Secondment Scheme;
- iv) Visits arranged and paid for wholly by a Member's own political party;

- v) Visits paid for wholly by an institution of the European Union or by a political group of the European Parliament;
- vi) Visits as part of an Industry and Parliament Trust fellowship.

Similar categories of visit may be added to this list from time to time by the Committee on Standards and Privileges. Visits which are entirely unconnected with membership of the House, or the cost of which does not exceed 1 per cent of the current parliamentary salary, are also exempt from registration.

Category 7

Overseas benefits and gifts: Any gift to the Member or the Member's spouse or partner, or any material advantage, of a value greater than 1 per cent of the current parliamentary salary from or on behalf of any company, organisation or person overseas which in any way relates to membership of the House.

37. The financial limits and guidelines which apply to Category 5 also apply here. Members should enter a cross-reference under this Category where an interest already entered in Categories 1, 2 or 3 entails the receipt of payments from abroad. There are legal restrictions on Members' accepting benefits from abroad in connection with their political activities, about which they may wish to take advice.

Category 8

Land and property: Any land or property—

- (a) which has a substantial value (unless used for the personal residential purposes of the Member or the Member's spouse or partner), or
- (b) from which a substantial income is derived.

The nature of the property should be indicated.

38. Property used for the personal residential purposes of the Member or the Member's spouse or partner (that is, homes and second homes) does not need to be registered under Category 8(a). It *may* need to be registered under Category 8(b), but only if the Member derives an income from it *and* derives a *substantial* income from his total property portfolio (see paragraph 40). A property, such as a farm, on which the Member has a residence should be registered if it has a substantial value aside from the residential use.

39. "Substantial value" means a value greater than the current parliamentary salary. If a Member's total property portfolio (*excluding* homes and second homes) has a substantial value, it should be registered.

40. "Substantial income" means an income greater than 10 per cent of the current parliamentary salary. If the income from a Member's total property portfolio (*including* homes and second homes) is substantial, all the properties from which any income is derived should be registered.

41. Entries should be reasonably specific as to the nature of the property and its general location, for example:—

“Woodland in Perthshire”

“Dairy farm in Wiltshire”

“3 residential rented properties in Manchester”.

Category 9

Shareholdings: Interests in shareholdings held by the Member, either personally, or with or on behalf of the Member’s spouse or partner or dependent children, in any public or private company or other body which are:

- (a) greater than 15 per cent of the issued share capital of the company or body; or
- (b) 15 per cent or less of the issued share capital, but greater in value than the current parliamentary salary.

The nature of the company’s business in each case should be registered.

42. When determining whether or not shareholdings are registrable under the criteria set out above, Members should include not only holdings in which they themselves have a beneficial interest but also those in which the interest is held with, or on behalf of, their spouse or partner or dependent children. Members should also include identifiable holdings of overseas trusts of which they are actual or potential beneficiaries.

43. For each registrable shareholding, the entry should state the name of the company or body, briefly indicate the nature of its business, and make clear which of the criteria for registration is applicable.

44. The value of a shareholding is determined by the market price of the share on the preceding 5th April; but if the market price cannot be ascertained (e.g. because the company is unquoted and there is no market in the shares), the nominal value of the shareholding should be taken instead. Interests in shareholdings include share options.

45. In considering whether to register any shareholdings falling outside (a) and (b) Members should have regard to the definition of the main purpose of the Register: “to provide information of any pecuniary interest or other material benefit which a Member receives which might reasonably be thought by others to influence his or her actions, speeches or votes in Parliament, or actions taken in his or her capacity as a Member of Parliament”. If a Member considers that any shareholding which he or she holds falls within this definition, the Member should register the shareholding either in this Category or under Category 10.

Category 10

Miscellaneous: Any relevant interest, not falling within one of the above categories, which nevertheless falls within the definition of the main purpose of the Register which is “to provide information of any pecuniary interest or other material benefit which a Member receives which might reasonably be thought by others to influence his or her actions, speeches, or votes in Parliament, or actions taken in his or her capacity as a Member of Parliament,” or which the Member considers might be thought by others to influence his or her actions in a similar manner, even though the Member receives no financial benefit.

46. The main purpose of this Category is to enable Members to enter in the Register any interests which they consider to be relevant to the Register's purpose, but which do not obviously fall within any of the other categories. As the Select Committee on Members' Interests pointed out in its First Report of Session 1991–92: "it is a cardinal principle that Members are responsible for making a full disclosure of their own interests in the Register; and if they have relevant interests which do not fall clearly into one or other of the specified Categories, they will nonetheless be expected to register them".⁴

47. Members should register under this category potential or actual interests in overseas trusts, except where these have been registered under Category 9.

48. The general principle of the Register is that the requirement to register is limited to interests entailing remuneration or other material benefit.⁵ Members are not, therefore, required by the rules to register unremunerated directorships (e.g. directorships of charitable trusts, professional bodies, learned societies or sporting or artistic organisations) and the Category should not be used to itemise these or other unremunerated interests. However, when a Member considers that an unremunerated interest which the Member holds might be thought by others to influence his or her actions in a similar manner to a remunerated interest, such an interest may be registered here.

Agreements for the provision of services

"Any Member proposing to enter into an agreement which involves the provision of services in his capacity as a Member of Parliament shall conclude such an agreement only if it conforms to the Resolution of the House of 6th November 1995 relating to Conduct of Members; and a full copy of any such agreement including the fees or benefits payable in bands of: up to £5,000, £5,001–£10,000, and thereafter in bands of £5,000, shall be deposited with the Parliamentary Commissioner for Standards at the same time as it is registered in the Register of Members' Interests and made available for inspection and reproduction by the public.

Any Member who has an existing agreement involving the provision of services in his capacity as a Member of Parliament which conforms to the Resolution of the House of 6th November 1995 relating to Conduct of Members, but which is not in written form, shall take steps to put the agreement in written form; and no later than 31st March 1996 a full copy of any such agreement including the fees or benefits payable in bands of: up to £5,000, £5,001–£10,000, and thereafter in bands of £5,000 shall be deposited with the Parliamentary Commissioner for Standards and registered in the Register of Members' Interests and made available for inspection and reproduction by the public.

Provided that the requirement to deposit a copy of an agreement with the Commissioner shall not apply —

- (a) if the fees or benefits payable do not exceed 1 per cent of the current parliamentary salary; nor
- (b) in the case of media work (but in that case the Member shall deposit a statement of the fees or benefits payable in the bands specified above)."

(Part of a Resolution of the House of 6th November 1995, amended on 14th May 2002)

49. Under a Resolution of the House of 6th November 1995 the House agreed that Members should deposit certain agreements for the provision of services with the

4 *Op.cit.*, paragraph 29.

5 *Ibid*, paragraph 31.

Parliamentary Commissioner for Standards. The two Resolutions set out above have continuing effect. Any Member who has an existing agreement or proposes to enter into an agreement which involves the provision of services in his or her capacity as a Member of Parliament should:

- ensure that the agreement does not breach the ban on lobbying for reward or consideration (see paragraphs 71–82 below);
- put any such agreement in written form;
- deposit a full copy of the agreement with the Parliamentary Commissioner for Standards. The agreement should indicate the nature of the services to be provided and specify the fees or benefits the Member is to receive in bands of (1) up to £5,000; (2) £5,001 to £10,000 (and thereafter in bands of £5,000);
- make the appropriate entry in the Register of Members’ Interests; and
- declare the interest when it is appropriate to do so (see paragraphs 55–70).

Deposited agreements may be inspected in the Committee Office of the House of Commons.

50. If the fees or benefits the Member is to receive do not exceed 1 per cent of the current parliamentary salary, the Member is not required to deposit a copy of an agreement with the Commissioner. Nor is the Member required to specify the fees or benefits, or to register the interest.

51. The Select Committee on Standards in Public Life⁶ gave the following guidance in respect of the application of the rule:—

“The present rule is that all remunerated outside employment must be included in the Register, irrespective of whether it has any bearing on a Member’s actions in Parliament. We have no doubt that this discipline should continue to be observed.

If our recommendation that paid advocacy⁷ in Parliament should be prohibited altogether is adopted by the House, it is essential that no future agreements should require Members to take part in activities which can be described as advocacy.

The new requirement for employment agreements⁸ to be put in writing will apply principally to any arrangement whereby a Member may offer advice about parliamentary matters. We think it right, however, that it should also include frequent, as opposed to merely occasional, commitments outside Parliament which arise directly from membership of the House. For example, a regular, paid newspaper column or television programme would have to be the subject of a written agreement, but ad hoc current affairs or news interviews or intermittent panel appearances would not.⁹

6 Select Committee on Standards in Public Life, Second Report, Session 1994–95, HC 816, paragraphs 39–42.

7 Referred to in the Guide as “lobbying for reward or consideration”.

8 Referred to in the Guide as “agreements for the provision of services”.

9 But see also paragraph 54 below.

It may not always be immediately obvious whether a particular employment agreement arises directly from, or relates directly to, membership of the House. At one end of the spectrum are those Members whose outside employment pre-dates their original election, whilst at the other extreme are those who have taken up paid adviserships since entering the House. In between there will be many cases which are difficult to classify. Some Members, for example, may provide advice on Parliamentary matters incidentally as part of a much wider employment agreement covering matters wholly unrelated to the House. In these circumstances, it would be for an individual Member to decide how far it would be proper to isolate the Parliamentary services within a separate, depositable agreement; in reaching that decision he may wish to consult the Commissioner.”

52. On the basis of this guidance the Committee on Standards and Privileges has agreed that disclosing the remuneration for parliamentary services separately from remuneration for other services would be justified only in exceptional circumstances; e.g. where the parliamentary services are separately identifiable and form only a small proportion of the services as a whole. In any such case the entry in the Register should make it clear that the remuneration is for parliamentary services as part of a wider agreement.

53. The scope of the Resolutions is not limited to employment registered under Category 2 (Remunerated employment, office, profession, etc.) but includes other forms of employment, such as directorships (including non-executive directorships), when these involve the provision of services by the Member in his or her capacity as a Member of Parliament.

54. The following provisions apply to media work (journalism, broadcasting, speaking engagements, media appearances, training, &c.):

- a) The deposit of an agreement for the provision of services is not required.
- b) Instead Members who register any form of media work under Category 2 (Remunerated employment, office, profession, etc.) should declare the remuneration, or value of the reward, they receive for each commitment, or group of commitments for the same organisation or audience in the same calendar year, in bands of (1) up to £5,000; (2) £5,001–£10,000 (and thereafter in bands of £5,000).
- c) But such declarations are not required —
 - i) for media work which is wholly unrelated to parliamentary affairs, such as a sports column in a newspaper, or
 - ii) in any case where in the course of a calendar year total remuneration received from an employer or client, or through an agency, does not exceed 1 per cent of the current parliamentary salary.

2. Declaration of Members' Interests

Rules of the House

"In any debate or proceeding of the House or its Committees or transactions or communications which a Member may have with other Members or with Ministers or servants of the Crown, he shall disclose any relevant pecuniary interest or benefit of whatever nature, whether direct or indirect, that he may have had, may have or may be expecting to have."

(Resolution of the House of 22nd May 1974)

"For the purposes of the Resolution of the House of 22nd May 1974 in relation to disclosure of interests in any proceeding of the House or its Committees,

- (i) Any interest declared in a copy of the Register of Members' Interests shall be regarded as sufficient disclosure for the purpose of taking part in any division of the House or in any of its Committees.
- (ii) The term 'proceeding' shall be deemed not to include the asking of a supplementary question."

(Resolution of the House of 12th June 1975, amended on 19th July 1995)

"This House takes note of the First Report from the Select Committee on Members' Interests, Session 1990–91 (House of Commons Paper No. 108), relating to the interests of Chairmen and members of Select Committees, and approves the recommendations of the Committee relating to declaration of interest in Select Committees (paragraphs 8 to 16), withdrawal from Committee proceedings (paragraph 24) and procedures prior to the election of a Chairman (paragraph 25)."

(Resolution of the House of 13th July 1992: Members' Interests (Interests of Chairmen and members of Select Committees))

55. In 1974 the House replaced a long standing convention with a rule that any relevant pecuniary interest or benefit of whatever nature, whether direct or indirect, should be declared in debate, or other proceeding. The same rule places a duty on Members to disclose to Ministers, or servants of the Crown, all relevant interests. The term 'servants of the Crown' should be interpreted as applying to the staff of executive agencies as well as to all staff employed in government departments.

Past and potential interests

56. The rule relating to declaration of interest is broader in scope than the rules relating to the registration of interests in two important respects. As well as current interests, Members are required to declare both relevant past interests and relevant interests which they may be expecting to have. In practice only interests held in the recent past, i.e. those contained in the current printed edition of the Register, need normally be considered for declaration. Expected future interests, on the other hand, may be more significant. Where, for example, a Member is debating legislation or making representations to a Minister on a matter from which he has a reasonable expectation of personal financial advantage, candour is essential. In deciding when a possible future benefit is sufficiently tangible to necessitate declaration, the key word in the rule which the Member must bear in mind is "expecting". Where a Member's plans or degree of involvement in a project have passed beyond vague hopes and aspirations and reached the stage where there is a reasonable expectation that a financial benefit will accrue, then a declaration explaining the situation should be made.

Relevance

57. It is the responsibility of the Member, having regard to the rules of the House, to judge whether a pecuniary interest is sufficiently relevant to a particular debate, proceeding, meeting or other activity to require a declaration. The basic test of relevance should be the same for declaration as it is for registration of an interest; namely, that a pecuniary interest should be declared if it might reasonably be thought by others to influence the speech, representation or communication in question. A declaration should be brief but should make specific reference to the nature of the Member's interest.

58. The House has endorsed the following advice on the occasions when such a declaration of interest should be made: “no difficulty should arise in any proceeding of the House or its Committees in which the Member has an opportunity to speak. Such proceedings, in addition to debates in the House, include debates in Standing Committees, the presentation of a Public Petition, and meetings of Select Committees at which evidence is heard. On all such occasions the Member will declare his interest at the beginning of his remarks ... it will be a matter of judgement, if his interest is already recorded in the Register, whether he simply draws attention to this or makes a rather fuller disclosure”.¹⁰ Any declaration “should be sufficiently informative to enable a listener to understand the nature of the Member's pecuniary interest ...”.¹¹

59. In a debate in the House the Member should declare an interest briefly, usually at the beginning of his or her speech. If the House is dealing with the Committee or Consideration stages of a Bill it will normally be sufficient for the Member to declare a relevant interest when speaking for the first time. In Standing Committee Members should declare relevant interests at the first meeting of the Committee or on the first occasion on which they address the Committee. It will not be necessary for a declaration to be repeated at subsequent meetings except when the Member speaks on an Amendment to which the interest is particularly relevant. When giving notice of an Amendment or a Motion (including a Motion for leave to introduce a “Ten Minute Rule” Bill), giving notice of the presentation of a Bill or adding a name to an Amendment or Motion, Members should declare any relevant interest in the appropriate manner (see paragraphs 60–63 below).

Declaration of interest in respect of written notices

60. On 19th July 1995 the House agreed, with effect from the beginning of Session 1995–96, to extend the rules relating to declaration of interest by abolishing the exemption granted to the giving of written notices in the Resolution of 22nd May 1974. Declaration of relevant interest is required on the Order Paper (or Notice Paper) when tabling any written notice, i.e.:

- a) Questions (for oral or written answer, including Private Notice Questions);
- b) Early Day Motions, Amendments to them, or any names added in support of such Motions or Amendments;

10 Select Committee on Members' Interests (Declaration), First Report, Session 1974–75, HC 102, paragraph 43; approved by the House, 12th June 1975.

11 Select Committee on Members' Interests, First Report, Session 1991–92, *op.cit.*, paragraph 80.

- c) a notice of a Motion for leave to introduce a “Ten Minute Rule” Bill;
- d) a notice for the presentation of a Bill (including a “Ballot” Bill);
- e) any other Motions, Amendments, or added names in support of them;
- f) Amendments to Bills (whether to be considered in the House or in a Committee) and any names added in support of them.

61. Whenever such an interest is declared, the symbol “[R]” is printed after the Member’s name on the Notice Paper or Order Paper. The Office accepting the written notice (including any written notice of a Member adding his or her name to a Motion or an Amendment) assumes that no interest is declarable unless the notice clearly indicates a declaration: this should be done by inserting “[R]” after the Member’s name on the Motion or Amendment, as the case may be, or filling in the appropriate box which appears on the form for parliamentary Questions.

62. “Relevant interests” which should be declared include any interest which the Member is required to register in the Register of Members’ Interests, or which the Member should declare in debate. It will therefore usually be the case that the interest to which the Member is drawing the attention of the House will already be entered in the Register. Provided it is readily apparent which of the Member’s registered interests are applicable, the Member need take no further action. If this is not the case, or if the interest is a new interest which is not yet available for inspection in the Register, then the Member when giving notice should attach to that notice a brief written description of the interest which is being declared. This will then be available for inspection by Members in the Office where the notice was given, viz.: the Table Office, the Public Bill Office, or the Private Bill Office. In the case of Private Notice Questions which are allowed, a Member with a relevant interest should declare that interest when the Question is formally asked in the House.

63. All Members need to exercise particular care when invited to add their names to any EDMs or other Motions or Amendments and to ensure that they have considered whether they have a relevant declarable interest. Given the informal way in which support for Motions and Amendments is often sought, the need for declaration may not be foremost in Members’ minds, but great care needs to be exercised by Members in these circumstances.

Declaration of interest in applications for adjournment or emergency debates

64. Requests for emergency debates under Standing Order No. 24 and applications for daily adjournment debates and adjournment debates in Westminster Hall are made to the Speaker. Such applications should be accompanied by a declaration of any relevant interest. When a Member is notified that he or she has been successful in obtaining an adjournment debate it is the Member’s responsibility to notify the Table Office and to ensure that an indication of the relevant interest appears at the earliest opportunity on the Notice Paper or Order Paper. The procedure will be similar to that for written notices described in paragraph 60. If the Speaker allows a Member to present an application to the House for an emergency debate under Standing Order No. 24 a Member with a relevant interest should begin his or her remarks to the House with a declaration of that interest.

Declaration of interest in select committees

65. Members of Select Committees on any matter or Bill are bound by the Resolution of the House of 13th July 1992 which approved certain paragraphs of a Report by the Select Committee on Members' Interests relating to the financial interests of Chairmen and members of Select Committees.¹² The main provisions are:

- before the Committee proceeds to the election of a Chairman all Members nominated to serve upon a Select Committee are required to send to the Clerk of the Committee details of any pecuniary interests for circulation to the Committee under the authority of the senior Member before its first meeting. The procedure is not necessary in the case of Select Committees of a wholly procedural nature. [Paragraph 25]
- “when a member of a Committee, particularly the Chairman, has a pecuniary interest which is directly affected by a particular inquiry or when he or she considers that a personal interest may reflect upon the work of the Committee or its subsequent Report, the Member should stand aside from the Committee proceedings relating to it.” [Paragraph 24]
- “before proceeding to business after the election of the Chairman, the Chairman of the Committee should invite all members of the Committee to declare any interests they may have which relate to the terms of reference of that Committee, or which are likely to be relevant to a substantial part of the work which the Committee may be expected to undertake”. [Paragraph 13]
- “A Member should make a declaration of interest at an early stage in any inquiry to which that interest particularly relates. If the interest is especially relevant to one witness or group of witnesses appearing before the Committee, the interest should be declared again at the appropriate session of evidence”. [Paragraph 13]
- A Member is required to “declare an interest when asking any questions which relate directly, or which might reasonably be thought by others to relate directly, to the pecuniary interest he or she holds ... Such a declaration must be made irrespective of any declaration having been made at an earlier meeting of the Committee”. One such declaration is sufficient for any questions asked of the same witnesses during one evidence Session. [Paragraph 13]
- “Although the main purpose of declaration of interest is to inform colleagues, it is right that witnesses and the public, if the Committee is meeting in public, should also be informed. When a Committee meets in public, declaration of interest should be in public Session. When a Committee meets in private and regularly takes oral evidence, declaration should be made when witnesses are present.” [Paragraph 13]
- “In making any declaration a Member should clearly identify the nature of the pecuniary interest. The form in which a declaration of interest is made, and its extent, must be primarily for the individual Member.” A casual reference is not sufficient. “A

¹² Select Committee on Members' Interests, First Report, Session 1990–91, HC 108. The paragraphs which the House specifically approved were: 8–16, 24 and 25. The references in square brackets relate to the paragraphs in that Report.

Member should make a declaration in clear terms and should ensure that such a declaration is entered in the Minutes of Proceedings of the Committee.” [Paragraph 14]

- It is “perfectly acceptable for a Member, when declaring an interest which is registered in the Register of Members’ Interests ... to refer to his or her entry in the Register”. [Paragraph 16]
- “we stress the importance of declaration when relevant and of declaring a pecuniary interest at the moment when it is most appropriate to do so. We do not wish to create a situation where the proceedings of Committees are frequently interrupted by declarations of tangential relevance to what is being considered ... the interests that a Member is required to register may not be at all relevant to his or her work on the Select Committee and consequently may never need to be declared during its proceedings.” [Paragraph 16]

66. Where the subject matter of an inquiry of a Select Committee is of direct concern to an outside body in which a Member has a pecuniary interest, the Member must consider whether on grounds of conflict of interest it is proper to take part in the inquiry. The Member must also consider whether the relationship of his or her interest to the subject of the inquiry is so close that it is not possible to participate effectively in the inquiry without crossing the borderline into advocacy.

Rule on declaration of interests relating to Private Bills

67. Under Standing Order 120 relating to Private Business a Member nominated by the Committee of Selection to serve on a Committee on a Private Bill is required to sign a declaration “that my constituents have no local interest, and I have no personal interest, in the said Bill”. To be disqualified the Member’s interest must be a direct interest where there is a potential benefit or disadvantage to the Member arising from the matter in issue; or the constituency interest must be a local interest affecting the constituency as a whole or a significant number of constituents. Where a Member is in doubt, the Clerk of Bills should be consulted.

Other occasions when declaration of interest should be considered

68. The requirement to declare a relevant interest **at the appropriate time** covers almost every aspect of a Member’s parliamentary duties extending to correspondence and meetings with Ministers and public officials. Frankness with colleagues is also important. In 1975 the House agreed to the report of the Select Committee on Members’ Interests (Declaration) which contained these words: “it should be a matter of honour that a pecuniary interest is declared not only, as at present, in debate in the House and its Committees but also whenever a Member is attempting to influence his fellow Members, whether in unofficial committees and gatherings or at any kind of sponsored occasion, with or without entertainment, or simply in correspondence or conversation. Above all it should be disclosed when a Member is dealing with Ministers of the Crown and civil

servants, and this obligation becomes of paramount importance when a foreign government is involved either directly or indirectly”.¹³

69. In its application of the 1974 Resolution the House has always recognised that there are certain proceedings where declaration of interest is impracticable; e.g. during oral Questions or when asking a question in response to ministerial statement on a matter of public policy or supplementary to a Private Notice Question. (The Member asking the Question should, however, declare an interest; see paragraphs 60–62.) However, Members are advised to declare any relevant interest when such a declaration does not unduly impede the business of the House, for example in relation to a request for a debate made in response to a Business Question or statement.

Divisions

70. For the purpose of taking part in any division in the House or in Committee, it is sufficient for the relevant interest to be disclosed in the Register of Members’ Interests. A Member should seek to ensure prior to a vote taking place that any relevant interest is registered, or, where it is not, should register the interest immediately after the vote.

13 Select Committee on Members’ Interests (Declaration), First Report, Session 1974–75, HC 102, paragraph 40 (quoting the Report of the Select Committee on Members’ Interests (Declaration), Session 1969–70, HC 57).

3. Lobbying for Reward or Consideration

The 1947 and 1995 Resolutions

71. On 6th November 1995¹⁴ the House agreed to the following Resolution relating to lobbying for reward or consideration:

“It is inconsistent with the dignity of the House, with the duty of a Member to his constituents, and with the maintenance of the privilege of freedom of speech, for any Member of this House to enter into any contractual agreement with an outside body, controlling or limiting the Member’s complete independence and freedom of action in Parliament or stipulating that he shall act in any way as the representative of such outside body in regard to any matters to be transacted in Parliament; the duty of a Member being to his constituents and to the country as a whole, rather than to any particular section thereof: and that in particular no Members of the House shall, in consideration of any remuneration, fee, payment, or reward or benefit in kind, direct or indirect, which the Member or any member of his or her family has received is receiving or expects to receive —

(i) Advocate or initiate any cause or matter on behalf of any outside body or individual, or

(ii) urge any other Member of either House of Parliament, including Ministers, to do so,

by means of any speech, Question, Motion, introduction of a Bill or Amendment to a Motion or a Bill or any approach, whether oral or in writing, to Ministers or servants of the Crown.”

(Resolution of the House of 15th July 1947, amended on 6th November 1995 and on 14th May 2002)

72. This Resolution prohibits paid advocacy. It is wholly incompatible with the rule that any Member should take payment for speaking in the House. Nor may a Member, for payment, vote, ask a Parliamentary Question, table a Motion, introduce a Bill or table or move an Amendment to a Motion or Bill or urge colleagues or Ministers to do so.¹⁵

73. The Resolution does not prevent a Member from holding a remunerated outside interest as a director, consultant, or adviser, or in any other capacity, whether or not such interests are related to membership of the House. Nor does it prevent a Member from being sponsored by a trade union or any other organisation, or holding any other registrable interest, or from receiving hospitality in the course of his or her parliamentary duties whether in the United Kingdom or abroad.¹⁶

74. The Resolution extends and reinforces an earlier Resolution of the House in 1947 that a Member may not enter into any contractual arrangement which fetters the Member’s complete independence in Parliament by any undertaking to press some particular point of view on behalf of an outside interest.¹⁷ Nor, by virtue of the same Resolution, may an outside body (or person) use any contractual arrangement with a Member of Parliament as an instrument by which it controls, or seeks to control, his or her conduct in Parliament, or to punish that Member for any parliamentary action.¹⁸

14 The Resolution was subsequently amended on 14th May 2002.

15 The principal Resolutions of the House relating to lobbying are set out in the Appendix, at pages 39–40.

16 Such interests must, of course, be registered or declared when appropriate (see Sections 1 and 2 above).

17 Committee of Privileges, Report, Session 1946–47, HC 118, paragraphs 11 to 15.

18 Committee of Privileges, Second Report, Session 1974–75, HC 634, paragraph 3.

75. In addition to the requirements of the ban on lobbying for reward or consideration, Members should also bear in mind the long established convention that interests which are wholly personal and particular to the Member, and which may arise from a profession or occupation outside the House, ought not to be pursued by the Member in proceedings in Parliament.

Guidelines on the application of the ban on lobbying for reward or consideration

76. If a financial interest is required to be registered in the Register of Members' Interests, or declared in debate, it falls within the scope of the ban on lobbying for reward or consideration. The Committee on Standards and Privileges has provided the following Guidelines to assist Members in applying the rule:

1. ***Parliamentary proceedings:*** When a Member is taking part in any parliamentary proceeding or making any approach to a Minister or servant of the Crown, advocacy is prohibited which seeks to confer benefit exclusively upon a body (or individual) outside Parliament, from which the Member has received, is receiving, or expects to receive a pecuniary benefit, or upon any registrable client of such a body (or individual). Otherwise a Member may speak freely on matters which relate to the affairs and interests of a body (or individual) from which he or she receives a pecuniary benefit, provided the benefit is properly registered and declared.
2. ***Constituency interests:*** Irrespective of any relevant interest which the Member is required to register or declare, he or she may pursue any constituency interest in any proceeding of the House or any approach to a Minister or servant of the Crown, except that:
 - where the Member has a financial relationship with a company in the Member's constituency the guidelines above relating to parliamentary proceedings shall apply;
 - where the Member is an adviser to a trade association, or to a professional (or other representative) body, the Member should avoid using a constituency interest as the means by which to raise any matter which the Member would otherwise be unable to pursue.¹⁹

77. The current Guidelines give effect to a recommendation from the Committee on Standards in Public Life in the following terms:

“In recommending in the First Report a ban on agreements between MPs and multi-client consultancies, we were concerned to avoid a situation in which MPs could be presented as participating in ‘a hiring fair’. We retain that concern. On the other hand, we are anxious that the rules should not unnecessarily inhibit the ability of MPs to become well informed and to use their expertise and experience effectively.

19 The above Guidelines supersede the Guidelines in force until 14th May 2002 which reflected the distinction drawn by the Select Committee on Standards in Public Life between the initiation of, and participation in, parliamentary proceedings.

Bearing in mind the evidence that we have heard about the present guidelines on ‘initiation’ and the ban on paid advocacy, we believe that they are operating unnecessarily harshly and that they should be amended. We recommend that the ban on paid advocacy should remain in place, but that the restriction on initiation should be removed and the guidelines relating to participation extended to include both participation and initiation. The effect of this would be that an MP who had a personal interest would be permitted to initiate proceedings in the same way that he or she is able to participate in proceedings under the current guidelines, but that MP (a) would not be able to engage in ‘paid advocacy’ or seek to confer benefits exclusively on a particular individual or body and (b) would be required to register and declare the benefit in accordance with the guidelines. We recommend a further safeguard (c) that, reinforcing present practice regarding the declaration of interests when tabling a written notice, in addition to registration and oral declaration, the MP would also be required to identify his or her interest on the Order Paper (or Notice Paper) by way of an agreed symbol.”²⁰

78. The Committee on Standards and Privileges has made it clear that it would regard it as a very serious breach of the rules if a Member failed to register or declare an interest which was relevant to a proceeding he had initiated.²¹

[Note: “Initiating a parliamentary proceeding” includes:

- *presenting a Bill;*
- *presenting a Petition;*
- *tabling and asking a Parliamentary Question;*
- *asking a supplementary question to one’s own Question;*
- *initiating, or seeking to initiate an adjournment (or other) debate;*
- *tabling or moving any Motion (e.g. an “Early Day Motion” a Motion for leave to introduce a Bill under the “Ten Minutes Rule” or a Motion “blocking” a Private Bill;*
- *tabling or moving an Amendment to a Bill;*
- *proposing a draft Report, or moving an Amendment to a draft Report, in a Select Committee;*
- *giving any written notice, or adding a name to such notice, or making an application for and introducing a daily adjournment debate, or an emergency debate.*

A similar consideration applies in the case of approaches to Ministers or civil servants.]

Parameters to the operation of the ban on lobbying for reward or consideration

79. The Committee on Standards and Privileges has also agreed to the following parameters to the operation of the rule:—

20 Sixth Report of the Committee on Standards in Public Life, *Reinforcing Standards*, Cm. 4557–I, January 2000, paragraph 3.96.

21 Fourth Report, Session 2001–02, *Restrictions on the Initiation of Parliamentary Proceedings: A Consultation Paper*, HC 478, paragraph 15.

- 1) *Registrable interests*: The ban on lobbying for reward or consideration is to apply with equal effect to any registrable or declarable pecuniary benefit irrespective of the source of that benefit (i.e. no distinction is drawn between financial benefits received from a company, a representative organisation, a charity, a foreign government or any other source). Similarly, no distinction should be drawn in the application of the advocacy rule to different categories of registrable or declarable benefit²² (except for the provision below relating to ballot bills, to overseas visits, and to membership of other elected bodies). Non-pecuniary interests registered by Members do not fall within the scope of the Resolution agreed by the House on 6th November 1995 and the rule does not apply to them.
- 2) *Past, present, and future benefits*: Unlike the Register, which lists current benefits, or benefits received in the immediate past, the Resolution on lobbying of 6th November 1995 also refers, as does the rule on declaration, to past and expected future benefits. It is difficult to contemplate circumstances where any benefit received some time in the past, particularly an interest which is not in the current printed Register, could be sufficiently relevant to be taken into account under the rule (see (4) below). Expected future interests, on the other hand, may be more significant. For example, Members expecting to derive direct financial benefit from particular legislation should, as well as declaring the interest in debate as appropriate, not seek to move Amendments to advance the expected future interest. The same consideration applies to other proceedings.
- 3) *Continuing benefits*: Continuing benefits, i.e. directorships, other employment, and sponsorship, can be divested to release a Member with immediate effect from the restrictions imposed by the rule, providing that the benefit is disposed of and there is no expectation of renewal.
- 4) *“One-off” benefits*: The rule applies to “one-off” registrable benefits, both visits and gifts, from the day upon which the interest was acquired until one year after it is registered.
- 5) *Family benefits*: The rule includes relevant payments to a Member’s family, but any payment to a member of the family of any Member which arises out of the family member’s own occupation is not regarded as a benefit for the purposes of the Resolution.²³
- 6) *Ballot Bills*: Private Members successful in the Ballot for Bills are not prevented from introducing and proceeding with a Bill by reason of the fact that they receive free or subsidised assistance from an organisation connected with the purposes of the Bill provided the Member had no pre-existing financial relationship with the organisation which is registered, or is required to be registered.
- 7) *Overseas Visits*: Although, except as set out in paragraph 35, overseas visits must be registered and declared, such visits shall not be taken into account when applying the rule.

22 Select Committee on Standards in Public Life, Second Report, Session 1994–95, HC 816, paragraphs 33 and 34.

23 *Ibid*, paragraph 37.

- 8) *Membership of other elected bodies:* Membership of the Scottish Parliament, the National Assembly for Wales, the Northern Ireland Assembly, the European Parliament and local authorities in the United Kingdom shall not be taken into account when applying the rule.
- 9) *Ministers:* The restrictions imposed by the rule do not apply to Ministers when acting in the House as Ministers.

80. The financial interests of Members are extremely varied, as the Register demonstrates. Each Member will need to apply the rule and the Guidelines to his or her particular circumstances. When in doubt, Members will be able to seek the advice of the Commissioner, or the Committee on Standards and Privileges. However, some illustrative examples of the application of the Guidelines may be of value:—

- a) A Member who is director of a company may not seek particular preference for that company (e.g. tax relief, subsidies, restriction of competition) in any proceeding of the House or any approach to Ministers or officials.
- b) In the case of trade associations, staff associations, professional bodies, charities (or any similar representative organisation):
 - i) Membership alone of any representative organisation does not entail any restrictions under the rule.
 - ii) A Member who is, for example, a remunerated adviser:
 - may not advocate measures for the exclusive benefit of that organisation; nor speak or act in support of a campaign exclusively for the benefit of the representative organisation or its membership (e.g. a campaign for special tax relief, or for enhanced pay and numbers);
 - may speak or act in support of a campaign which is of particular interest to the representative organisation (e.g. in the case of an animal welfare organisation, a campaign to prohibit the importation of animal fur, or prohibit blood sports; in the case of a charity for cancer research, a campaign for the prohibition of smoking).
- c) When a Member has a problem involving a company within his or her constituency the Member may take any parliamentary action to resolve that problem, even though he or she may hold a remunerated position with a body representing the relevant sector of the industry regionally or nationally, or with another company outside the constituency in the same industrial sector. Similarly a Member who has a remunerated position with a representative association is not restricted in any way in taking up the case of a constituent who is a member of that association, or is employed by a member of that association. The only circumstances when the Member's actions are restricted are when the Member has a registrable interest with the company concerned when the guidelines provide that the Member forfeits the special position he or she has as a constituency Member.
- d) Members are reminded that when accepting foreign visits they should be mindful of the reputation of the House. However, the knowledge obtained by Members on such visits can often be of value to the House as a whole. While it is desirable that Members

should be able to use that knowledge in debate in the House there is a point at which promoting the interests, of e.g. a foreign Government from which hospitality has been received, crosses the line between informed comment and lobbying. Members may not, for example, advocate in debate increased United Kingdom financial assistance to a Government from which they have recently received hospitality. Nor may the Member advocate any other measure for the exclusive benefit of the host Government. Subject to this constraint Members could, having declared their interest, raise matters relating to their experiences in the country either in a speech or by initiating any other proceeding. Similarly they could raise matters relating to the problems of the country generally, or make use of any local insight they have obtained into regional problems (e.g. the situation in the Middle East or in South East Asia, economic or social problems or an external threat) or information they have obtained on local developments or initiatives.

- e) A Member whose visit was funded by a non-governmental organisation (NGO) or other agency would not be inhibited in speaking about its work or the problems it was dealing with. Only a matter which was for the exclusive benefit of the NGO or agency, e.g. a request for a grant-in-aid to the particular organisation, could not be pursued.
- f) Under the rule, a Member who is receiving free office accommodation provided by a local authority should not advocate measures for the exclusive benefit of the local authority itself (as distinct from the interests of those whom the local authority represents). In practice, since Members also have a paramount duty to represent their constituents there will be few occasions when the application of the rule will place a limit on a Member's parliamentary actions. In any event, accommodation provided solely for the purpose of holding constituency surgeries is exempt from registration and therefore from the application of the rule.

Responsibility of the Member

81. In common with the rules of the House relating to registration and declaration of interest the main responsibility for observation of the ban on lobbying for reward or consideration lies with the individual Member. The Select Committee on Standards in Public Life stated in its Second Report that “it is important to make clear that it will not be the function of the Chair to enforce the ban ... during speeches, either by interrupting a Member thought to be contravening it, or by declining to call him. Complaints will be a matter for the Commissioner to investigate in the first instance”.²⁴ The Speaker has declined to receive points of order relating to registration or lobbying.²⁵

Delegations

“... a Member with a paid interest should not initiate or participate in, including attendance, a delegation where the problem affects only the body from which he has a paid interest.”

(Part of a Resolution of the House of 6th November 1995)

24 Select Committee on Standards in Public Life, Second Report, Session 1994–95, HC 816, paragraph 26.

25 E.g. HC Deb, vol 276, col 605 and vol 277, cols 767–68.

82. A further Resolution agreed by the House on 6th November 1995 restricts the extent to which any Member with a paid interest may participate in, or accompany, a delegation to Ministers or public officials relating to that interest. A Member should not initiate, or participate in, or attend any such delegation where the problem to be addressed affects only the body with which the Member has a relevant interest, except when that problem relates primarily to a constituency matter.

4. Procedure for Complaints

83. Complaints, whether from Members or from members of the public, alleging that the conduct of a Member is incompatible with the Code of Conduct or with this Guide, should be addressed in writing to the Parliamentary Commissioner for Standards.

84. Both the Commissioner and the Committee on Standards and Privileges will be guided by the view of the former Select Committee on Members' Interests that "it is not sufficient to make an unsubstantiated allegation and expect the Committee to assemble the supporting evidence", and that it "would not normally regard a complaint founded upon no more than a newspaper story or television report as a substantiated allegation".²⁶ The Commissioner will not entertain anonymous complaints.

85. It is a basic courtesy that a Member making a complaint to the Commissioner should at the same time send a copy of the letter of complaint to the Member concerned.

86. Communications between a member of the public and the Commissioner are not covered by Parliamentary privilege (and may not be privileged at law) unless and until the Commissioner decides the case has some substance to merit further inquiry. If he decides to the contrary, he may at his discretion reject the complaint without further reference to the Committee. The receipt of a complaint by the Commissioner is not to be interpreted as an indication that a *prima facie* case has been established.

87. If the Commissioner is satisfied that sufficient evidence has been tendered in support of the complaint to justify his taking the matter further, he will ask the Member to respond to the complaint and will then conduct a preliminary investigation. If he decides, after some inquiry, that there is no *prima facie* case, he will report that conclusion briefly to the Committee on Standards and Privileges. If he finds that there is a *prima facie* case or that the complaint raises issues of wider importance, he will normally report the facts and his conclusions to the Committee.

88. In the case of admitted failures to register or declare interests where the interest involved is minor or the failure to register or declare was inadvertent, the Commissioner has discretion to allow the Member to rectify the matter. In the case of non-registration, rectification requires a belated entry in the current Register, with an appropriate explanatory note; in the case of non-declaration, it requires an apology to the House by means of a point of order. Any rectification is reported briefly to the Committee.

89. The Committee on Standards and Privileges will consider any matter relating to the conduct of Members, including specific complaints in relation to alleged breaches of the Code of Conduct or Guide to which the House has agreed and which have been drawn to the Committee's attention by the Commissioner.

90. The Committee has power under its Standing Order to send for persons, papers and records; to order the attendance of any Member before it; and to require that specific documents in the possession of a Member relating to its inquiries or to the inquiries of the Commissioner be laid before it.

26 Select Committee on Members' Interests, First Report, Session 1992–93, HC 383, paragraph 4.

91. While it is the practice of the Committee to deliberate in private, the Committee determines for itself whether sessions at which evidence is to be taken shall be held publicly or in private, and is empowered to refuse leave for the broadcasting of any public sessions.

92. On specific complaints for which the Commissioner has decided there is a *prima facie* case, the Committee will make recommendations to the House on whether further action is required. It may also report to the House on other complaints if it thinks fit.

93. The Committee has said that where it feels that a complaint from a Member was frivolous or had been made only for partisan reasons, it would expect to state that in any report it made about the complaint.

Appendix to The Guide to the Rules: Resolutions of the House relating to the Conduct of Members

Registration and Declaration of Members' Interests

Resolutions of 22nd May 1974: Members' Interests (Declaration)

“In any debate or proceeding of the House or its Committees or transactions or communications which a Member may have with other Members or with Ministers or servants of the Crown, he shall disclose any relevant pecuniary interest or benefit of whatever nature, whether direct or indirect, that he may have had, may have or may be expecting to have.”

“Every Member of the House of Commons shall furnish to a Registrar of Members' Interests such particulars of his registrable interests as shall be required, and shall notify to the Registrar any alterations which may occur therein, and the Registrar shall cause these particulars to be entered in a Register of Members' Interests which shall be available for inspection by the public.”

*

Resolution of 12th June 1975, amended on 19th July 1995: Members' Interests Declaration)

“For the purposes of the Resolution of the House of 22nd May 1974 in relation to disclosure of interests in any proceeding of the House or its Committees,

- (i) any interest disclosed in a copy of the Register of Members' Interests shall be regarded as sufficient disclosure for the purpose of taking part in any division in the House or in any of its Committees.
- (ii) the term ‘proceeding’ shall be deemed not to include the asking of a supplementary question.”

*

Resolution of 12th June 1975: Members' Interests (Declaration)

“Pursuant to the Resolutions of the House of 22nd May 1974, this House agrees with the recommendations made in the Report of the Select Committee on Members' Interests (Declaration) relative to the arrangements for the registration of Members' Interests, and with the recommendations contained in paragraphs 43 and 47 of that Report in relation to the declaring of such interests; and that a Register of such interests be established as soon as possible in accordance with the proposals made in that Report.”

Paragraph 43 of the First Report from the Select Committee on Members' Interests (Declaration) (Session 1974–75) HC 102, reads:—

“No difficulty should arise in any proceeding of the House or its Committees in which the Member has an opportunity to speak. Such proceedings, in addition to debates in the House, includes debates in Standing Committees, the presentation of a Public Petition, and meetings of Select Committees at which evidence is heard. On all such occasions the Member will declare his interest at the beginning of his remarks in exactly the same way as he has hitherto done by convention. It will be a matter for his judgement, if his interest is already recorded in the Register, whether he simply draws attention to this or makes a rather fuller disclosure.”

Paragraph 47 of the same Report provides that declarations of interest made in Select Committees shall be recorded in their Minutes of Proceedings.

*

Resolution of 17th December 1985: Register of Members' Interests

“This House ... emphasises that it is the personal responsibility of each Member to have regard to his public position and the good name of Parliament in any work he undertakes or any interests he acquires; confirms that the scope of the requirement to register remunerated trades, professions or vocations includes any remunerated activity in the fields of public relations and political and parliamentary advice and consultancy; in particular ... in regard to the registration and declaring of clients that the services which require such registration and, where appropriate, declaration, include, as well as any action connected with any proceedings in the House or its Committees, the sponsoring of functions in the Palace, making representations to Ministers, Civil Servants and other Members, accompanying delegations to Ministers and the like ...”

[Note: This Resolution should be read in conjunction with the Resolutions of 6th November 1995 on lobbying (Conduct of Members) and delegations (Standards in Public Life).]

*

Resolution of 6th November 1995, amended on 14th May 2002: Agreements for the Provision of Services

“(1) With effect from Wednesday 15th November 1995, any Member proposing to enter into an agreement which involves the provision of services in his capacity as a Member of Parliament shall conclude such an agreement only if it conforms to the Resolution of the House of 6th November 1995 relating to Conduct of Members; and a full copy of any such agreement including the fees or benefits payable in bands of: up to £5,000, £5,001–£10,000, and thereafter in bands of £5,000, shall be deposited with the Parliamentary Commissioner for Standards at the same time as it is registered in the Register of Members' Interests and made available for inspection and reproduction by the public;

(2) any Member who has an existing agreement involving the provision of services in his capacity as a Member of Parliament which conforms to the Resolution of the House of 6th November 1995 relating to Conduct of Members, but which is not in written form, shall take steps to put the agreement in written form; and no later than 31st March 1996 a full copy of any such agreement including the fees or benefits payable in bands of: up to £5,000, £5,001–£10,000, and thereafter in bands of £5,000 shall be deposited with the

Parliamentary Commissioner for Standards and registered in the Register of Members' Interests and made available for inspection and reproduction by the public; ...

Provided that the requirement to deposit a copy of an agreement with the Commissioner shall not apply —

- (a) if the fees or benefits payable do not exceed 1 per cent of the current parliamentary salary; nor
- (b) in the case of media work (but in that case the Member shall deposit a statement of the fees or benefits payable in the bands specified above)."

*

Resolution of 13th July 1992: Members' Interests (Interests of Chairmen and members of Select Committees)

"This House takes note of the First Report from the Select Committee on Members' Interests, Session 1990–91 (House of Commons Paper No. 108), relating to the interests of Chairmen and members of Select Committees, and approves the recommendations of the Committee relating to declaration of interest in Select Committees (paragraphs 8 to 16), withdrawal from Committee proceedings (paragraph 24) and procedures prior to the election of a Chairman (paragraph 25)."

Lobbying for Reward or Consideration

Resolution of 2nd May 1695: Against offering Bribes to Members

"The Offer of any Money, or other Advantage, to any Member of Parliament, for the promoting of any Matter whatsoever, depending, or to be transacted, in Parliament, is a high Crime and Misdemeanour, and tends to the Subversion of the Constitution."

*

Resolution of 22nd June 1858: Rewards to Members

"It is contrary to the usage and derogatory to the dignity of this House, that any of its Members should bring forward, promote or advocate, in this House, any proceeding or measure in which he may have acted or been concerned for or in consideration of any pecuniary fee or reward."

*

Resolution of 15th July 1947, amended on 6th November 1995 and 14th May 2002: Conduct of Members

"It is inconsistent with the dignity of the House, with the duty of a Member to his constituents, and with the maintenance of the privilege of freedom of speech, for any Member of this House to enter into any contractual agreement with an outside body, controlling or limiting the Member's complete independence and freedom of action in

Parliament or stipulating that he shall act in any way as the representative of such outside body in regard to any matters to be transacted in Parliament; the duty of a Member being to his constituents and to the country as a whole, rather than to any particular section thereof and that in particular no Member of the House shall, in consideration of any remuneration, fee, payment, reward or benefit in kind, direct or indirect, which the Member or any member of his or her family has received, is receiving, or expects to receive—

- (i) advocate or initiate any cause or matter on behalf of any outside body or individual, or
- (ii) urge any other Member of either House of Parliament, including Ministers, to do so,

by means of any speech, Question, Motion, introduction of a Bill or amendment to a Motion or Bill, or any approach, whether oral or in writing, to Ministers or servants of the Crown.”

*

Resolution of 6th November 1995: Standards in Public Life

“This House agrees with the recommendations in the Second Report from the Select Committee on Standards in Public Life (House of Commons Paper No. 816) relating to the cessation of paid advocacy (paragraph 54);¹ and further that a Member with a paid interest should not initiate or participate in, including attendance, a delegation where the problem affects only the body from which he has a paid interest.”

Conduct

Resolution of 19th July 1995: Code of Conduct

“This House endorses the principle of a Code of Conduct, and instructs the appropriate Select Committee to prepare such a draft Code for approval as soon as possible, taking into account the suggestions of the Nolan Committee and any relevant overseas analogues; and whilst restating its commitment to the objectives of the Resolution of the House of 15th July 1947 relating to privileges, accepts the need to review its wording in the context of the work to be undertaken on the draft Code.”

*

Resolution of 24th July 1996: Code of Conduct

“This House approves the Third Report from the Committee on Standards and Privileges, House of Commons Paper No. 604, and in particular—

¹ “Activity constituting paid advocacy would be outside our proposed rules and should therefore cease from the start of the new Parliamentary session (1995–96).”

- (a) approves the Code of Conduct prepared pursuant to the Resolution of the House of 19th July 1995,
- (b) approves the Guide to the Rules relating to the Conduct of Members, the modifications to the rules of the House contained therein, and the guidelines to the application of the Resolution of the House of 6th November 1995, (Conduct of Members) contained in paragraph 58² of the Guide, and
- (c) authorises the Committee on Standards and Privileges to make such minor amendments to the Guide to the Rules as appear to it to be justified by experience or necessarily reflect decisions of the House; and to report such amended versions of the Guide to the House.”

*

Resolution of 14th May 2002: Code of Conduct

“(1) This House approves the Ninth Report from the Committee on Standards and Privileges (House of Commons Paper No. 763), A new Code of Conduct and Guide to the Rules; ...

(4) the Code of Conduct and the Guide to the Rules relating to the Conduct of Members (House of Commons Paper No. 688 (1995–96)) shall be amended as proposed in Annex 2 to the Report; and

(5) the registration forms submitted for the next published Register of Members’ Interests shall comply with the new rules on the registration of Members’ interests; and any requirement under the new rules to register an interest which is not registrable now shall come into force on the publication of the next Register.”

*

Resolution of 13th July 2005: Standards and Privileges

“That this House takes note of the Fourth Report of the Committee on Standards and Privileges, Session 2004–05 (House of Commons Paper No. 472), and approves the revised Code of Conduct set out in the Annex to the Report.”

2 The amended guidelines are set out in paragraph 76 of this Guide.

Appendix 5.1 (A) United Kingdom House of Commons

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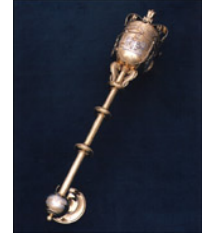
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Appendix 5.1 (B)

Legislative Assembly of Saskatchewan Code of Conduct

Appendix 5.1 (B) Legislative Assembly of Saskatchewan

Code of Ethical Conduct For Members of the Legislative Assembly *(Adopted June 14, 1993)*

Preamble

As Members of the Legislative Assembly we recognize that our actions have a profound impact on the lives of all Saskatchewan people. Fulfilling our obligations and discharging our duties responsibly requires a commitment to the highest ethical standards.

Statement of Commitment

- To the people of this province, we owe the responsible execution of our official duties, in order to promote human and environmental welfare.
- To our constituents, we owe honesty, accessibility, accountability, courtesy and understanding.
- To our colleagues in this Assembly, we owe loyalty to shared principles, respect for differences, and fairness in political dealings.
- We believe that the fundamental objective of public office is to serve our fellow citizens with integrity in order to improve the economic and social conditions of all Saskatchewan people.
- We reject political corruption and will refuse to participate in unethical political practices which tend to undermine the democratic traditions of our province and its institutions.

Declaration of Principles

- Members of this Assembly must carry out their official duties and arrange their private financial affairs in a manner that protects the public interest and enhances public confidence and trust in government and in high standards of ethical conduct in public office.
- Members of this Assembly must act not only lawfully but also in a manner that will withstand the closest public scrutiny; neither the law nor this code is designed to be exhaustive, and there will be occasions on which Members will find it necessary to adopt more stringent norms of conduct in order to protect the public interest and to enhance public confidence and trust.
- Every Member is individually responsible for preventing potential and actual conflicts of interest, and must arrange private financial affairs in a manner that prevents such conflicts from arising.
- Members of the Assembly must carry out their official duties objectively and without consideration of personal or financial interests.
- Members of the Assembly must not accept gifts, benefits or favours except for incidental gifts or customary hospitality of nominal value as provided for in legislation.

- Members of the Assembly must not take personal advantage of or private benefit from information that is obtained in the course of or as a result of their official duties or positions and that is not in the public domain.
- Members of the Assembly must not engage in personal conduct that exploits for private reasons their positions or authorities or that would tend to bring discredit to their offices.
- Members of the Assembly must not use, or allow the use of, public property or services for personal gain.
- Members of the Assembly, when leaving public office and when they have left public office, must not take improper advantage of their former office.



Appendix 5.1 (C)

Legislative Assembly of Nunavut Members Obligations

Appendix 5.1 (C) Legislative Assembly of Nunavut

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Members (MLA s)

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Members Obligations

As an elected Member of the Legislative Assembly of Nunavut, I acknowledge that I have been entrusted with a great responsibility and duty. With this comes certain obligations to my colleagues and constituents.

The values which guide me are Inuit Qaujimajatuqangit (Inuit traditional knowledge), Aisimi Ippigusuttiarniq (respect for others), Pilirriqatigiikniq (working together), Qinuisaaniq (patience and humility) and Angiqatigiikniq (consensus-building).

I will perform my duties with honesty, fairness, compassion, openness and courage. I will do my utmost to provide an effective and accountable voice for the public I serve.

I will ensure that the decisions taken by this Legislative Assembly will, in all ways possible, respect our cultural diversity and honour those who have built our past and worked for the creation of Nunavut; while fostering the aspirations and goals of our youth; and respecting the role and place of all residents of Nunavut.

Where I have a duty to pursue issues of concern to my constituents, I will do so without fear or favour. I will respect confidences and privileged information entrusted to me as a legislator and as a guardian of the public trust.

In acknowledging my human vulnerabilities, I will refrain from behaviour that may bring dishonour or disrepute to myself, the Legislative Assembly or the people of Nunavut.

I will neither act nor condone others in acting in ways that exploit, slander or discriminate against others. I will not condone actions that are dishonest or which exploit positions of privilege for personal gain.

I will work with determination, in a spirit of goodwill and good faith, to find solutions for problems that create hardships for our people and to strengthen the greatness of our land.

As a Member of the Legislative Assembly of Nunavut, I will hold true to these obligations.

Appendix 5.1 (C)

Appendix 5.1 (C) Legislative Assembly of Nunavut

Legislative Assembly of Nunavut

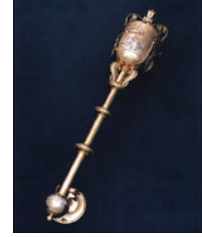
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Appendix 5.1 (D)

Federal House of Commons Conflict of Interest Code

Appendix 5.1 (D) Federal House of Commons

**APPENDIX****CONFLICT OF INTEREST CODE
FOR MEMBERS OF
THE HOUSE OF COMMONS****Purposes****1. The purposes of this Code are to**

(a) maintain and enhance public confidence and trust in the integrity of Members as well as the respect and confidence that society places in the House of Commons as an institution;

(b) demonstrate to the public that Members are held to standards that place the public interest ahead of their private interests and to provide a transparent system by which the public may judge this to be the case;

(c) provide for greater certainty and guidance for Members in how to reconcile their private interests with their public duties and functions; and

(d) foster consensus among Members by establishing common standards and by providing the means by which questions relating to proper conduct may be answered by an independent, non-partisan adviser.

Principles**2. Given that service in Parliament is a public trust, the House of Commons recognizes and declares that Members are expected**

(a) to serve the public interest and represent constituents to the best of their abilities;

(b) to fulfill their public duties with honesty and uphold the highest standards so as to avoid real or apparent conflicts of interests, and maintain and enhance public confidence and trust in the integrity of each Member and in the House of Commons;

(c) to perform their official duties and functions and arrange their private affairs in a manner that bears the closest public scrutiny, an obligation that may not be fully discharged by simply acting within the law;

(d) to arrange their private affairs so that foreseeable real or apparent conflicts of interest may be prevented from arising, but if such a conflict does arise, to resolve it in a way that protects the public interest; and

(e) not to accept any gift or benefit connected with their position that might reasonably be seen to compromise their

ANNEXE**CODE RÉGISSANT LES
CONFLITS D'INTÉRÊTS
DES DÉPUTÉS****Objet****1. Le présent code a pour objet :**

a) de préserver et d'accroître la confiance du public dans l'intégrité des députés ainsi que le respect et la confiance de la société envers la Chambre des communes en tant qu'institution;

b) de montrer au public que les députés doivent respecter des normes qui font passer l'intérêt public avant leurs intérêts personnels et d'établir un mécanisme transparent permettant au public de juger qu'il en est ainsi;

c) de fournir des règles claires aux députés sur la façon de concilier leurs intérêts personnels et leurs fonctions officielles;

d) de favoriser l'émergence d'un consensus parmi les députés par l'adoption de normes communes et la mise en place d'un organe indépendant et impartial chargé de répondre aux questions d'ordre déontologique.

Principes**2. Vu que les fonctions parlementaires constituent un mandat public, la Chambre des communes reconnaît et déclare qu'on s'attend à ce que les députés :**

a) soient au service de l'intérêt public et représentent au mieux les électeurs;

b) remplissent leurs fonctions avec honnêteté et selon les normes les plus élevées de façon à éviter les conflits d'intérêts réels ou apparents et à préserver et accroître la confiance du public dans l'intégrité de chaque député et envers la Chambre des communes;

c) exercent leurs fonctions officielles et organisent leurs affaires personnelles d'une manière qui résistera à l'examen public le plus minutieux, allant au-delà d'une stricte observation de la loi;

d) prennent les mesures voulues en ce qui touche leurs affaires personnelles pour éviter les conflits d'intérêts réels ou apparents qui sont prévisibles, ceux-ci étant réglés de manière à protéger l'intérêt public;

e) évitent d'accepter des cadeaux ou des avantages qui sont liés à leur charge et qu'on pourrait

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personal judgment or integrity except in accordance with the provisions of this Code.

raisonnablement considérer comme compromettant leur jugement personnel ou leur intégrité, sauf s'ils se conforment aux dispositions du présent code.

Interpretation

Définitions

Definitions.	3.(1) The following definitions apply in this Code.	3.(1) Les définitions qui suivent s'appliquent au présent code.	Définitions.
"common-law partner" « conjoint de fait ».	"common-law partner", with respect to a Member, means a person who is cohabiting with the Member in a conjugal relationship, having so cohabited for a period of at least one year.	« commissaire » Le commissaire à l'éthique nommé au titre de l'article 72.01 de la <i>Loi sur le Parlement du Canada</i> .	« commissaire : "Ethics Commissioner."
"Ethics Commissioner" « commissaire ».	"Ethics Commissioner" means the Ethics Commissioner appointed under section 72.01 of the <i>Parliament of Canada Act</i> .	« conjoint de fait » La personne qui vit dans une relation conjugale avec un député depuis au moins un an.	« conjoint de fa "common-law partner."
"spouse" « époux ».	"spouse", with respect to a Member, does not include a person from whom the Member is separated where all support obligations and family property have been dealt with by a separation agreement or by a court order.	« époux » N'est pas considérée comme un époux la personne dont un député est séparé et dont les obligations alimentaires et les biens familiaux ont fait l'objet d'un accord de séparation ou d'une ordonnance judiciaire.	« époux » "spouse."
Furthering private interests.	(2) A Member is considered to further a person's private interests, including his or her own private interests, when the Member's actions result, directly or indirectly, in any of the following (a) an increase in, or the preservation of, the value of the person's assets; (b) the extinguishment, or reduction in the amount, of the person's liabilities; (c) the acquisition of a financial interest by the person; (d) an increase in the person's income from a source referred to in subsection 21(2); (e) the person becoming a director or officer in a corporation, association or trade union; and (f) the person becoming a partner in a partnership.	(2) Sont de nature à favoriser les intérêts personnels d'une personne, y compris ceux du député, les actes de celui-ci qui ont pour effet, même indirectement : a) d'augmenter ou de préserver la valeur de son actif; b) de réduire la valeur de son passif ou d'éliminer celui-ci; c) de lui procurer un intérêt financier; d) d'augmenter son revenu à partir d'une source visée au paragraphe 21(2); e) d'en faire un dirigeant ou un administrateur au sein d'une personne morale, d'une association ou d'un syndicat; f) d'en faire un associé au sein d'une société de personnes.	Intérêts person
Not furthering private interests.	(3) For the purpose of this Code, a Member is not considered to further his or her own private interests or the interests of another person if the matter in question (a) is of general application; (b) affects the Member or the other person as one of a broad class of the public; or (c) concerns the remuneration or benefits of the Member as provided under an Act of Parliament.	(3) Pour l'application du présent code, ne sont pas considérés comme les intérêts personnels d'un député ou d'une autre personne ceux : a) qui sont d'application générale; b) qui le concernent en tant que membre d'une vaste catégorie de personnes; c) qui ont trait à la rémunération ou aux avantages accordés au député au titre d'une loi fédérale.	Exclusions.
Family members.	(4) The following are the members of a Member's family for the purposes of this Code: (a) the Member's spouse or common-law partner; and (b) a child of the Member, or a child of the Member's spouse or common-law partner, who has not reached the age of 18 years or who has reached that age but is primarily dependent on the Member or the Member's spouse or common-law partner for financial support.	(4) Pour l'application du présent code, sont considérés comme des membres de la famille d'un député : a) son époux ou conjoint de fait; b) son propre enfant ou celui de son époux ou conjoint de fait, enfant qui n'a pas atteint l'âge de dix-huit ans ou qui, l'ayant atteint, dépend principalement, sur le plan financier, du député ou de son époux ou conjoint de fait.	Membres de la

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	Application	Application	
Application to Members.	4. The provisions of this Code apply to conflicts of interest of all Members of the House of Commons when carrying out the duties and functions of their office as Members of the House, including Members who are ministers of the Crown or parliamentary secretaries.	4. Les dispositions du présent code régissent les conflits d'intérêts de tous les députés, y compris ceux qui sont ministres ou secrétaires parlementaires, lorsqu'ils exercent la charge de député.	Application aux députés.
Assisting constituents.	5. A Member does not breach this Code if the Member's activity is one in which Members normally and properly engage on behalf of constituents.	5. Le député ne manque pas à ses obligations aux termes du présent code s'il exerce une activité à laquelle les députés se livrent habituellement et à bon droit pour le compte des électeurs.	Défense des intérêts des électeurs.
Jurisdiction of the Board of Internal Economy.	6. Nothing in this Code affects the jurisdiction of the Board of Internal Economy of the House of Commons to determine the propriety of the use of any funds, goods, services or premises made available to Members for carrying out their parliamentary duties and functions.	6. Le présent code n'a pas pour effet de limiter la compétence du Bureau de régie interne de la Chambre des communes pour ce qui est de décider si les députés utilisent convenablement les fonds, les biens, les services ou les locaux mis à leur disposition pour l'exercice de leurs fonctions parlementaires.	Compétence du bureau de régie interne
Activities outside Parliament.	7. Nothing in this Code prevents Members who are not ministers of the Crown or parliamentary secretaries from any of the following, as long as they are able to fulfill their obligations under this Code: (a) engaging in employment or in the practice of a profession; (b) carrying on a business; (c) being a director or officer in a corporation, association, trade union or non-profit organization; and (d) being a partner in a partnership.	7. Le présent code n'a pas pour effet d'empêcher les députés qui ne sont pas ministres ou secrétaires parlementaires, dès lors qu'ils s'y conforment : a) d'occuper un emploi ou d'exercer une profession; b) d'exploiter une entreprise; c) d'être un dirigeant ou un administrateur au sein d'une personne morale, d'une association, d'un syndicat ou d'un organisme à but non lucratif; d) d'être un associé au sein d'une société de personnes.	Activités extra-parlementaires.
	Rules of Conduct	Règles de déontologie	
Furthering private interests.	8. When performing parliamentary duties and functions, a Member shall not act in any way to further his or her private interests or those of a member of the Member's family, or to improperly further another person's private interests.	8. Le député ne peut, dans l'exercice de ses fonctions parlementaires, agir de façon à favoriser ses intérêts personnels ou ceux d'un membre de sa famille ou encore, d'une façon indue, ceux de toute autre personne.	Favoritisme.
Using influence.	9. A Member shall not use his or her position as a Member to influence a decision of another person so as to further the Member's private interests or those of a member of his or her family, or to improperly further another person's private interests.	9. Le député ne peut se prévaloir de sa charge pour influencer la décision d'une autre personne de façon à favoriser ses intérêts personnels ou ceux d'un membre de sa famille ou encore, d'une façon indue, ceux de toute autre personne.	Influence.
Insider information.	10.(1) A Member shall not use information obtained in his or her position as a Member that is not generally available to the public to further the Member's private interests or those of a member of his or her family, or to improperly further another person's private interests.	10.(1) Le député ne peut utiliser les renseignements qu'il obtient dans le cadre de sa charge et qui ne sont généralement pas à la disposition du public pour favoriser ses intérêts personnels ou ceux d'un membre de sa famille ou encore, d'une façon indue, ceux de toute autre personne.	Utilisation des renseignements
Information not to be communicated.	(2) A Member shall not communicate information referred to in subsection (1) to another person if the Member knows, or reasonably ought to know, that the information may be used to further the Member's private interests or those of a member of his or her family, or to improperly further another person's private interests.	(2) Le député ne peut communiquer ces renseignements s'il sait ou devrait raisonnablement savoir que ceux-ci peuvent servir à favoriser ses intérêts personnels ou ceux d'un membre de sa famille ou encore, d'une façon indue, ceux de toute autre personne.	Communication des renseignements
Attempts.	11. A Member shall not attempt to engage in any of the activities prohibited under sections 8 to 10.	11. Le député ne peut tenter de se livrer à aucune des activités interdites aux termes des articles 8 à 10.	Tentatives.
Disclosure of a private interest.	12.(1) A Member who has reasonable grounds to believe that he or she or a member of his or her family has a private interest that might be affected by a matter that is before the House of Commons or a committee of which the Member is a member shall, if present during consideration of the	12.(1) Lorsqu'il participe à l'étude d'une question dont la Chambre ou un comité dont il est membre est saisi, le député est tenu de divulguer dans les plus brefs délais, verbalement ou par écrit, la nature générale des intérêts personnels qu'il croit, pour des	Divulgaration des intérêts personnels

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	matter, disclose orally or in writing the general nature of the private interest at the first opportunity. The general nature of the private interest shall be disclosed forthwith in writing to the Clerk of the House.	motifs raisonnables, que lui-même ou un membre de sa famille détient dans cette question et qui pourraient être visés. Le greffier de la Chambre doit sans délai être avisé par écrit de la nature générale des intérêts personnels.	
Subsequent disclosure.	(2) If a Member becomes aware at a later date of a private interest that should have been disclosed in the circumstances of subsection (1), the Member shall make the required disclosure forthwith.	(2) Si le député se rend compte ultérieurement de l'existence d'intérêts personnels qui auraient dû être divulgués aux termes du paragraphe (1), il doit sans délai les faire connaître de la façon requise.	Divulgence subséquente.
Disclosure recorded.	(3) The Clerk of the House shall send the disclosure to the Ethics Commissioner, who shall file it with the Member's public disclosure documents.	(3) Le greffier de la Chambre communique ces renseignements au commissaire, qui les classe avec les documents du député relatifs à la divulgation publique.	Publication.
Debate and voting.	13. A Member shall not participate in debate on or vote on a question in which he or she has a private interest.	13. Le député ne peut participer à un débat ou voter sur une question dans laquelle il a un intérêt personnel.	Débat ou vote.
Prohibition: gifts and other benefits.	14.(1) Neither a Member or any member of a Member's family shall accept, directly or indirectly, any gift or other benefit, except compensation authorized by law, that is related to the Member's position.	14.(1) Le député ou un membre de sa famille ne peut, dans le cadre de la charge du député, accepter, même indirectement, de cadeaux ou d'autres avantages, sauf s'il s'agit d'une rétribution autorisée par la loi.	Interdiction : cadeaux et autres avantages.
Exception.	(2) A Member or a member of the Member's family may, however, accept gifts or other benefits received as a normal expression of courtesy or protocol, or within the customary standards of hospitality that normally accompany the Member's position.	(2) Le député ou un membre de sa famille peut toutefois accepter les cadeaux ou autres avantages qui sont des marques normales ou habituelles de courtoisie ou de protocole ou des marques d'accueil habituellement reçues dans le cadre de la charge du député.	Exception.
Statement: gift or other benefit.	(3) If gifts or other benefits that are accepted under subsection (2) exceed \$500 in value, or if the total value of all such gifts or benefits received from one source in a 12-month period exceeds \$500, the Member shall, within 30 days after receiving the gifts or other benefits, or after that total value is exceeded, file with the Ethics Commissioner a statement disclosing the nature of the gifts or other benefits, their source and the circumstances under which they were given.	(3) Si un cadeau ou un autre avantage visé au paragraphe (2) a une valeur supérieure à 500 \$ ou si, sur une période de douze mois, des cadeaux ou autres avantages de même provenance ont une valeur totale supérieure à cette somme, le député dépose auprès du commissaire, dans les trente jours suivant la date de la réception du cadeau ou de l'avantage ou celle à laquelle la valeur totale dépasse 500 \$, une déclaration mentionnant la nature de chaque cadeau ou avantage, sa provenance et les circonstances dans lesquelles il a été donné.	Déclaration : cadeaux et autres avantages.
Exception.	(4) Any disclosure made pursuant to the requirements of section 15 does not need to be disclosed as a gift or other benefit under subsection (3).	(4) Ce qui est divulgué en application de l'article 15 n'a pas à être déclaré comme un cadeau ou un autre avantage aux termes du paragraphe (3).	Exception.
Statement: sponsored travel.	15.(1) If travel costs of a Member for a trip that arises from or relates to his or her position exceed \$500 and those costs are not wholly paid from the Consolidated Revenue Fund or by the Member personally, his or her political party or any interparliamentary association or friendship group recognized by the House, the Member shall, within 30 days after the end of the trip, file a statement with the Ethics Commissioner disclosing the trip.	15.(1) Si les frais payables pour tout déplacement qu'il effectue dans le cadre de sa charge dépassent 500 \$ et ne sont pas entièrement pris en charge par le Trésor, par lui-même ou son parti, ou par un groupe d'amitié ou une association interparlementaire reconnu par la Chambre, le député dépose auprès du commissaire une déclaration faisant état du déplacement, dans les trente jours qui en suivent la fin.	Déclaration : déplacements parrainés.
Content of statement.	(2) The statement shall disclose the name of the person or organization paying for the trip, the name of any person accompanying the Member, the destination or destinations, the purpose and length of the trip, the nature of the benefits received and the value, including supporting documents for transportation and accommodation.	(2) La déclaration comporte le nom de la personne ou de l'organisation qui prend en charge les frais de déplacement, le nom de toute personne accompagnant le député, la ou les destinations, le but et la durée du déplacement, la nature des avantages reçus et leur valeur, ainsi que des documents justificatifs pour les frais de transport et de logement.	Contenu de la déclaration.
Publication.	(3) By January 31 of each year, the Ethics Commissioner shall prepare a list of all sponsored travel, including the details set out in subsection (2), and the Speaker shall lay the list upon the Table when the House next sits.	(3) Au plus tard le 31 janvier de chaque année, le commissaire établit une liste de tous les déplacements parrainés, en y incluant les détails prévus au paragraphe (2), et le Président la dépose sur le bureau à la prochaine séance de la Chambre.	Publication.
Government contracts.	16.(1) A Member shall not knowingly be a party to a contract with the Government of Canada or any federal	16.(1) Le député ne peut sciemment être partie à un contrat, conclu avec le gouvernement du Canada ou	Contrats.

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	agency or body under which the Member receives a benefit.	un organisme fédéral, qui lui procure un avantage.	
Clarification.	<p>(2) A Member may participate in a program operated or funded, in whole or in part, by the Government of Canada under which the Member receives a benefit if</p> <p>(a) the Member meets the eligibility requirements of the program;</p> <p>(b) the Member does not receive any preferential treatment with respect to his or her participation; and</p> <p>(c) the Member does not receive any special benefit not available to other participants.</p>	<p>(2) Le député peut participer à un programme qui est exploité ou financé, en tout ou en partie, par le gouvernement du Canada et qui lui procure un avantage, si les conditions suivantes sont respectées :</p> <p>a) il satisfait aux critères d'admissibilité du programme;</p> <p>b) il ne reçoit pas de traitement préférentiel en ce qui concerne sa participation;</p> <p>c) il ne reçoit pas d'avantages particuliers auxquels d'autres participants n'ont pas droit.</p>	Précision.
Public corporations.	<p>17.(1) A Member is not prohibited from owning securities in a public corporation that contracts with the Government of Canada unless the holdings are so significant that the Ethics Commissioner is of the opinion that they are likely to affect the Member's obligations under this Code.</p>	<p>17.(1) Le député peut posséder des titres dans une société publique ayant des liens d'affaires avec le gouvernement du Canada, sauf si le commissaire estime, en raison de l'importance de la quantité de ces titres, que le député risque de manquer à ses obligations aux termes du présent code.</p>	Sociétés public
Trust .	<p>(2) If the Ethics Commissioner is of the opinion that the Member's obligations under this Code are likely to be affected under the circumstances of subsection (1), the Member may comply with the Code by placing the securities in a trust under such terms established in section 19 as the Ethics Commissioner considers appropriate.</p>	<p>(2) Si le commissaire estime qu'il y a un risque que le député manque à ses obligations aux termes du présent code dans les circonstances exposées au paragraphe (1), le député peut se conformer au présent code en mettant ses titres en fiducie selon les modalités prévues à l'article 19 que le commissaire juge appropriées.</p>	Fiducie.
Partnerships and private corporations.	<p>18. A Member shall not have an interest in a partnership or in a private corporation that is a party to a contract with the Government of Canada under which the partnership or corporation receives a benefit unless the Ethics Commissioner is of the opinion that the interest is unlikely to affect the Member's obligations under this Code.</p>	<p>18. Le député ne peut détenir, dans une société de personnes ou une société privée qui est partie à un contrat conclu avec le gouvernement du Canada, un intérêt qui procure un avantage à celle-ci, sauf si le commissaire estime que le député ne risque pas de manquer à ses obligations aux termes du présent code.</p>	Sociétés privée: personnes.
Pre-existing contracts.	<p>19.(1) Sections 16 and 18 do not apply to a contract that existed before the Member's election to the House of Commons, but they do apply to its renewal or extension.</p>	<p>19.(1) Les articles 16 et 18 ne s'appliquent pas au contrat conclu avant l'élection du député à la Chambre des communes, mais ils s'appliquent au renouvellement ou à la prorogation d'un tel contrat.</p>	Contrats préexi
Trust.	<p>(2) Section 18 does not apply if the Member has entrusted his or her interest in a partnership or in a private corporation that is a party to a contract with the Government of Canada under which the partnership or corporation receives a benefit to one or more trustees on all of the following terms:</p> <p>(a) the provisions of the trust have been approved by the Ethics Commissioner;</p> <p>(b) the trustees are at arm's length from the Member and have been approved by the Ethics Commissioner;</p> <p>(c) the trustees may not consult with the Member with respect to managing the trust, but they may consult with the Ethics Commissioner;</p> <p>(d) the trustees may, however, consult with the Member, with the approval of the Ethics Commissioner and in his or her presence if an extraordinary event is likely to materially affect the trust property;</p> <p>(e) in the case of an interest in a corporation, the Member shall resign any position of director or officer in the corporation;</p> <p>(f) the trustees shall provide the Ethics Commissioner with</p>	<p>(2) L'article 18 ne s'applique pas si le député a mis en fiducie auprès d'un ou de plusieurs fiduciaires l'intérêt qu'il détient dans une société de personnes ou une société privée qui est partie à un contrat conclu avec le gouvernement du Canada dans le cadre duquel elle obtient un avantage, dès lors que les règles suivantes sont respectées :</p> <p>a) le commissaire a approuvé les modalités de la fiducie;</p> <p>b) les fiduciaires n'ont aucun lien de dépendance avec le député et ont reçu l'agrément du commissaire;</p> <p>c) les fiduciaires ne peuvent consulter le député sur la gestion de la fiducie, mais ils peuvent consulter le commissaire;</p> <p>d) les fiduciaires peuvent toutefois consulter le député, sur autorisation du commissaire et en sa présence, s'il se produit un événement extraordinaire susceptible d'avoir des incidences importantes sur l'actif de la fiducie;</p> <p>e) dans le cas d'un intérêt dans une personne morale, le député est tenu de démissionner de tout poste d'administrateur ou de dirigeant de celle-ci;</p> <p>f) les fiduciaires remettent au commissaire un rapport</p>	Fiducie.

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	<p>a written annual report setting out the nature of the trust property, the value of that property, the trust's net income for the preceding year and the trustees' fees, if any; and</p> <p>(g) the trustees shall give the Member sufficient information to permit the Member to submit returns as required by the <i>Income Tax Act</i> and give the same information to the Canada Customs and Revenue Agency.</p>	<p>annuel qui précise la nature et la valeur de l'actif de la fiducie, le revenu net de celle-ci au cours de l'année précédente et, le cas échéant, leurs honoraires;</p> <p>g) les fiduciaires donnent au député les renseignements suffisants pour lui permettre de fournir les déclarations requises par la <i>Loi de l'impôt sur le revenu</i> et donnent les mêmes renseignements à l'Agence des douanes et du revenu du Canada.</p>	
Interest acquired by inheritance.	(3) Sections 16 to 18 do not apply to an interest acquired by inheritance until the first anniversary date of the acquisition.	(3) Les articles 16 à 18 ne visent pas l'intérêt acquis par succession avant la date du premier anniversaire de l'acquisition.	Intérêt acquis par succession.
Disclosure statement.	20. (1) A Member shall, within 60 days after the notice of his or her election to the House of Commons is published in the <i>Canada Gazette</i> , and annually on or before a date established by the Ethics Commissioner, file with the Ethics Commissioner a full statement disclosing the Member's private interests and the private interests of the members of the Member's family.	20. (1) Dans les soixante jours qui suivent l'annonce de son élection dans la <i>Gazette du Canada</i> et tous les ans par la suite, au plus tard à la date fixée par le commissaire, le député dépose auprès de celui-ci une déclaration complète de ses intérêts personnels et des intérêts personnels des membres de sa famille.	Déclaration.
Reasonable efforts.	(2) Information relating to the private interests of the members of the Member's family shall be to the best of the Member's knowledge, information and belief. The Member shall make reasonable efforts to determine such information.	(2) L'information concernant les intérêts personnels des membres de la famille est fournie au mieux de la connaissance du député. Le député doit faire des efforts raisonnables en ce sens.	Efforts raisonnables.
Confidentiality.	(3) The Ethics Commissioner shall keep the statement confidential.	(3) Le commissaire assure la confidentialité de la déclaration.	Confidentialité.
Content of disclosure statement.	21. (1) The statement shall	21. (1) La déclaration contient les renseignements suivants :	Contenu.
	(a) identify the assets and liabilities of the Member and the members of the Member's family and state their value;	a) les éléments d'actif et de passif du député et des membres de sa famille, ainsi que la valeur de ces éléments;	
	(b) state the income that the Member and the members of the Member's family have received during the preceding 12 months and are entitled to receive during the next 12 months, and indicate the source of that income;	b) tout revenu que le député et les membres de sa famille ont touché au cours des douze mois précédents et sont en droit de recevoir au cours des douze prochains mois, ainsi que la source de ce revenu;	
	(c) state all benefits that the Member and the members of the Member's family, and any private corporation in which the Member or a member of the Member's family has an interest, have received during the preceding 12 months, and those that the Member and the members of the Member's family or corporation are entitled to receive during the next 12 months, as a result of a contract with the Government of Canada, and describe the subject-matter and nature of each such contract;	c) tout avantage que le député et les membres de sa famille, ainsi que toute société privée dans laquelle lui ou un membre de sa famille détient un intérêt, ont reçu au cours des douze mois précédents ou sont en droit de recevoir au cours des douze prochains mois dans le cadre d'un contrat conclu avec le gouvernement du Canada, et une description de l'objet et de la nature du contrat;	
	(d) if the statement mentions a private corporation,	d) si elle fait mention d'une société privée :	
	(i) include any information about the corporation's activities and sources of income that the Member is able to obtain by making reasonable inquiries,	(i) les renseignements sur ses activités et les sources de ses revenus que le député peut raisonnablement obtenir,	
	(ii) state the names of any other corporations with which that corporation is affiliated, and	(ii) le nom des autres personnes morales affiliées à cette société,	
	(iii) list the names and addresses of all persons who have an interest in the corporation;	(iii) le nom et l'adresse des personnes qui détiennent des intérêts dans cette société;	
	(e) list all corporations, associations and trade unions in which the Member or a member of the Member's family is a director or officer and all partnerships in which he or she or a member of his or her family is a partner; and	e) les noms des personnes morales, associations et syndicats au sein desquels le député ou un membre de sa famille occupe un poste de dirigeant ou d'administrateur, ainsi que les noms des sociétés de personnes dont le député ou un membre de sa famille est un associé;	

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	(f) include any other information that the Ethics Commissioner may require.	f) tout autre renseignement que le commissaire peut exiger.	
Source of income.	(2) For the purposes of paragraph (1)(b), a source of income is (a) in the case of income from employment, the employer; (b) in the case of income from a contract, the party with whom the contract is made; and (c) in the case of income arising from a business or profession, that business or profession.	(2) Pour l'application de l'alinéa (1)b) : a) l'employeur est la source du revenu tiré d'un emploi; b) le cocontractant est la source du revenu tiré d'un contrat; c) l'entreprise ou la profession est la source du revenu d'entreprise ou de profession.	Source de revenu
Material change.	(3) The Member shall report in writing any material change to the information required under subsection (1) to the Ethics Commissioner within 30 days after the change.	(3) Le député signale par écrit tout changement important apporté aux renseignements contenus dans la déclaration, dans les trente jours suivant le changement.	Changements importants.
Meeting with the Ethics Commissioner.	22. After reviewing a Member's statement filed under section 20, the Ethics Commissioner may require that the Member meet with the Ethics Commissioner, and may request the attendance of any of the members of the Member's family, if available, to ensure that adequate disclosure has been made and to discuss the Member's obligations under this Code.	22. Après avoir examiné la déclaration visée à l'article 20, le commissaire peut exiger de rencontrer le député et demander la présence des membres de sa famille si ces derniers sont disponibles, en vue de vérifier la conformité de la déclaration et de discuter des obligations du député aux termes du présent code.	Rencontre avec le commissaire.
Disclosure summary.	23.(1) The Ethics Commissioner shall prepare a disclosure summary based on each Member's statement filed under section 21 and submit it to the Member for review.	23.(1) Le commissaire établit à partir de la déclaration du député un sommaire qu'il soumet à l'examen de celui-ci.	Sommaire.
Public inspection.	(2) Each summary is to be placed on file at the office of the Ethics Commissioner and made available for public inspection during normal business hours.	(2) Le sommaire est gardé au bureau du commissaire et rendu accessible au public pour examen pendant les heures normales d'ouverture.	Consultation.
Content of disclosure summary.	24.(1) The summary shall (a) subject to subsection (3), set out the source and nature, but not the value, of the income, assets and liabilities referred to in the Member's statement filed under section 20; (b) identify any contracts with the Government of Canada referred to in that statement, and describe their subject-matter and nature; (c) list the names of any affiliated corporations referred to in that statement; and (d) include a copy of any statements of disclosure filed by the Member under subsections 14(3) and 15(1).	24.(1) Le sommaire comporte les éléments suivants : a) sous réserve du paragraphe (3), une mention de la source et de la nature, mais non de la valeur, du revenu et des éléments d'actif et de passif indiqués dans la déclaration du député déposée conformément à l'article 20; b) tout contrat conclu avec le gouvernement du Canada dont fait mention cette déclaration, ainsi que l'objet et la nature du contrat; c) les noms des personnes morales affiliées mentionnées dans cette déclaration; d) une copie des déclarations visées aux paragraphes 14(3) et 15(1).	Contenu.
Categorization of interests.	(2) An interest in a partnership or corporation may be qualified in the summary by the word "nominal", "significant" or "controlling" if, in the opinion of the Ethics Commissioner, it is in the public interest to do so.	(2) Le commissaire peut qualifier l'intérêt détenu dans une société de personnes ou une personne morale de « symbolique », « important » ou « majoritaire », s'il estime que l'intérêt public le justifie.	Qualification.
Items not to be disclosed.	(3) The following shall not be set out in the summary: (a) an asset or liability with a value of less than \$10,000; (b) sources of income if the total amount of income from all sources was less than \$10,000 during the 12 months before the relevant date;	(3) Ne sont pas mentionnés dans le sommaire : a) l'élément d'actif ou de passif d'une valeur inférieure à 10 000 \$; b) les sources de revenu si le total des revenus de toutes les sources est de moins de 10 000 \$ durant les douze mois qui précèdent la date considérée;	Exceptions.

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| <p>(c) real property or immovables that the Member uses as a principal residence or uses principally for recreational purposes;</p> | <p>c) le bien immeuble ou réel que le député utilise comme résidence principale ou principalement à des fins de loisir;</p> |
| <p>(d) personal property or movable property that the Member uses primarily for transportation, household, educational, recreational, social or aesthetic purposes;</p> | <p>d) le bien meuble ou personnel que le député utilise principalement à des fins de transport, domestiques, éducatives, décoratives, sociales ou de loisir;</p> |
| <p>(e) cash on hand or on deposit with a financial institution that is entitled to accept deposits;</p> | <p>e) les sommes d'argent en caisse ou en dépôt dans une institution financière habilitée à accepter des dépôts;</p> |
| <p>(f) fixed-value securities issued or guaranteed by a government or by a government agency;</p> | <p>f) les valeurs mobilières à valeur fixe émises ou garanties par un gouvernement ou un organisme gouvernemental;</p> |
| <p>(g) a registered retirement savings plan that is not self-administered or self-directed;</p> | <p>g) le régime enregistré d'épargne-retraite qui n'est pas autogéré;</p> |
| <p>(h) investments in a registered retirement savings plan that is self-administered or self-directed that would not be publicly disclosed under this section if held outside the plan;</p> | <p>h) le placement dans un régime enregistré d'épargne-retraite autogéré qui ne serait pas déclaré au titre du présent article s'il était détenu hors du régime;</p> |
| <p>(i) an interest in a pension plan, employee benefit plan, annuity or life insurance policy;</p> | <p>i) l'intérêt dans un régime de retraite, un régime de prestations aux employés, une rente ou une police d'assurance-vie;</p> |
| <p>(j) an investment in an open-ended mutual fund;</p> | <p>j) le placement dans un fonds mutuel de placement à capital variable;</p> |
| <p>(k) a guaranteed investment certificate or similar financial instrument; and</p> | <p>k) le certificat de placement garanti ou un instrument financier analogue;</p> |
| <p>(l) any other asset, liability or source of income that the Ethics Commissioner determines should not be disclosed because</p> | <p>l) tout autre élément d'actif ou de passif et toute autre source de revenu qui, de l'avis du commissaire, ne doit pas être divulgué :</p> |
| <p>(i) the information is not relevant to the purposes of this Code, or</p> | <p>(i) soit parce qu'un tel renseignement n'est pas pertinent pour l'application du présent code,</p> |
| <p>(ii) a departure from the general principle of public disclosure is justified in the circumstances.</p> | <p>(ii) soit parce qu'une dérogation au principe de déclaration publique se justifie en l'espèce.</p> |

Evasion.	<p>25. A Member shall not take any action that has as its purpose the circumvention of the Member's obligations under this Code.</p>	<p>25. Le député ne peut prendre de mesures dont l'effet est de contourner les obligations prévues au présent code.</p>	Contournement
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Opinions

Avis

Request for opinion.	<p>26.(1) In response to a request in writing from a Member on any matter respecting the Member's obligations under this Code, the Ethics Commissioner may provide the Member with a written opinion containing any recommendations that the Ethics Commissioner considers appropriate.</p>	<p>26.(1) Sur demande écrite d'un député, le commissaire peut lui donner un avis, assorti des recommandations qu'il juge indiquées, sur toute question concernant les obligations du député aux termes du présent code.</p>	Demande d'avis
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Confidentiality.	<p>(2) The opinion is confidential and may be made public only by the Member or with his or her written consent.</p>	<p>(2) L'avis est confidentiel et ne peut être rendu public que par le député ou avec son consentement écrit.</p>	Confidentialité.
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Opinion binding.	<p>(3) An opinion given by the Ethics Commissioner to a Member is binding on the Ethics Commissioner in relation to any subsequent consideration of the subject-matter of the opinion so long as all the relevant facts that were known to the Member were disclosed to the Ethics Commissioner.</p>	<p>(3) Le commissaire est lié par son avis dans toute nouvelle demande portant sur l'objet de celui-ci, pourvu que tous les faits pertinents dont le député avait connaissance lui aient été communiqués.</p>	Nouvelle demande
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Publication.	<p>(4) Nothing in this section prevents the Ethics Commissioner from publishing opinions for the guidance of Members, provided that no details are included that could identify the Member.</p>	<p>(4) Le présent article n'empêche pas le commissaire de publier des avis pour guider les députés, à condition de ne pas révéler de détails permettant d'identifier un député.</p>	Publication.
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	Inquiries	Enquêtes	
Request for an inquiry.	27.(1) A Member who has reasonable grounds to believe that another Member has not complied with his or her obligations under this Code may request that the Ethics Commissioner conduct an inquiry into the matter.	27.(1) Le député qui a des motifs raisonnables de croire qu'un autre député n'a pas respecté ses obligations aux termes du présent code peut demander au commissaire de faire une enquête.	Demande d'enc
Form of request.	(2) The request shall be in writing and shall identify the alleged non-compliance with this Code and set out the reasonable grounds for the belief that it has not been complied with.	(2) La demande d'enquête est présentée par écrit et énonce les motifs pour lesquels il est raisonnable de croire que le présent code n'a pas été respecté.	Forme de la der
Direction by the House.	(3) The House may, by way of resolution, direct the Ethics Commissioner to conduct an inquiry to determine whether a Member has complied with his or her obligations under this Code.	(3) La Chambre peut, par résolution, ordonner au commissaire de faire une enquête pour déterminer si un député s'est conformé à ses obligations aux termes du présent code.	Ordre de la Cha
Initiative of Ethics Commissioner.	(4) The Ethics Commissioner may, on his or her own initiative, and on giving the Member concerned reasonable written notice, conduct an inquiry to determine whether the Member has complied with his or her obligations under this Code.	(4) Le commissaire peut, de sa propre initiative, après avoir donné par écrit au député un préavis raisonnable, faire une enquête pour déterminer si celui-ci s'est conformé à ses obligations aux termes du présent code.	Enquête à l'init du commissaire
Respect for the inquiry process.	(5) Once a request for an inquiry has been made to the Ethics Commissioner, Members should respect the process established by this Code and permit it to take place without commenting further on the matter.	(5) Une fois qu'une demande d'enquête a été adressée au commissaire, les députés devraient respecter le processus établi par le présent code et permettre son déroulement sans formuler d'autres commentaires à ce sujet.	Respect du proc
Non-meritorious requests.	(6) If the Ethics Commissioner is of the opinion that a request for an inquiry is frivolous or vexatious or was not made in good faith, or that there are no or insufficient grounds to warrant an inquiry or the continuation of an inquiry, the Ethics Commissioner shall so state in dismissing the request. The Ethics Commissioner shall report the dismissal in accordance with section 28 and may recommend that further action be considered against the Member who made the request.	(6) S'il est d'avis qu'une demande d'enquête est frivole ou vexatoire ou n'a pas été présentée de bonne foi ou qu'aucun motif suffisant ne justifie la tenue ou la poursuite d'une enquête, le commissaire le précise lorsqu'il rejette la demande. Le commissaire fait rapport de sa décision, conformément à l'article 28, et il peut de plus recommander que des mesures soient prises à l'égard du député qui a fait la demande.	Demande non f
Inquiry to be private.	(7) The Ethics Commissioner is to conduct an inquiry in private and with due dispatch, provided that at all appropriate stages throughout the inquiry the Ethics Commissioner shall give the Member reasonable opportunity to be present and to make representations to the Ethics Commissioner in writing or in person by counsel or by any other representative.	(7) Le commissaire procède à huis clos et avec toute la diligence voulue, en donnant au député, à tous les stades de l'enquête, la possibilité d'être présent et de lui faire valoir ses arguments par écrit ou en personne ou par l'entremise d'un conseiller ou d'un autre représentant.	Huis clos.
Cooperation.	(8) Members shall cooperate with the Ethics Commissioner with respect to any inquiry.	(8) Les députés sont tenus de collaborer avec le commissaire dans toute enquête.	Collaboration.
Report to the House.	28.(1) Forthwith following an inquiry, the Ethics Commissioner shall report to the Speaker, who shall present the report to the House when it next sits.	28.(1) Une fois son enquête terminée, le commissaire remet sans délai un rapport d'enquête au Président, lequel présente le rapport à la Chambre à sa prochaine séance.	Rapport à la Ch
Report to be public.	(2) The report of the Ethics Commissioner shall be made available to the public upon tabling in the House, or, during a period of adjournment or prorogation, upon its receipt by the Speaker.	(2) Le rapport du commissaire est accessible au public dès qu'il est déposé à la Chambre ou, pendant une période d'ajournement ou de prorogation, dès qu'il est reçu par le Président.	Publicité du rap
Report after dissolution.	(3) During the period following a dissolution of Parliament, the Ethics Commissioner shall make the report public.	(3) Si le Parlement est dissous, le commissaire rend son rapport public.	Rapport en cas dissolution.
No contravention.	(4) If the Ethics Commissioner concludes that there was no contravention of this Code, the Ethics Commissioner shall so state in the report.	(4) Si le commissaire conclut que le présent code n'a pas été enfreint, il l'indique dans son rapport.	Aucune infracti
Mitigated contravention.	(5) If the Ethics Commissioner concludes that a Member has not complied with an obligation under this Code but that the Member took all reasonable measures to prevent the non-compliance, or that the non-compliance was trivial or occurred through inadvertence or an error in judgment made in good faith, the Ethics Commissioner shall so state	(5) S'il conclut que le député ne s'est pas conformé à une obligation aux termes du présent code, mais qu'il a pris toutes les précautions raisonnables pour éviter de l'enfreindre, ou que l'infraction est sans gravité, est survenue par inadvertance ou est imputable à une erreur de jugement commise de	Infraction sans

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	in the report and may recommend that no sanction be imposed.	bonne foi, le commissaire l'indique dans son rapport et peut recommander qu'aucune sanction ne soit imposée.	
Sanctions.	(6) If the Ethics Commissioner concludes that a Member has not complied with an obligation under this Code, and that none of the circumstances in subsection (5) apply, the Ethics Commissioner shall so state in the report and may recommend appropriate sanctions.	(6) S'il conclut que le député n'a pas respecté une obligation aux termes du présent code et qu'aucune des circonstances énoncées au paragraphe (5) ne s'applique, le commissaire l'indique dans son rapport et peut recommander l'application des sanctions appropriées.	Sanctions.
Reasons.	(7) The Ethics Commissioner shall include in the report reasons for any conclusions and recommendations.	(7) Le commissaire motive ses conclusions et recommandations dans son rapport.	Motifs.
General recommendations.	(8) The Ethics Commissioner may include in his or her report any recommendations arising from the matter that concern the general interpretation of this Code and any recommendations for revision of this Code that the Ethics Commissioner considers relevant to its purpose and spirit.	(8) Le commissaire peut formuler dans son rapport sur l'affaire des recommandations concernant l'interprétation générale du présent code ou sa modification, eu égard à son objet et son esprit.	Recommandations générales.
Right to speak.	(9) Within five sitting days after the tabling of the report of the Ethics Commissioner in the House of Commons, the Member who is the subject of the report shall have a right to make a statement in the House immediately following Question Period, provided that he or she shall not speak for more than 20 minutes.	(9) Dans les cinq jours de séance suivant le dépôt à la Chambre du rapport du commissaire, le député qui fait l'objet du rapport a le droit de faire une déclaration à la Chambre immédiatement après la période des questions, sous réserve que son intervention ne dépasse pas vingt minutes.	Déclaration du
Deemed concurrence.	(10) A motion to concur in a report referred to in subsection (4) or (5) may be moved during Routine Proceedings. If no such motion has been moved and disposed of within 10 sitting days after the day on which the report was tabled, a motion to concur in the report shall be deemed to have been moved and adopted at the expiry of that time.	(10) Une motion portant adoption du rapport visé aux paragraphes (4) ou (5) peut être proposée pendant la période réservée aux affaires courantes. Si une telle motion n'est pas proposée et soumise à une décision dans les dix jours de séance suivant le dépôt du rapport, une motion portant adoption du rapport est réputée proposée et adoptée à la fin de ce délai.	Adoption d'offi
Report to be considered.	(11) A motion respecting a report referred to in subsection (6) may be moved during Routine Proceedings, when it shall be considered for no more than two hours, after which the Speaker shall interrupt any proceedings then before the House and put forthwith and successively, without further debate or amendment, every question necessary to dispose of the motion. During debate on the motion, no Member shall speak more than once or longer than ten minutes.	(11) Une motion concernant le rapport visé au paragraphe (6) peut être proposée pendant la période réservée aux affaires courantes où elle est prise en considération durant au plus deux heures; à la fin de cette période, le Président interrompt les délibérations de la Chambre et met aux voix, sur-le-champ et successivement, sans autre débat ni amendement, toutes les questions nécessaires à la prise d'une décision. Pendant le débat sur la motion, aucun député ne peut parler plus d'une fois, ni plus de dix minutes.	Étude du rappo
Vote.	(12) If no motion pursuant to subsection (11) has been previously moved and disposed of, a motion to concur in the report shall be deemed to have been moved on the 15th sitting day after the day on which the report was tabled, and the Speaker shall immediately put every question necessary to dispose of the motion.	(12) Si aucune motion proposée aux termes du paragraphe (11) n'a fait l'objet d'une décision dans les quinze jours de séance suivant le dépôt du rapport, une motion portant adoption du rapport est réputée proposée à la fin de cette période, et le Président met immédiatement aux voix toutes les questions nécessaires à la prise d'une décision.	Vote.
Referral back.	(13) The House may refer any report back to the Ethics Commissioner for further consideration, with or without instruction.	(13) La Chambre peut renvoyer un rapport au commissaire afin qu'il l'examine à nouveau, avec ou sans instructions.	Renvoi.
Suspension of inquiry.	29.(1) The Ethics Commissioner shall immediately suspend the inquiry into a matter if (a) there are reasonable grounds to believe that the Member has committed an offence under an Act of Parliament, in which case the Ethics Commissioner shall refer the matter to the proper authorities; or (b) it is discovered that: (i) the act or omission under investigation is also the subject of an investigation to determine if an offence under an Act of Parliament has been committed, or	29.(1) Le commissaire suspend l'enquête sans délai : a) s'il y a des motifs raisonnables de croire que le député a commis une infraction à une loi fédérale, auquel cas il en avise les autorités compétentes; b) s'il est constaté que les faits – actes ou omissions – visés par l'enquête font l'objet : (i) soit d'une autre enquête visant à établir s'ils constituent une infraction à une loi fédérale,	Sursis.

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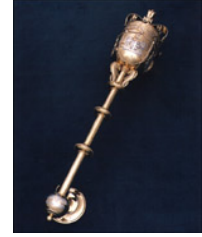
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(ii) a charge has been laid with respect to that act or omission.

(ii) soit d'une accusation.

Inquiry continued.	(2) The Ethics Commissioner shall not continue his or her inquiry until the other investigation or the charge regarding the act or omission has been finally disposed of.	(2) Le commissaire ne peut poursuivre son enquête qu'à l'issue de l'autre enquête ou que s'il a été statué en dernier ressort sur l'accusation.	Reprise de l'enq
Miscellaneous		Dispositions diverses	
Rules.	30. (1) The Ethics Commissioner shall submit any proposed rules for the administration of this Code to the Standing Committee on Procedure and House Affairs.	30. (1) Le commissaire soumet au Comité permanent de la procédure et des affaires de la Chambre tout projet de règle d'application du présent code.	Règles.
Tabling of rules.	(2) Any rules approved by the Committee shall be reported to the House and shall come into effect when the report is concurred in by the House.	(2) Les règles agréées par le Comité font l'objet d'un rapport présenté à la Chambre et entrent en vigueur dès l'adoption du rapport par celle-ci.	Dépôt.
Retention of documents.	31. The Ethics Commissioner shall retain all documents relating to a Member for a period of 12 months after he or she ceases to be a Member, after which the documents shall be destroyed unless there is an inquiry in progress under this Code concerning them or a charge has been laid against the Member under an Act of Parliament and the documents may relate to that matter.	31. Le commissaire garde les documents relatifs à un député pendant les douze mois suivant la cessation de ses fonctions parlementaires. Ces documents sont ensuite détruits, sauf si une enquête est en cours aux termes du présent code ou qu'une accusation a été portée contre le député au titre d'une loi fédérale et que les documents peuvent être pertinents.	Archives.
Educational activities.	32. The Ethics Commissioner may undertake educational activities for Members and the general public regarding this Code and the role of the Ethics Commissioner.	32. Le commissaire peut organiser des activités afin de renseigner les députés et le public sur son rôle et sur le présent code.	Activités éduca
Committee review.	33. The Standing Committee on Procedure and House Affairs shall, within five years of the coming into force of this Code and every five years thereafter, undertake a comprehensive review of its provisions and operation, and shall submit a report thereon, including a statement of any changes the Committee recommends.	33. Dans les cinq ans suivant l'entrée en vigueur du présent code et tous les cinq ans par la suite, le Comité permanent de la procédure et des affaires de la Chambre procède à un examen exhaustif des dispositions du présent code et de son application, et présente un rapport assorti des modifications qu'il recommande, le cas échéant.	Examen par le c
Part of the Standing Orders.	34. This Code shall form part of the Standing Orders of the House of Commons.	34. Le présent code fait partie du Règlement de la Chambre des communes.	Règlement.

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Appendix 5.2

Sample Codes of Conduct for the Members of the House of Assembly

Appendix 5.2 Sample Codes of Conduct for the Members of the House of Assembly

Purpose

The purpose of a code of conduct is to help the members of the House of Assembly achieve their goals and to appropriately represent the voting public in the legislature. To do this, the code provides members with guidelines for the conduct expected of them in fulfilling their duties. These guidelines help to reinforce the concept of accountability which is necessary for members to obtain the public confidence necessary to perform their legislative duties. These general principles of conduct provide the necessary components of an effective code of conduct.

Sample A

Scope of the Code of Conduct

This Code applies to all members of the legislature and is designed to provide guidelines in various aspects of a members' public life. The purpose of this code is not meant to infringe upon a members private, non public life.

General Principles of Conduct

The Committee on Standards in Public Life in the United Kingdom¹ identified general principles of conduct members are expected to observe in carrying out their legislative duties. These standards, as identified below, are hereby adopted as applicable to the House of Assembly:

Selflessness

Decisions made by members should be for the good of the public. Decisions should not be made to directly benefit the member or the member's family and friends.

Integrity

Members should not put themselves in situations whereby outside individuals or corporations or other organizations or interest groups influence their decision making process and overall performance of their duties as a member of the legislature.

¹ The Nolan Committee on Standards in Public Life, October 2004

Objectivity

All member decisions related to the making of public appointments, awarding of tenders or recommendations for rewards and benefits should be based upon merit and not patronage.

Accountability

All members are accountable and responsible for the decisions they make and the actions they take should accept public criticism and scrutiny appropriate to their office.

Openness

Members should be as open as possible about all the decisions and actions they take. Information to support member's decisions should be made available to the public and only restricted in situations where revealing the information would be detrimental to the operation of the legislature.

Honesty

Members must disclose all conflicts of interest between private interests and public duties and take appropriate actions to resolve such conflicts in a way that protects the public interest.

Leadership

Members should lead by example and portray the general principles of conduct discussed in this section.

Sample B²

1. Standards of Behaviour, Impartiality and Conflicts of Interest

Members of the legislature are expected to act with integrity and honesty in carrying out their duties in the legislature. Members are expected to provide the highest possible standard of service to the public.

The onus is on every member to disclose to the House, the Speaker and the House of Assembly Management Commission, as appropriate every potential conflict of interest in which he or she is involved. Members should not be associated with any type of private activity which could bring, or have the potential to bring the

² This model code of conduct was developed with the assistance of a paper written in February 2004 by the Local Government Staff Commission for Northern Ireland. This paper was entitled "Code of Conduct for Local Government Employees"

legislature into disrepute. Members must not use information obtained while performing their public duties to further their private interests.

Members must bring to the attention of the appropriate official any breach of the terms of this code, as outlined in the Whistle blowing section below.

2. *Appointments and Other Employment Matters*

All appointments should be made in accordance with the recruitment procedures of the Provincial government. Members should not be involved in the decisions related to discipline, promotion, or pay adjustments to any employee who is a friend, partner, or person where a family relationship exists.

3. *Outside Commitments*

Outside commitments of members must not be seen by the public to conflict with the Members' position in the legislature or in any way weaken the public's confidence in the House of Assembly.

4. *Personal Interests*

Members must present to the appropriate official any financial or non-financial interests that they consider to be in conflict with their political duties. An example of such a conflict could be the membership in an organization receiving government grants or funding. While this code is not intended to prevent members from being a part of outside organizations, it does require members to declare personal interests where there is, or could be perceived to be a conflict of interest.

5. *The Tendering Process*

The entire tendering process must be based on fairness and impartiality. Members who have access to confidential information related to the tendering process must not disclose that information to any unauthorized party. Members must ensure that there is no special favour shown to current or former members or their friends, partners or persons where a family relationship is deemed to exist.

6. *Corruption*

Members need to be aware of fact that it is an illegal offence for members to give or receive any gift, loan, fee, or other advantage for doing, or not doing something in relation to his or her duties as a member of the House of Assembly.

7. *Use of Financial Resources*

It is every member's responsibility to ensure that public funds entrusted to him or her are not used in an illegal, unauthorized or improper manner. It is also a member's responsibility to ensure that public funds are used responsibly and that government funds receive the appropriate value for money. Members shall at all times ensure that their expenses, allowances, and facilities provided from the public purse are in accordance with appropriate spending policies. Members are responsible for ensuring that they do not exceed the spending limits assigned to them by the legislature. Any over expenditures must be reported to the House of Assembly Management Commission immediately.

8. *Gifts*

Members should not accept gifts (other than insignificant tokens) from contractors, members of the public or outside suppliers as this could be perceived as a conflict of interest.

9. *Whistle Blowing*

If a member becomes aware of any activities which are believed to be illegal, unethical, or improper, the member must report the matter in the manner contemplated by the *Members' Resources and Allowances Rules* to the investigator, the Citizen's Representative appointed under the *Citizen's Representative Act*.



Appendix 5.3

Access to Information Legislation and a Publication and Disclosure Regime for the House of Assembly

**Appendix 5.3 Access to Information Legislation and a Publication and Disclosure Regime
for the House of Assembly**

**Access to Information Legislation and a Publication and Disclosure
Regime for the House of Assembly**

**Christopher Dunn
Department of Political Science
Memorial University**

**Review Commission on Constituency Allowances and Related Matters
2007**

ACCESS TO INFORMATION LEGISLATION AND A PUBLICATION AND DISCLOSURE REGIME FOR THE HOUSE OF ASSEMBLY

Access to information legislation should apply in a whole-of-government fashion. Once accepted this principle would apply to the institution that makes the law as well as to the institution that implements the law. Those who insist on others being open should be open. This is the essence of transparency. This principle is defensible in theory, but it is not commonly put into practice by legislatures. Our contention is that it should be. In this respect, Newfoundland and Labrador could be ahead of the wave, could demonstrate a best practice. We look to the other provinces, to the United Kingdom and to public reports, especially, for guidance.¹ This paper will review which legislatures have “Freedom of Information” legislation applying to them; which reports suggest introducing FOI at a federal level; why FOI is a good idea in the legislative arena; and what some recommendations for increased access should be.

The federal House of Commons and Newfoundland and Labrador’s House of Assembly share an important characteristic: access to information legislation does not apply them. However, the provincial House has never contemplated changing this situation, whereas the federal has. There have been various federal reports and partial movement on them, but much remains to be done.

The UK Parliament² and the Scottish Parliament³ are latecomers to freedom of information legislation, but leaders as far as access to parliamentary information is concerned. Newfoundland came early to FOI/ATI, and it may be another early convert to legislative information access.

First, a brief note about terminology. The terms “access to information” (ATI) and “freedom of information” (FOI) are used interchangeably in this paper. The term “freedom of information,” however is the writer’s preference, because it is the one used commonly throughout the world, and by most legislatures in Canada, the federal parliament’s use of the term “access” notwithstanding. “Freedom of information” also more strongly connotes a right, than does the word “access”; the latter suggests, to us, that the onus is on government to decide what information to release.

¹ Much useful overview with respect to the Canadian situation is provided in Kristen Douglas, “*The Access to Information Act and Recent Proposals for Reform*,” (February 6, 2006), online: Parliament of Canada - Library <http://www.parl.gc.ca/information/library/PRBpubs/prb0555-e.html>

² Regarding the UK Parliament’s legislation, see *Freedom of Information Act 2000*, c. 36, online: Office of Public Sector Information <http://www.opsi.gov.uk/acts/acts_2000/20000036.htm>; see also online: Information Commissioner’s Office <http://www.ico.gov.uk/what_we_cover/freedom_of_information/legislation_in_full.aspx>.

³ Regarding the Scottish Parliament’s legislation, see *Freedom of Information (Scotland) Act 2002*, (2002), A.S.P. 13, online: Office of Public Sector Information <<http://www.opsi.gov.uk/legislation/Scotland/acts2002/20020013.htm>>

PARLIAMENTS AND FREEDOM OF INFORMATION

UK Parliament

Its theoretical attractiveness notwithstanding, FOI is fairly restricted in its ability to open doors to parliaments and legislatures. In the UK, Freedom of Information legislation applies to the UK Parliament, the Scottish Parliament, the National Assembly for Wales and the Northern Ireland Assembly. FOI legislation however cannot be considered by itself; it is book ended in each jurisdiction by a “publication scheme,” intended to offset the expensive and admittedly cumbersome nature of the request process by a generally accessible and universal scheme that covering much (but not all) of the information that might be sought under FOI.

The UK’s *Freedom of Information Act 2000* came into effect in January 2005. It gives a general right of access to information held by public authorities. The House of Commons and the House of Lords are separate public authorities under the *Act* and therefore merit separate arrangements for complying with the *Act*. The *Act* mandates that public bodies prepare a publication scheme; Parliament began to comply with this requirement in November 2002. The scheme was available in print and on the Web. Information on Members' allowances and details of the House's internal procedures for handling requests were added to it in late 2004.

The House of Commons Commission, the analogue of our IEC, notes this about publication of Members’ allowances in its 2006 Report:⁴

Members' salaries, allowances and pensions are paid from the Members Estimate and administered by the Department of Finance and Administration (DFA). The Estimate has separate governance arrangements from the House's administrative expenditure, and is reported on separately. The annual accounts for 2004/05, which will contain further information, will be published in the second half of 2005. Members are entitled to a range of parliamentary allowances including a staffing allowance, an incidental expenses provision and an allowance for overnight stays away from their main home. They are also provided with centrally-purchased computer equipment on loan....

The Members Estimate Committee (MEC) oversees the policy relating to Members' allowances and is advised by the Advisory Panel on Members' Allowances. Both bodies meet regularly. This year they have discussed items to do with the Senior Salaries Review Body report on Parliamentary pay and allowances..., guidance for Members leaving the House and a revision of the "Green Book" which sets out Members' entitlements and the rules associated with them...

⁴ UK Parliament, House of Commons Commission Twenty Seventh Annual Report, "Supporting individual Members and their staff," paras. 11 D-11, online: House of Commons Commission - Twenty Seventh Annual Report <<http://www.publications.parliament.uk/pa/cm200405/cmselect/cmcomm/65/6505.htm>>.

The *Freedom of Information (FOI) Act* came into force in January 2005. The MEC had previously decided to act in advance of this date to put information about individual Members' use of allowances in the public domain. A publication scheme was agreed in the summer and DFA organised relevant information for each Member, covering each of the previous three financial years, for publication on 21 October 2004. It constitutes a considerable extension in openness and transparency about allowances paid to Members. It is intended that, from now on, the publication scheme will be updated each autumn with information for the most recent financial year.

As was the case in Scotland, the burden of FOI requests was offset somewhat by the publication and information services of the Commons:

134. During the first three months of 2005 (after implementation of the FOI Act), the House received an average of around ten requests per week which required formal handling under the Act. However, the vast majority of routine requests for information continued to be dealt with as part of normal activity (for example, the House's Information Office handled an average of 33 requests a week).⁵

Scottish Parliament

In Scotland, the *Freedom of Information (Scotland) Act* requires that each public authority produce a publication scheme that outlines categories of information available, its manner of publication and any relevant financial charges for access.

This Publication Scheme refers to information which the Parliament and SPCB already publishes or intends to publish. Publish can mean make available to the public in a variety of ways, including: electronically (such as on our website) or hard copy (such as printed leaflets, booklets, brochures or books, etc.; videos, DVD and CD ROMs or other audio or visual recordings, including photographs, etc.).⁶

The categories of information available for the Scottish Parliament include parliamentary business, parliamentary procedure, Members of the Scottish Parliament (MSPs), the Scottish Parliament and the wider community, and administration of the Scottish Parliament.

The offsetting nature of the publication scheme appears to be achieving its purpose in Scotland. This can be seen in the first report published by the Scottish Parliament Corporate Body (SPCB) covering 2005, the year that FOI came into existence in Scotland.⁷ The SPCB provides the Parliament with its

⁵ UK Parliament, House of Commons Commission Twenty Seventh Annual Report, "Providing information and access for the public," para. 134, online: House of Commons Commission -Twenty-seventh Annual Report <<http://www.publications.parliament.uk/pa/cm200405/cmselect/cmcomm/65/6506.htm>>.

⁶ Scottish Parliament Corporate Body Publications Scheme, Version 1.1 (September 2004), "Background," at ss. 3.

⁷ *SPCB Annual Report 2006*, online: Scottish Parliament - Annual Reports and Management Plan <<http://www.scottish.parliament.uk/corporate/anrep-accts/spcb/ar-06/spar06-01.htm#11>>.

budget-making, allowances, property, staff and services. The SPCB is the analogue to the IEC in Newfoundland and Labrador, but includes a secretariat as well, which would correspond to the House of Assembly Service.

Over the period covered in the annual report (April 2005 to March 2006), the SPCB received 292 requests under the *The Freedom of Information (Scotland) Act (FOISA)*. These requests covered a variety of topics ranging from the Scottish Parliament's records management policy to correspondence between the Presiding Officer and Sir Sean Connery.⁸ Internal records made available to the author reveal that this level of requests to the SPCB was low compared to other Scottish Public sector organizations: Requests to the Scottish Parliament in the calendar year 2005 numbered 327, compared to 782 to the Scottish Police Service, 187 to the Scottish Enterprise Network, 461 to SEPA, 939 to all Scottish Universities, 199 to the House of Commons, and 60 to the Northern Ireland Assembly.⁹

The allowances information was also made available. The SPCB Report had this to say about the nature and purpose of reporting:

In order to ensure that the Scottish Parliament's allowances system is as open and accessible as possible, and with our obligations under FOISA in mind, it was agreed that all Members' allowances information should be published on the Parliament's website.

A joint MSP/parliamentary staff working group was established to report on the options for publication. After careful consideration of the group's report, the Corporate Body agreed the format and content of the information to be published and, following a great deal of work, the first 'batch' of on-line allowances information - quarters 1 and 2 of 2005-06 - was published in June 2006.

We consider that the facility, which allows members of the public to view and search on-line MSPs claims and accompanying receipts in respect of allowances claimed while carrying out parliamentary duties, was an important step in ensuring that the work of the parliament continues to be as open and transparent as possible.¹⁰

Both the claims and receipts can be seen online.

The offsetting/balancing nature of the FOI and the publication scheme was highlighted by the internal report: "The relatively low volume for the SPCB compared to other Scottish public sector organizations can be attributed to the extensiveness of our Publication Scheme, since we define and record as FOI requests only those that ask for information that we have not already placed in the public domain."¹¹ Still, allowances were a part of the FOI load; requests for allowances information

⁸Ibid.

⁹ Scottish Parliament, Freedom of Information & Allowances - MSP Working Group Remit - 02/11/2005. Annex A.

¹⁰ SPCB Annual Report 2006, ss. 1.2. #11

¹¹ Scottish Parliament, Freedom of Information & Allowances - MSP Working Group Remit - 02/11/2005. Annex A.

accounted for 31% and 4,957 hours were spent on, all FOI requests.

Canadian Provinces

Some Canadian provinces have FOI provisions that apply to the legislatures of the province,¹² but, as Chart 1 on page 7 indicates, they are in the minority. Unlike the practice in the UK, there does not seem to be a conscious effort to link a legislated publication scheme to the *FOI Act*, perhaps because of the generally low visibility of provincial legislatures in the public consciousness. As the experience of Newfoundland and Labrador shows, this low visibility could change with a series of scandals involving public expenditures.

There is, however, an implied link to a legislated publication scheme. The Alberta Legislative Assembly may refuse to release information if it is otherwise available: already published, available for purchase, or about to be published within 60 days of receipt of the request.¹³ Alberta's *Freedom of Information and Protection of Privacy Act* stipulates at s. 29(3) that "If the information is not published or released within 60 days after the applicant's request is received, the head of the public body [the Assembly being one such body] must reconsider the request as if it were a new request received on the last day of that period, and access to the information requested must not be refused under subsection."

Some provinces are not fond of FOI in the legislative arena. Newfoundland and Labrador, Nova Scotia, New Brunswick, Manitoba, Saskatchewan and British Columbia have categorical bars to FOI access to their legislatures. There are some provinces that allow partial access to the legislature: Prince Edward Island's provisions allow access to the office of an officer of the legislature but not to the office of the Speaker or a Member;¹⁴ Quebec's arrangement features the obverse, allowing much of what PEI forbids;¹⁵ Ontario's approach can only be described as *sui generis*.

¹² See David Johansen, "Federal and Provincial Access to Information Legislation: An Overview," (July 1997; revised May 2005), online: Library of Parliament - Parliamentary Research Branch <<http://www.parl.gc.ca/information/library/PRBpubs/bp383-e.htm>>.

¹³ See Appendix 5 of this essay

¹⁴ See Appendix 7 of this essay.

¹⁵ See Appendix 6 of this essay.

CHART 1 APPLICATION AND NON-APPLICATION OF FREEDOM OF INFORMATION LEGISLATION TO PROVINCIAL LEGISLATURES IN CANADA	
Clear indications Act applies to legislature	Quebec, Alberta
Clear indications Act does not apply to legislature	Newfoundland and Labrador, Nova Scotia, New Brunswick, Manitoba, Saskatchewan, British Columbia
<i>i</i> applies partially	PEI: office of an officer of the legislature but not the office of the Speaker or a Member; Ontario: only for records of defined “reviewable expenses” of the leaders of a recognized opposition party and the persons employed in their respective offices.

FEDERAL REVIEWS AND STUDIES OF ACCESS TO INFORMATION AND ITS APPLICATION TO PARLIAMENT

The Canadian federal *Access to Information Act (ATIA)* has been in force since 1983. Subject to exemptions related to national security, commercial confidentiality, individual privacy or policy-making confidences, it gives Canadians a broad legal right to information controlled by federal institutions within fixed time limits. Records containing Cabinet confidences are excluded from the operation of the *Act* for 20 years from the date of their making. Complaints regarding refusal of access are investigated by an information Commissioner with ombudsman-type powers, and are appealable to the Federal Court. Yet, originally, the *Act* did not apply to Parliament or to Officers of Parliament.

As it turned out, application of the *ATIA* to Parliament was not a burning issue. The fact that multiple reviews had called for parliamentary application and that not much had been done was largely ignored. In fact, information laws themselves were not heavily investigated. The 1983 *Act* like some other reform legislation of the era, included a provision for a statutory review. This took place three years later. It would be a decade and a half before official Ottawa once again turned its attention to access legislation; afterwards there was something of a renaissance in the area. What is notable, however, in this intermittent history is not the frequency of the reviews, but that most of the reviews advocated the application of access to information legislation to Parliament.

- (i) *Open and Shut: Enhancing the Right to Know and the Right to Privacy* - Report of the House of Commons Standing Committee on Justice and Solicitor General, 1987.

In 1987, the Commons Justice Committee tabled an ambitious and widely respected report. It had commenced a statutorily mandated study of the *Access to Information Act* and the *Privacy Act* the year before, and its unanimous report, *Open and Shut*, was to be an inspiration to subsequent studies in the field.¹⁶ It advocated including both the Senate and Commons (but excluding the offices of Senators and Members of the Commons), the Library of Parliament and the five officers of Parliament, namely the Auditor General, the Chief Electoral Officer, the Information Commissioner, the Privacy Commissioner and the Official Languages Commissioner. Its general view was that all publicly funded bodies should fall under the purview of the *Act*. However, it failed to have any major effect.

(ii) *Access to Information: Making It Work for Canadians* – (Report of the Access to Information Review Task Force), 2002

In 2000, the Treasury Board President and the Minister of Justice established the Access to Information Review Task Force to perform a comprehensive review of the *ATIA* and to make appropriate recommendations. The resultant report, *Access to Information: Making it Work for Canadians*, was issued in June 2002.

The ATI Review concurred with the 1986 Parliamentary Committee that the access legislation should apply to Parliament and parliamentary bodies based on the rationale that they were public institutions. It also agreed that the bodies in question should include the Senate, the House of Commons, and the Library of Parliament. Also, like the Committee, the Task Force excepted the offices of individual Senators and Members of the House of Commons from the reach of the *Act*.

In making its recommendations the Task Force was respectful of legislative autonomy, parliamentary privilege and the functional needs of officers of parliament. Parliamentary privilege, the collective and individual rights enjoyed by parliamentarians that guarantee they will be able to carry out their representative functions without obstruction, should be the guiding principle in access questions. The Task Force urged that, the *Act* apply to information touching on the administrative operations of the Senate, the House, and the Library of Parliament, save for information that would be protected by parliamentary privilege. This stipulation would protect the independence and effectiveness of the two Houses. It also recommended the exclusion of the records of the political parties, as well as the personal, political and constituency records of individual Senators and Members of the House of Commons.

The redress and appeal procedures in the Task Force's vision were also mindful of legislative autonomy and parliamentary immunities and privileges. If Parliament objected to having the Federal Court as the second tier of redress, Parliament could itself serve in a review capacity. A blue-ribbon panel of current or former parliamentarians, jointly appointed by the two Houses, could serve as the analogue of the Federal Court's judicial review, if the first stage of redress - the reception of the

¹⁶ Canada, Standing Committee on Justice and Solicitor General on the Review of the Access to Information Act and the Privacy Act, *Open and Shut: Enhancing the Right to Know and the Right to Privacy*, (Ottawa: Queen's Printer for Canada, 1987).

complaint by the Information Commissioner, the Commissioner's investigation and the Commissioner's subsequent recommendation - was deemed to provide an unsatisfactory result.

Officers of Parliament were also a focus of the Task Force. It recommended that the *Act* apply to the Offices of the Auditor General, the Commissioner of Official Languages, the Information Commissioner and the Privacy Commissioner, but not to the Office of the Chief Electoral Officer. In order to respond to the concerns of the first four offices, the Task Force recommended the exclusion of records connected with the audit or investigatory functions of an officer of Parliament, or such records from other government institutions in the custody of an officer. In order to respond to the concerns of the Chief Electoral Officer, but to respect the spirit of openness, it recommended amending the *Canada Elections Act* to include access to information about the administration of the Office of the CEO, together with a suitable dispute resolution provision.

(iii) Responses to the Task Force and Subsequent Developments

In the next half decade the pace of ATI commentary picked up somewhat, to a considerable degree due to the work of the Task Force. Along with the new interest in the *Act* came new calls for the inclusion of Parliament within its reach. The Information Commissioner responded to the Task Force report with a special reporting of his own, by outlining his own recommendations in an appendix called "Blueprint for Reform." In it, he called for more institutions, including the Senate and the House of Commons, to be included in the preview of the *Act*, but excluded the offices of members of these Houses.¹⁷

The federal Minister of Justice responded in part to the Task Force's directions in April of 2005. He invited commentary from the House of Commons Standing Committee on Access to Information, Privacy and Ethics on whether to follow the Task Force's recommendations, and specifically on "whether and how parliamentary institutions and Members, as well as Officers of Parliament, such as the Ethics Commissioner, Speaker and Clerk of the Houses, should be subject to the *Act* (and *Privacy Act*), and what special protections they would need if they were covered, as well as on possible redress mechanisms."¹⁸ He also invited the Committee's views on "whether some or all Officers of Parliament should be made subject to the *Act*, and if so, how this should be accomplished."¹⁹ Four alternative approaches in particular could be considered with regard to the five aforementioned Officers of Parliament: (1) apply the *Act* to all activities of the Agents, but include exemptions to protect from disclosure the records of their investigative, audit and policy-advice activities; (2) cover all of the activities, but exclude from the application of the *Act* the Agents' investigative or audit activities; (3) apply the *Act* to all the Agents, but only as far as provision of goods and services, travel and hospitality, and allowances and benefits are concerned; and (4) engage in a voluntary policy of disclosure by the Agents with regard to travel and hospitality, contracts over \$10,000, and

¹⁷ Information Commissioner of Canada, *Response to the Report of the Access to Information Review Task Force: A Special Report to Parliament*, (Ottawa: Minister of Public Works and Government Services of Canada, 2002).

¹⁸ "A Comprehensive Framework for *Access to Information* Reform: A Discussion Paper," (April 2005), p. 9, online: Department of Justice Canada <http://www.justice.gc.ca/en/dept/pub/ati/ati_whitepaper.pdf>.

¹⁹ *Ibid.*, p. 10.

reclassification.²⁰ Special oversight and investigation suggestions were made for the Information and Privacy Commissioners.

The Committee was in no mood for further study; it merely asked Information Commissioner John Reid to develop a bill outlining amendments to the *Act*. The Commissioner's proposals, called the "Open Government Act," would have had all federal institutions covered by the *Act* except the offices of Members of the House of Commons, and Senators and the courts. The *Act* also proposed to include the Auditor General, the Chief Electoral Officer, the Information Commissioner, the Privacy Commissioner and the Official Languages Commissioner of Canada.²¹

In 2005, a federal commission of enquiry, the Gomery Commission, touched upon access to information questions in its *Phase II Report*. While it did not explore the application of the *Act* to Parliament, it made recommendations that were in keeping with the duty to maintain records. As we have seen, misleading or missing records were one of the problems with the allowances issue. These recommendations would have been useful had they been in practice at the time in this province:

Recommendation 16 The Government should adopt legislation requiring public servants to document decisions and recommendations, and making it an offence to fail to do so or to destroy documentation recording government decisions, or the advice and deliberations leading up to decisions.²²

Recommendation 17 The *Financial Administration Act* should be amended to add a new section stipulating that deliberate violation of section 34 of the *Act* by an employee of the federal government is grounds for dismissal without compensation.²³

(iv) The Political Realm

In the turbulent politics of the early decade, information and ethics became a political issue. The federal Conservative Party's platform of 2006 demanded the expansion of the coverage of the *Access to Information Act* to "all Crown corporations, Officers of Parliament, foundations, and organizations that spend taxpayers' money or perform public functions."²⁴ Missing, however, was mention of the application to the institution of Parliament itself.

The *Federal Accountability Act (FAA)* follows on this theme of reforming access to the Officers of Parliament, but not the institution of Parliament itself.²⁵ Part 3 enacts amendments to the *Access to*

²⁰ Ibid., p. 10.

²¹ "Proposals of the Information Commissioner to Amend the *Access to Information Act*," (September 2005), online: Department of Justice Canada <<http://www.justice.gc.ca/en/dept/pub/atia/prop/prop.html>>.

²² Canada, *Report of the Commission of Inquiry into the Sponsorship Program and Advertising Activities - Phase 2 Report: Restoring Accountability*, (February 2006), (Chair: Hon. John H. Gomery), p. 181, [*Gomery 2*].

²³ *Gomery 2*, p. 188.

²⁴ *Stand Up for Canada: The Conservative Party of Canada Federal Election Platform 2006*, p. 12, online: Conservative Party of Canada <<http://www.conservative.ca/media/20060113-Platform.pdf>>.

²⁵ Statutes of Canada, 2006, *An Act providing for conflict of interest rules, restrictions on election financing and*

Information Act and expands the range of its application to seven Agents and Officers of Parliament, to all parent Crown corporations and their wholly-owned subsidiaries, as well as to three foundations. It accommodates the particularities of the added Officers and other entities by instituting new exemptions or exclusions relating to them.

The seven Agents and Officers of Parliament, and the relevant sections of the *FAA*, are:

- the Auditor General (s. 167),
- the Chief Electoral Officer (s. 168),
- the Commissioner of Official Languages (s. 169),
- the Information Commissioner (s. 170),
- the Privacy Commissioner (s. 171),
- the Commissioner of Lobbying (s. 91), and
- the Public Sector Integrity Commissioner (s. 221).

The Governor-in-Council may prescribe criteria for adding other officers to the list of Offices subject to the *Act*.

It is notable as well, that the non-inclusion of Parliament *per se* has escaped almost all critical commentary.

WHY FREEDOM OF INFORMATION/ACCESS TO INFORMATION SHOULD APPLY TO THE HOUSE OF ASSEMBLY

Access to information can by now be regarded as a fundamental value not only of our country, but also of many others. As a fundamental value, its drift is towards universalism. It is significant that the scope of the program has been steadily outward, to become more inclusive, like a tree takes on rings. It began as a program three decades ago, first in the provinces, then in the federal sphere; its emphasis has steadily expanded.

Application of the *Act* to the Assembly is the next step. The arguments for it are convincing:

- The mother of the Parliaments, “Westminster, has adopted this initiative;
- Regional parliaments in Great Britain have adopted initiative as well;
- There has been relatively little controversy or debate of a negative sort in countries and provinces that have adopted FOI in parliamentary context;

measures respecting administrative transparency, oversight and accountability. First Session, Thirty-ninth Parliament, 55 Elizabeth II, 2006.

- The consensus of most federal reports on reform of Access to Information legislation has been toward including Parliament and Officers of Parliament within the ambit of the *Act*;
- The offices of individual Members of Parliament and Senators are a common-sense exclusion from the reach of the legislation;
- The provincial press has complained about the lack of access to information about the House and its Officers;
- A concerned public or press could have, it can be argued, used an *Access to Information and Protection of Privacy Act* with legislative application to review Members' allowances and spending patterns, and to bring the allowances issue to public attention, especially in light of the blockages experienced by auditors in this decade;
- The technological basis for expanded access has now reached a satisfactory point; and,
- At least one provincial political party has lent its support to the idea, and more may in the future.

RECOMMENDATIONS:

1. The Newfoundland and Labrador *Access to Information and Protection of Privacy Act* should be amended to apply to the House of Assembly, and to its elected and statutory Officers, save for the Auditor General.
2. The current language of the definitions section of the Newfoundland and Labrador *Access to Information and Protection of Privacy Act* should be amended. Currently, it reads

(p) "public body" means

- (i) a department created under the *Executive Council Act*, or a branch of the executive government of the province,
- (ii) a corporation, the ownership of which, or a majority of the shares of which is vested in the Crown,
- (iii) a corporation, commission or body, the majority of the members of which, or the majority of members of the board of directors of which are appointed by an Act, the Lieutenant-Governor in Council or a minister,
- (iv) a local public body,

and includes a body designated for this purpose in the regulations made under section 73 , but does not include,

- (v) the office of a member or an officer of the House of Assembly,
- (vi) the Trial Division, the Court of Appeal or the Provincial Court, or
- (vii) a body listed in the Schedule;

This section should be amended to strike out the qualifying exclusionary phrase at the end, and read instead, after subsection (iv):

- (v) the Lieutenant-Governor, the House of Assembly, agencies whose members are appointed by the Assembly and every person designated by the Assembly to an office under its jurisdiction, together with the personnel under its supervision;
- (vi) the Auditor General is excluded from the effect of subsection (v).

In other words, this means, that they are classified as “public bodies.”

3. The *Act* should apply to information touching on the financial and administrative operations of the House of Assembly, save for information that would be protected by parliamentary privilege.
4. The records of the political parties, as well as the personal, political and constituency records of individual Members of the House of Assembly, should be excluded from the reach of the *Act*.
5. In the case of Statutory Officers of the House of Assembly, records connected with the audit or investigatory functions, or such records from other government institutions in the custody of an Officer, should be excluded from the reach of the *Act*.
6. The head of a department of the government of Newfoundland and Labrador shall publish an annual report of all expenses incurred by his or her office and paid out of the Consolidated Revenue Fund.
7. It should be made an offense to alter the administrative records regarding the decisions of, or the advice and recommendations leading to recommendations of, the administrative arrangements of the House of Assembly.
8. Legislation should specify that it is the House of Assembly that decides which Officers should be subject the reach of the *Act*.

9. There should be in the reformed *Access to Information and Protection of Privacy Act*, or its replacement, a statutory requirement that a publication scheme accompany and complement the access provisions, especially as regards the operation of the House of Assembly.
10. There should be a study of the organizational and financial ramifications of the publication scheme, but the starting point should be to introduce "Source 2" as described by the House of Assembly staff. (See Appendix 2.)
11. Records management practices in the House of Assembly should be improved, taking into consideration the memo by the House of Assembly included as Appendix 3.
12. Some consideration should be given to changing the name of the *Act* to include the terms "Freedom of Information," to reflect the emphasis on information as a right, and to reflect terminology commonly used in the rest of the country and in the Western world.

APPENDIX 1
PROVINCIAL LEGISLATURES AND ACCESS TO INFORMATION

PROVINCE	NAME OF RELEVANT ACT	PROVISIONS OF THE ACT INCLUDING OR EXCLUDING THE LEGISLATURE
Newfoundland and Labrador	<i>Access to Information and Protection of Privacy Act</i> , S. Nfld. and Labrador 2002	The <i>Act's</i> definition of a public body specifically excludes "the office of a member or an officer of the House of Assembly."
Nova Scotia	<i>Freedom of Information and Protection of Privacy Act</i> , S.N.S. 1993, c.5 as amended.	The <i>FOIPOP Act</i> generally applies to a "public body" as outlined in Section 3(j), and the legislature is not included. For greater certainty, the Office of the Legislative Counsel is exempt, probably based on the relationship with the House.
Prince Edward Island	<i>Freedom of Information and Protection of Privacy Act</i> , R.S.P.E.I. 1988, c. F.-15.01 as amended.	The <i>Act</i> applies to "public bodies," including the office of an officer of the Legislative Assembly, but excluding the Office of the Speaker of the Legislative Assembly and the office of a Member of the Legislative Assembly.
New Brunswick	<i>Right to Information Act</i> , S.N.B. 1978, c. R-10.3 as amended.	In New Brunswick, the Legislative Assembly is not subject to the <i>Right to Information Act</i> (right of individuals to apply for access to legislative documents including MLA expense accounts, etc). However, under section 30(3) of the <i>Legislative Assembly Act</i> , the Minister of Finance must table in each fiscal year a detailed account of MLA expenses. The reference in this provision is to all expenses paid to MLAs (House sitting, committee meetings, intersessional travel, constituency office expenses, kilometric allowances, travel expenses, and so forth).
Quebec	<i>An Act respecting Access to Documents held by Public Bodies and the Protection of Personal Information</i> , S.Q. 1982, c. 30 as amended (R.S.Q., c. A-2.1).	The <i>Act</i> applies to the "National Assembly, agencies whose members are appointed by the Assembly and every person designated by the Assembly to an office under its jurisdiction, together with the personnel under its supervision."
Ontario	<i>Freedom of Information and Protection of Privacy Act</i> , R.S.O. 1990, c. F.31 as amended.	The <i>Act</i> also applies to the Provincial Parliament, but only for records of defined "reviewable expenses" of the Leaders of a

PROVINCE	NAME OF RELEVANT ACT	PROVISIONS OF THE ACT INCLUDING OR EXCLUDING THE LEGISLATURE
		recognized opposition party and the persons employed in their respective offices. However, the <i>Act</i> requires the same for Ministers of the Crown, including Associate Ministers, and ministers without portfolio, parliamentary assistants and for persons employed in their respective offices; information in this case which comes not from the legislature, but from the government.
Manitoba	<i>Freedom of Information and Protection of Privacy Act</i> , C.C.S.M., c. F175	The Legislative Assembly is exempt. The <i>Act</i> only applies to government, government departments and Cabinet Ministers in their capacity as heads of government departments; it does not include the offices of Members of the Legislative Assembly who are not Ministers, or the offices of officers of the Legislative Assembly.
Saskatchewan	<i>Freedom of Information and Protection of Privacy Act</i> , S.S. 1990-91, c. F-22.01 as amended.	The <i>Act</i> specifically exempts from its reach the Legislative Assembly Office, the offices of MLAs, and the members of the Executive Council.
Alberta	<i>Freedom of Information and Protection of Privacy Act</i> , R.S.A. 2000, c. F-25 as amended.	The <i>Act</i> 's definition of "public bodies" includes the Legislative Assembly Office, the Office of the Auditor General, the Ombudsman, the Chief Electoral Officer, the Ethics Commissioner, and the Information and Privacy Commissioner.
British Columbia	<i>Freedom of Information and Protection of Privacy Act</i> , R.S.B.C. 1996, c.165 as amended.	The <i>Act</i> excludes from its reach the office of a person who is a member or officer of the Legislative Assembly.

Sources: Correspondence with Clerks of Provincial Legislatures, and David Johansen, "Federal and Provincial Access to Information Legislation: An Overview."

APPENDIX 2
Publication of Members' Expenses
Online Access
(Memorandum by the Legislative Library, House of Assembly)

There are several ways to electronically make available Members' expenses information:

Source 1:

- A generic description of the Members' indemnities and benefits.

This source would include the basic Members' indemnity, additional indemnities for various positions (Premier, Speaker, Ministers, Committee Chairs, *etc.*) and would also include information about allowances and expenses (including details about per diems, allowable mileage, *etc.*) and other benefits (health, pensions, *etc.*). The information would be largely static, up-dated only as key information became superseded.

A document containing this type of information will flow naturally from the recommendations of the Green Report and the resulting final set of rules and procedures. It would be initially prepared by the Speaker's/Clerk's Office in conjunction with the Administration Division and with the approval of the IEC.

This type of document can be simply posted in a text or PDF document on the House of Assembly website. New editions could be posted as required but older editions could also be retained for comparison. Members, staff and the public would be able to access this information on the website.

Source 2:

- A periodic report of Members' actual expenses.

This would be a source that outlines in detail the actual expenses claimed by Members for a given period of time (annual, bi-annual, quarterly). The document would be prepared by the Administration Division and would be likely compiled from information maintained in the Financial Management System (FMS). The Administration Division would have to advise further on the logistics and complexities of producing such a document.

Production logistics notwithstanding, this type of document in its final form can also be simply posted in a text or PDF document on the House of Assembly website. New editions could be posted on schedule but older editions could be retained for comparison. Members, staff and the public would be able to access this information on the website.

Issue: Privacy issues associated with publicly posting this kind of information for individual Members may need to be considered.

Source 3:

- A searchable database of Members' expenses that can be accessed and sorted by various criteria.

This source would contain up-to-date information about Members' expenses. It would be accessible only by the Members or their proxy. The FMS would likely contain much if not all of the relevant information; however, it is unlikely that the FMS itself could be used to access this information directly without some modification. The information would have to be either:

- 1) transferred to a customized FMS module – Permission to develop a customized module would have to be obtained from the Comptroller General, proprietor of the FMS.
- 2) downloaded into a commercial software that suits the purpose – A commercial database suitable for this purpose would have to be identified and purchased. It is not known whether such software exists.
- 3) downloaded to custom built database – A custom database would have to be built either by the OCIO or an outside technology consultant. There may be significant associated development time and costs. The OCIO will have to be consulted if this option is pursued.

The Administration Division would have to be closely involved in the design, development and implementation of this database.

This database could be accessible through the network and/or via a House of Assembly Intranet. Note there are additional costs and development work associated with an Intranet.

Summary:

Sources 1 and 2 involve typically static but periodically up-dated text or PDF documents. Their production and online posting can be handled with existing House of Assembly resources. Source 3 would have to involve the OCIO and/or an outside technology consultant. Significant cost and/or development time may be involved.

APPENDIX 3

RECORDS MANAGEMENT PRACTICES (SUBMISSION BY HOUSE OF ASSEMBLY)

The Director of Information Management has responsibility for development and implementation of the Information Management (IM) policies, procedures, standards and infrastructure¹ required to manage the administrative and operational records of the House of Assembly including all of the offices created under the authority of the legislature:

- Speaker of the House of Assembly
- Clerk of the House of Assembly (including Finance, Information Management, Hansard and Broadcast divisions)
- Auditor General
- Chief Electoral Officer
- Commissioner of Members' Interests
- Citizens' Representative
- Child and Youth Advocate
- Information and Privacy Commissioner

Records include paper, electronic, magnetic, digital and all other types of records created and owned by the House of Assembly. To date, the Director has not had the opportunity or resources to implement sound records management practices within the House of Assembly. The Director has a dual role, encompassing records management and the Legislative Library. Upon taking the role of Director of Information Management, the current incumbent's immediate task was to rehabilitate the Legislative Library that had itself suffered for several years from lack of resources and poor management. All time and resources were directed to that goal and some progress has been made while other efforts continue. Unfortunately, because only minimal resources are available to the Director, the records management responsibilities have not been adequately dealt with.

Some of the problems identified by the 2006 Auditor General's reports may have been identified sooner or have been more evident if stronger records management practices had been in place. In hindsight, the lack of policies and procedures made it almost impossible for anyone other than a file creator to access information. As the House of Assembly is currently reviewing operations with a view to adopting best practices, this is the right time and opportunity to direct some resources towards records management initiatives, including staff resources. Ideally, a new position of Records Manager/Analyst would be created. This individual would have the skills required to implement sound practices and the dedicated time and resources to do so. Reporting to the Director of

¹ This is done in accordance with Federal and Provincial laws and policies, including the *Management of Information Act*, S.N.L 2005 c. M 1-01.

Information Management, this position would be accountable for designing, developing, recommending and implementing cost-effective records management systems and protocols for all administrative and operational records/documents in the House of Assembly. The result should be reliable and standardized records creation, easier access to records by authorized personnel, more efficient workflow, ensured security and efficient and cost effective disposition of records.

APPENDIX 4

“Government proclaims *Access to Information and Protection of Privacy Act*,” (NLIS 3), (December 13, 2004) online: News Releases – Government of Newfoundland and Labrador

< <http://www.gov.nl.ca/releases/2004/just/1213n03.htm> >

Justice Minister and Attorney General Tom Marshall today announced access and privacy legislation for the province with the proclamation of the access provisions of the *Access to Information and Protection of Privacy Act* (ATIPPA). The new provisions included in ATIPPA follow extensive review and consultation to modernize and replace the *Freedom of Information Act*.

Approximately 460 public bodies are subject to ATIPPA, including government departments and agencies, school boards, public post-secondary institutions, health boards and municipalities. The Access to Information provisions will come into effect Monday, January 17, 2005, with proclamation of privacy provisions to take effect at a later date to be determined.

"We are pleased to move forward with this legislation which supports the Blueprint commitment to proclaim new freedom of information legislation, and governments openness and accountability agenda. This legislation will improve people's right to access information, and clearly define privacy provisions for the collection, use and disclosure of personal information," stated Minister Marshall. "Public bodies will become more open and accountable, while remaining committed to protecting personal privacy."

ATIPPA provides clarity for the people in the province of their right to information, and introduces a personal privacy regime to limit the collection, use and disclosure of personal information held by government or any of its agencies.

The Department of Justice will be responsible for the administration and coordination of ATIPPA. An ATIPP office has been established to provide strategic and operational leadership of this new legislation for all public bodies in the province. The office will act as government's primary technical, educational, advisory and policy resource in the administration of this legislation.

"The ATIPP office will facilitate a consistent coordinated approach to the administration of this legislation. The Department of Justice has completed extensive training and policy development, and continues to work with all public bodies to ensure they are familiar with ATIPPA," added Minister Marshall.

Pursuant to a resolution endorsed by the House of Assembly, Phil Wall has been appointed as the province's Information and Privacy Commissioner. As an officer of the House of Assembly, Mr. Wall will be responsible for informing the public about the legislation, providing an independent review mechanism for the citizens of the province, and will ensure that the legislation is upheld throughout

government. The commissioner will investigate and mediate complaints, as well as make recommendations to government and agencies.

"We are delighted to welcome Mr. Wall and are confident that he will provide solid leadership in his work with government and agencies to ensure that the legislation is upheld in a responsible manner," added the minister.

Media contact: Heather MacLean, Justice, (709) 729-6985 or (709) 690-2498.

APPENDIX 5
**RELEVANT SECTIONS OF THE ALBERTA FREEDOM OF INFORMATION
AND PROTECTION OF PRIVACY ACT.**

Online: Alberta Government - FOIP - Freedom of Information and Protection of Privacy Act
<<http://foip.gov.ab.ca/legislation/act/section4.cfm>>

(Legislature applications have bold added for emphasis)

Section 4 - Records to which this Act applies

4(1) This Act applies to all records in the custody or under the control of a public body, including court administration records, but does not apply to the following:

(a) information in a court file, a record of a judge of the Court of Appeal of Alberta, the Court of Queen's Bench of Alberta or The Provincial Court of Alberta, a record of a master of the Court of Queen's Bench of Alberta, a record of a sitting justice of the peace or a presiding justice of the peace under the *Justice of the Peace Act*, a judicial administration record or a record relating to support services provided to the judges of any of the courts referred to in this clause;

(b) a personal note, communication or draft decision created by or for a person who is acting in a judicial or quasi-judicial capacity including any authority designated by the Lieutenant Governor in Council to which the *Administrative Procedures Act* applies;

(c) a quality assurance record within the meaning of section 9 of the *Alberta Evidence Act*;

(d) a record that is created by or for or is in the custody or under the control of an officer of the Legislature and relates to the exercise of that officer's functions under an Act of Alberta;

(e) information that is collected by or for or is in the custody or under the control of the Ethics Commissioner and relates to the disclosure statements of deputy ministers and other senior officers that have been deposited with the Ethics Commissioner;

(f) a record that is created by or for or is in the custody or under the control of the Ethics Commissioner and relates to any advice relating to conflicts of interest whether or not the advice was given under the *Conflicts of Interest Act*;

(g) a question that is to be used on an examination or test;

(h) teaching materials

(i) of an employee of a post-secondary educational body,

- (ii) of a post-secondary educational body, or
 - (iii) of both an employee of a post-secondary educational body and the post-secondary educational body;
- (i) research information of an employee of a post-secondary educational body;
 - (j) material that has been deposited in the Provincial Archives of Alberta or the archives of a public body by or for a person or entity other than a public body;
 - (j.1) published works collected by a library of a public body in accordance with the library's acquisition of materials policy;
 - (k) a record relating to a prosecution if all proceedings in respect of the prosecution have not been completed;
 - (l) a record made from information
 - (i) in the Personal Property Registry,
 - (ii) in the office of the Registrar of Motor Vehicle Services,
 - (iii) in the office of the Registrar of Corporations,
 - (iv) in the office of the Registrar of Companies,
 - (v) in a Land Titles Office,
 - (vi) in an office of the Director, or of a district registrar, as defined in the *Vital Statistics Act*, or
 - (vii) in a registry operated by a public body if that registry is authorized or recognized by an enactment and public access to the registry is normally permitted;
 - (m) a personal record or constituency record of an elected member of a local public body;
 - (n) a personal record of an appointed or elected member of the governing body of a local public body;
 - (o) a personal record or constituency record of a member of the Executive Council;
 - (p) a record created by or for the office of the Speaker of the Legislative Assembly or the office of a Member of the Legislative Assembly that is in the custody or control of the Legislative Assembly Office;**

(q) a record created by or for**(i) a member of the Executive Council,****(ii) a Member of the Legislative Assembly, or****(iii) a chair of a Provincial agency as defined in the *Financial Administration Act* who is a Member of the Legislative Assembly****that has been sent or is to be sent to a member of the Executive Council, a Member of the Legislative Assembly or a chair of a Provincial agency as defined in the *Financial Administration Act* who is a Member of the Legislative Assembly;**

(r) a record in the custody or control of a treasury branch other than a record that relates to a non-arm's length transaction between the Government of Alberta and another party;

(s) a record relating to the business or affairs of Credit Union Central Alberta Limited, a credit union or a dissolved credit union or relating to an application for incorporation as a credit union that is obtained or produced in the course of administering or enforcing the *Credit Union Act* or the regulations under it, other than a record that relates to a non-arm's length transaction between the Government and another party;

(t) a record of the information referred to in section 120(3) of the *Credit Union Act* or respecting loans made by a credit union that are subsequently assumed by the Credit Union Deposit Guarantee Corporation;

(u) health information as defined in the *Health Information Act* that is in the custody or under the control of a public body that is a custodian as defined in the *Health Information Act*.

(2) In this section and sections 23(1)(b) and 94(1)(n), "governing body"

(a) in relation to a university, means the board of governors or the general faculties council as described in the *Post-secondary Learning Act*,

(b) in relation to a public college, means the board of governors or the academic council as described in the *Post-secondary Learning Act*, and

(c) in relation to a technical institute, means the board of governors or the academic council as described in the *Post-secondary Learning Act*.

(3) In this section, "judicial administration record" means a record containing information relating to a judge of the Court of Appeal of Alberta, the Court of Queen's Bench of Alberta or The Provincial Court of Alberta or to a master of the Court of Queen's Bench of Alberta or a sitting

justice of the peace or a presiding justice of the peace under the *Justice of the Peace Act*, and includes

- (a) the scheduling of judges and trials,
- (b) the content of judicial training programs,
- (c) statistics of judicial activity prepared by or for a judge, and
- (d) any record of the Judicial Council established under Part 6 of the *Judicature Act*.

(4) For the purposes of subsection (1)(r) and (s), a non-arm's length transaction is any transaction that has been approved

- (a) by the Executive Council or any of its committees,
- (b) by the Treasury Board or any of its committees, or
- (c) by a member of the Executive Council.

RSA 2000 cF-25 s4;RSA 2000 cH-5 s114;RSA 2000 s16(Supp) s46;2003 cP-19.5 s139;2003 c21 s3;2006 c17 s3

<<http://www.foip.gov.ab.ca/legislation/act/section 29.cfm>>

Section 29 - Information that is or will be available to the public

29(1) The head of a public body may refuse to disclose to an applicant information

- (a) that is readily available to the public,
 - (a.1) that is available for purchase by the public, or
 - (b) that is to be published or released to the public within 60 days after the applicant's request is received.

(2) The head of a public body must notify an applicant of the publication or release of information that the head has refused to disclose under subsection (1)(b).

(3) If the information is not published or released within 60 days after the applicant's request is received, the head of the public body must reconsider the request as if it were a new request received on the last day of that period, and access to the information requested must not be refused under subsection (1)(b).

RSA 2000 cF-25 s29;2003 c21 s6

APPENDIX 6

An Act respecting Access to documents held by public bodies and the Protection of Personal Information, R.S.Q., c. A-2.1

http://www2.publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=2&file=/A_2_1/A2_1_A.html

<http://www.cai.gouv.qc.ca/index-en.html>

(Relevant sections have bold added for emphasis)

CHAPTER I

APPLICATION AND INTERPRETATION

DOCUMENTS

1. This Act applies to documents kept by a public body in the exercise of its duties, whether it keeps them itself or through the agency of a third party.

Public bodies

3. The Government, the Conseil exécutif, the Conseil du Trésor, the government departments and agencies, municipal and school bodies and the health services and social services institutions are public bodies.

For the purposes of this Act, the Lieutenant-Governor, the National Assembly, agencies whose members are appointed by the Assembly and every person designated by the Assembly to an office under its jurisdiction, together with the personnel under its supervision, are classed as public bodies.

Exception.

The courts within the meaning of the *Courts of Justice Act* (chapter T-16) are not public bodies.

Restricted documents

34. No person may have access to a document from the office of a member of the National Assembly or a document produced for that member by the services of the Assembly, unless the member deems it expedient.

The same applies to a document from the office of the President of the Assembly or of a member of the Assembly contemplated in the first paragraph of section 124.1 of the *Act respecting the National Assembly* (chapter A-23.1) or a minister contemplated in section 11.5 of the *Executive Power Act* (chapter E-18), and to a document from the office staff or office of a member of a municipal or school body.

1982, c. 30, s. 34; 1982, c. 62, s. 143; 1983, c. 55, s. 132; 1984, c. 47, s. 1.

Deliberations

35. A public body may refuse to disclose the records of the deliberations of a meeting of its board of directors or, as the case may be, of its members in the performance of their duties until the expiry of fifteen years from their date.

1982, c. 30, s. 35.

Draft bill

36. A public body may refuse to release a preliminary draft of a bill or regulations until the expiry of ten years from its date.

Related study

Subject to subparagraph 5 of the first paragraph of section 33, the same applies to studies directly relating to the draft bill or draft regulation, unless the draft bill has been tabled in the National Assembly or the draft regulation has been made public in accordance with the law.

1982, c. 30, s. 36; 1982, c. 62, s. 143.

.....

not in force

Measures.

63.2. A public body, except the Lieutenant-Governor, the National Assembly or a person designated by the National Assembly to an office under its jurisdiction, must protect personal information by implementing the measures enacted for that purpose by regulation of the Government.

2006, c. 22, s. 34.

**APPENDIX 7
FREEDOM OF INFORMATION
AND PROTECTION OF PRIVACY ACT (PEI)
CHAPTER F-15.01**

(Relevant sections have bold added for emphasis)

Definitions

1. In this Act

h) “officer of the Legislative Assembly” means the Auditor General, the Clerk, Clerk Assistant and Sergeant-at-Arms, Chief Electoral Officer, the Information and Privacy Commissioner or the Conflict of Interest Commissioner;

(k) “public body” means

- (i) a department, branch or office of the Government of Prince Edward Island,
- (ii) an agency, board, commission, corporation, office or other body designated as a public body in the regulations,
- (iii) the Executive Council Office, and
- (iv) the office of an officer of the Legislative Assembly, but does not include
- (v) the office of the Speaker of the Legislative Assembly and the office of a Member of the Legislative Assembly, or
- (vi) the Supreme Court of Prince Edward Island or the Provincial Court of Prince Edward Island

Records to which this Act applies

4. (1) This Act applies to all records in the custody or under the control of a public body, including court administration records, but does not apply to the following:

(c) a record that is created by or for or is in the custody or under the control of an officer of the Legislative Assembly and relates to the exercise of that officer’s functions under an enactment;

(j) a record created by or for the office of the Speaker of the Legislative Assembly or the office of a member of the Legislative Assembly;

(h.1) a personal record or constituency record of an elected or appointed member of a public body;

(i) a personal record or constituency record of a member of the Executive Council;

(j) a record created by or for the office of the Speaker of the Legislative Assembly or the office of a member of the Legislative Assembly;

(k) a record created by or for

(i) a member of the Executive Council, or

(ii) a member of the Legislative Assembly that has been sent or is to be sent to a member of the Executive Council or a member of the Legislative Assembly;

Privileged information

25. (1) The head of a public body may refuse to disclose to an applicant

(a) information that is subject to any type of legal privilege including solicitor-client privilege or parliamentary privilege.

(3) Only the Speaker of the Legislative Assembly may determine whether information is subject to parliamentary privilege.

2001,c.37,s.25; 2002,c.27,s.17.

(5) This section does not apply

(a) to a decision by the Speaker of the Legislative Assembly that a record is subject to parliamentary privilege;

(b) if the person who is appointed as the Commissioner is, at the same time, appointed as any other officer of the Legislative Assembly, to a decision, act or failure to act of that person when acting as the head of that office; or

(c) to a decision, act or failure to act of the Commissioner when acting as the head of the Office of the Information and Privacy Commissioner.

2001,c.37,s.60; 2005,c.6,s.17.

PART IV

REVIEWS AND COMPLAINTS

Division 1

Reviews by the Commissioner

60. (1) A person who makes a request to the head of a public body for access to a record or for correction of personal information may ask the Commissioner to review any decision, act or failure to act of the head that relates to the request.

(5) This section does not apply

- (a) to a decision by the Speaker of the Legislative Assembly that a record is subject to parliamentary privilege;
- (b) if the person who is appointed as the Commissioner is, at the same time, appointed as any other officer of the Legislative Assembly, to a decision, act or failure to act of that person when acting as the head of that office; or

APPENDIX 8
FREEDOM OF INFORMATION ACT 2000 (UK)

(SECTIONS FROM THE ACT)

An *Act* to make provision for the disclosure of information held by public authorities or by persons providing services for them and to amend the *Data Protection Act 1998* and the *Public Records Act 1958*; and for connected purposes.

[30th November 2000]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:-

PART I

ACCESS TO INFORMATION HELD BY PUBLIC AUTHORITIES

Right to information

General right of access to information held by public authorities.

1. (1) Any person making a request for information to a public authority is entitled-
 - (a) to be informed in writing by the public authority whether it holds information of the description specified in the request, and
 - (b) if that is the case, to have that information communicated to him.
- (2) Subsection (1) has effect subject to the following provisions of this section and to the provisions of sections 2, 9, 12 and 14.
- (3) Where a public authority-
 - (a) reasonably requires further information in order to identify and locate the information requested, and
 - (b) has informed the applicant of that requirement,
 the authority is not obliged to comply with subsection (1) unless it is supplied with that further information.
- (4) The information-
 - (a) in respect of which the applicant is to be informed under subsection (1)(a), or
 - (b) which is to be communicated under subsection (1)(b),
 is the information in question held at the time when the request is received, except that account may be taken of any amendment or deletion made between that time and the time when the information is to be communicated under subsection (1)(b), being an amendment or deletion that would have been made regardless of the receipt of the request.
- (5) A public authority is to be taken to have complied with subsection (1)(a) in relation to any information if it has communicated the information to the applicant in accordance with subsection (1)(b).

(6) In this Act, the duty of a public authority to comply with subsection (1)(a) is referred to as "the duty to confirm or deny".

Publication schemes.

19. (1) It shall be the duty of every public authority-

- (a) to adopt and maintain a scheme which relates to the publication of information by the authority and is approved by the Commissioner (in this *Act* referred to as a "publication scheme"),
- (b) to publish information in accordance with its publication scheme, and
- (c) from time to time to review its publication scheme.

(2) A publication scheme must-

- (a) specify classes of information which the public authority publishes or intends to publish,
- (b) specify the manner in which information of each class is, or is intended to be, published, and
- (c) specify whether the material is, or is intended to be, available to the public free of charge or on payment.

(3) In adopting or reviewing a publication scheme, a public authority shall have regard to the public interest-

- (a) in allowing public access to information held by the authority, and
- (b) in the publication of reasons for decisions made by the authority.

(4) A public authority shall publish its publication scheme in such manner as it thinks fit.

(5) The Commissioner may, when approving a scheme, provide that his approval is to expire at the end of a specified period.

(6) Where the Commissioner has approved the publication scheme of any public authority, he may at any time give notice to the public authority revoking his approval of the scheme as from the end of the period of six months beginning with the day on which the notice is given.

(7) Where the Commissioner-

- (a) refuses to approve a proposed publication scheme, or
- (b) revokes his approval of a publication scheme, he must give the public authority a statement of his reasons for doing so.

Model publication schemes.

20. (1) The Commissioner may from time to time approve, in relation to public authorities falling within particular classes, model publication schemes prepared by him or by other persons.

(2) Where a public authority falling within the class to which an approved model scheme relates adopts such a scheme without modification, no further approval of the Commissioner is required so long as the model scheme remains approved; and where such an authority adopts such a scheme with modifications, the approval of the Commissioner is required only in relation to the modifications.

(3) The Commissioner may, when approving a model publication scheme, provide that his approval is to expire at the end of a specified period.

(4) Where the Commissioner has approved a model publication scheme, he may at any time publish, in such manner as he thinks fit, a notice revoking his approval of the scheme as from the end of the period of six months beginning with the day on which the notice is published.

(5) Where the Commissioner refuses to approve a proposed model publication scheme on the application of any person, he must give the person who applied for approval of the scheme a statement of the reasons for his refusal.

(6) Where the Commissioner refuses to approve any modifications under subsection (2), he must give the public authority a statement of the reasons for his refusal.

(7) Where the Commissioner revokes his approval of a model publication scheme, he must include in the notice under subsection (4) a statement of his reasons for doing so.

Parliamentary privilege.

34. (1) Information is exempt information if exemption from section 1(1)(b) is required for the purpose of avoiding an infringement of the privileges of either House of Parliament.

(2) The duty to confirm or deny does not apply if, or to the extent that, exemption from section 1(1)(a) is required for the purpose of avoiding an infringement of the privileges of either House of Parliament.

(3) A certificate signed by the appropriate authority certifying that exemption from section 1(1)(b), or from section 1(1)(a) and (b), is, or at any time was, required for the purpose of avoiding an infringement of the privileges of either House of Parliament shall be conclusive evidence of that fact.

(4) In subsection (3) "the appropriate authority" means-

- (a) in relation to the House of Commons, the Speaker of that House, and
- (b) in relation to the House of Lords, the Clerk of the Parliaments.

SCHEDULES

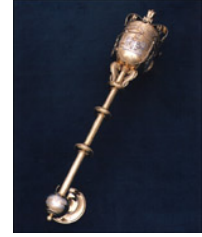
SCHEDULE 1

PUBLIC AUTHORITIES

PART I

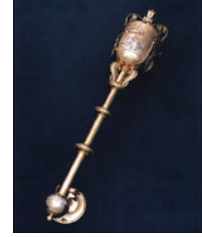
GENERAL

1. Any government department.
2. The House of Commons.
3. The House of Lords.
4. The Northern Ireland Assembly.
5. The National Assembly for Wales.
6. The armed forces of the Crown, except-
 - (a) the special forces, and
 - (b) any unit or part of a unit which is for the time being required by the Secretary of State to assist the Government Communications Headquarters in the exercise of its functions.



Appendix 5.4

Current Members' Constituency Expense Claim Form



Appendix 5.5

The Applicability of the Accounting Officer Position in the House of Assembly

**Appendix 5.5 The Applicability of the Accounting Officer Position in the House of
Assembly**

**The Applicability of the Accounting Officer Position
in the House of Assembly**

**Christopher Dunn
Department of Political Science
Memorial University of Newfoundland**

Review Commission on Constituency Allowances and Related Matters 2007

One of the issues that has emerged during the course of the Commission's operations has been the locus of management responsibility in the House of Assembly. At various times in the history of the allowances issue, it has seemed as if the responsibility for management decisions has been shared between the IEC, the Speaker, the Clerk and the Director of Financial Operations of the House. The job of the Commission should be to help clarify such responsibility. One promising avenue to achieve this is the position of Accounting Officer, as practised in the UK Parliament. It is incumbent on us, then, to offer recommendations after having examined: the nature of existing practices regarding the Clerk in this province, the nature of the position of the Accounting Officer in Britain, the possibility of such a reform in Canada, and the advantages and disadvantages of such a position.

Our contention is that the Clerk of the House should be accorded the responsibilities and powers of an Accounting Officer in the UK tradition. This is a somewhat awkward recommendation to make, because the UK system involves the generalization of the position throughout the executive government, not just in the parliamentary context. Newfoundland and Labrador does not have such a tradition in the executive branch, of course, and to date government policy has been silent on the notion of the Accounting Officer. Nevertheless, there may be advantage in adopting selected aspects of the tradition in this province.

Existing practices regarding the Clerk in Newfoundland and Labrador

The Clerk of the House of Assembly, partly by practice and partly by oblique legislative reference to arrangements in the UK, is expected to play a prime role in the financial management of the House.

The position of Clerk is as old as the House of Assembly in Newfoundland; that is, it dates back to 1833. So important was the position deemed, merited its own legislation early in the period of Responsible Government¹ and early in the era of provincial government.² His or her position is a Lieutenant-Governor-in-Council appointment (effectively, a Cabinet appointment),³ as is that of the Assistant Clerk of the House of Assembly and the Sergeant-at-Arms of the House of Assembly.

The language of the Clerk's duties has not changed since the dawn of representative government, and no explicit, detailed direction was or is offered with regard to the management responsibilities of the Clerk. *The Clerk's Act* of 1990 has only two sections describing duties, one records related and one referring to 'general duties' based on those of the Commons Clerk in the UK. Section 4 has virtually the same wording as the 1878 legislation:

4. The Clerk and Assistant Clerk of the House of Assembly shall have the custody of, and be responsible for the safe-keeping of the records of, the House of Assembly and all despatches, bills, petitions and documents presented to or laid on the table of the House of Assembly, and shall produce them when required by the Speaker or by his or her order on motion of a Member of the House of Assembly.

¹ An Act to Regulate the Office of the Clerk of the General Assembly, cap. 11, Statutes of Newfoundland 1878.

² An Act respecting the Office of the Clerk of the House of Assembly, Revised Statutes of Newfoundland, 1952.

³ See Section 4 of the *IEC Act*.

5. The general duties of the Clerks of the House of Assembly, where no special provision is made, shall be similar to those of the Clerks of the House of Commons in England according to the practice of Parliament, or as may be provided by resolution of the House of Assembly.⁴

In turn, this description of duties is almost identical to that established for the Clerk in the provincial legislature's original *Act* after Confederation. However, this post-Confederation *Act* mentions in addition that the Clerk annually prepares the estimates which cover the Member's indemnities, and all salaries, allowances and contingent expenses of the House, beginning July 1, and that these are submitted to the Commission of Internal Economy for approval.⁵

Thus it occurs that there is even less specificity regarding the incumbent's financial responsibilities in recent Clerk's legislation than there was in the original. This is compensated for somewhat by the inclusion of Clerk-related duties in the most recent *Internal Economy Commission Act*:

6. (1) An estimate of the amounts required to be provided by the Legislature for the payment of the member's salaries and other expenses of the House of Assembly during the year beginning on April 1 in each year shall be prepared annually by the clerk.

(2) The estimates prepared by the clerk shall be submitted to the commission for its approval and may be altered by the commission.

(3) The estimates as approved or altered by the commission shall be submitted to the minister and shall be laid before the House of Assembly with the other estimates for the year.⁶

The legislation, however, says nothing about the management or accountability functions of the Clerk of the Assembly. In cases where Members and the public need to be able to affix administrative responsibility for financial affairs, therefore, the legislation is of little assistance. Perhaps it is time to look elsewhere, where responsibility is more clearly delineated.

⁴ Referenced in the *Clerk of the House of Assembly Act*, R.S.N.L. 1990, c. C-19, as amended 2001 c. N-3.1 s. 2. The description of duties is almost identical to that of 1878, with slight differences to modernize terms.

⁵ *An Act respecting the Office of the Clerk of the House of Assembly*, Revised Statutes of Newfoundland, 1952.

⁶ R.S.N.L. 1990 c I-14.

The UK Clerk of the House as Accounting Officer

Contrast this state of affairs with the management role of the Clerk of the Commons in the United Kingdom. Rogers and Walters say,

It may seem strange the Clerk combines the somewhat academic precision of procedural matters with overall responsibility to the management of the House's services. In fact it would be strange if he were not to do so. He is the authority on all aspects of the House's core business - not just the drier matters of procedure - and no one is in a better position to understand from long experience how the main functions of the House need to be supported and how they can be made more effective.⁷

In the UK Parliament, the Clerk of the House is Accounting Officer for the entire House of Commons Administration Estimate (which in 2004-2005 amounted to £148m). Accordingly, the Clerk is responsible for the expenditure of all six House departments: Department of the Clerk of the House, Department of the Sergeant-at-Arms, Department of the Library, Department of Finance and Administration, Department of the Official Report [Hansard] and Refreshment Department. The Clerk is also responsible for other expenditure items included under the Administration Estimate. These include superannuation, police and security services, postage, telecommunications and computer services. In addition to the Administration Estimate, the Clerk is the Accounting Officer for the Members' Salaries and Allowances, amounting to more than £120m. Salaries and allowances for Members' chosen personal, secretarial and support staff are charged against each Member's Staffing Allowance.⁸ As Accounting Officer, the Clerk is responsible for matters of propriety and economy of expenditure.

However, serving as Accounting Officer is only one of several significant managerial responsibilities. The Clerk's functions as head procedural official are no doubt the most well-known, and they are aided by a Clerk's Department of about 360 staff,⁹ but over and above this are formidable managerial responsibilities overseeing a small administrative empire. As the official factsheet describing the Clerk of the House outlines,

The Clerk's wider role has become more prominent in recent years, and now includes duties as Chief Executive of the House of Commons Service and its 1,400 staff (since July 2000), [now around 1,700], and Corporate Officer (according to the requirements of the *Parliamentary Corporate Bodies Act 1992*).

The Clerk's role as Chief Executive means that he or she is responsible for a wide range of matters relating to the administration of the services of the House of Commons. The six Departments of the House ... are answerable to the House of Commons Commission, a

⁷ Robert Rogers and Rhodri Walters, *How Parliament Works*, 6th ed. (Harlow, England: Pearson Longman, 2006), p. 58.

⁸ UK House of Commons Information Office, "The House of Commons Administration Factsheet G15 General Series," (Revised January 2005). Online: UK Parliament - Factsheets <<http://www.parliament.uk/documents/upload/g15.pdf>>.

⁹ Rogers and Walters, p. 62.

statutory body of Members of the House presided over by the Speaker, which came into being in 1978, and also to the Clerk as Chief Executive. The Clerk of the House is the Commission's principal adviser and attends their meetings. He or she also chairs the Board of Management on which sit the heads of all the other five Departments of the House and a representative of the Clerk's Department. The Clerk presides over the Whitley Committee, where management meets trade unions representing many staff in all House Departments. Similarly, the Clerk is Accounting Officer for expenditure borne on both House Estimates...¹⁰

Accounting officers

Accounting Officers have existed in the United Kingdom since 1872 by Treasury practice, and since 2000 by statute [the *Government Resources and Accounts Act*].¹¹ The Treasury issues each Accounting Officer, "The responsibilities of an Accounting Officer."¹² Crucial aspects of the Clerk's responsibilities are included in sections 5 and 6 of that document:

5. The appointment of the permanent head of a department as its Principal Accounting Officer reflects the fact that under the minister he or she has personal responsibility for the overall organisation, management and staffing of the department and for department-wide procedures, where these are appropriate, in financial and other matters. The permanent head must ensure that there is a high standard of financial management in the department as a whole; that financial systems and procedures promote the efficient and economical conduct of business and safeguard financial propriety and regularity throughout the department; and that financial considerations are fully taken into account in decisions on policy proposals. Specific responsibility for the organisation, management, staffing and financial and other procedures in a defined area of the department may be assigned to an Additional Accounting Officer or an agency Accounting Officer...

The specific of Accounting Officers

6. The essence of an Accounting Officer's role is a personal responsibility for the propriety and regularity of the public finances for which he or she is answerable; for the keeping of proper accounts; for prudent and economical administration; for the avoidance of waste and extravagance; and for the efficient and effective use of all the available resources.

The concepts of "propriety" and "regularity" are therefore core responsibilities of the

¹⁰ UK House of Commons Information Office, The Clerk of the House, Factsheet G16 General Series, (Revised July 2003), online: UK Parliament – Factsheets: <<http://www.parliament.uk/documents/upload/g16.pdf>>

¹¹ C.E.S. (Ned) Franks, "The Respective Responsibilities and Accountabilities of Ministers and Public Servants: A Study of the British Accounting Officer System and its Relevance for Canada," in Commission of Inquiry into the Sponsorship Program and Advertising Activities, *Restoring Accountability: Research Studies* Volume 3, pp. 157-230. This study, an addition to other works by Franks, is an important and invaluable examination of the Accounting Officer considered in a comparative UK-Canada context, and is relied upon heavily in subsequent sections of this essay.

¹² For a review of these modern responsibilities, see the Treasury site:
http://www.government-accounting.gov.uk/current/content/ga_04_1.htm

Accounting Officer, and have been since the 19th century. A modern responsibility, added in the late 20th century, is that of “value-for-money.” The meanings of these terms are outlined in various Treasury financial documents. The Treasury’s *Regularity and Propriety and Value for Money: Treasury Officers of Accounts* describes regularity and propriety this way:

Regularity is “the requirement for all items of expenditure and receipts to be dealt with in accordance with the legislation authorizing them, any applicable delegated authority and the rules of Government Accounting.”¹³

Propriety is a more complex and less clear-cut matter than regularity:

Whereas regularity is concerned with compliance with appropriate authorities, propriety goes wider than this and is concerned more with standards of conduct, behaviour and corporate governance. It is concerned with fairness and integrity and would include matters such as the avoidance of personal profit from public business, even-handedness in the appointment of staff, open competition in the letting of contracts and the avoidance of waste and extravagance.¹⁴

Proper behaviour is hard to identify in certain situations. According to a C.E.S. Franks, the Treasury indicates that to be proper, a certain course of action should:

- follow the rules and seek approval where this is required;
- put in place and follow clear procedures;
- resolve any conflict of interests;
- not use public money for private benefit;
- be even-handed;
- include records; and
- be transparent and so able to accept scrutiny.¹⁵

Another outlines three criteria to aid in value-for-money assessments by Accounting Officers:

- Economy: minimizing the cost of resources used or required spending less.
- Efficiency: the relationship between the output from goods or services and the resources to produce them - spending well.

¹³ United Kingdom, HM Treasury, *Regularity, Propriety and Value for Money: Treasury Officer of Accounts*, (November, 2004), p.9.

¹⁴ *Ibid.*, p. 11.

¹⁵ *Ibid.*, p.39.

- Effectiveness: the relationship between the intended and the actual results of public spending - spending wisely.¹⁶

In the UK tradition, the ball is in the court of the Public Accounts Committee, rather after the fact. The procedure is that the Accounting Officer (usually a Permanent Secretary - the analogue to the Deputy Minister in Canada) informs the Minister if he or she objects to a proposed ministerial course of action which he/she feels would infringe upon the requirements of propriety or regularity. If the Minister persists in the proposed course of action, the Accounting Officer puts in writing his or her objections to the proposal, the reasons for those objections, and his or her duty to notify the Comptroller and Auditor General (C&AG) should the advice be overruled. If the Minister proceeds, the Accounting Officer may seek a written instruction to take the action in question. If the Accounting Officer receives an instruction from the Minister in writing, he or she is bound to comply with it, but informs the Treasury of what has occurred, and transmits the papers to the C&AG “without undue delay.” The Accounting Officer is likely to be called to testify before the venerable Public Accounts Committee of the House with regard to the accounts which he or she has signed off on, as well as other responsibilities, including those arising from the written disagreements with the Minister that the C&AG may use in reports to the Public Accounts Committee. There are not many cases of written disagreements (the average is between one and two a year in the whole of government), and not many relevant Public Accounts investigations (only about 50 a year, and not all department-related), but the deterrent value is great.

The Steps to the Introduction of the Accounting Officer in Canada

Essentially, Accounting Officers are Deputy Ministers or equivalents who are held to account before parliamentary committees for powers that are directly assigned or delegated to them by legislation. Whereas the United Kingdom has had Accounting Officers for well over a century, the government of Canada has only recently introduced legislation to introduce them into the federal service. The idea has gained currency despite much official opposition in the last few decades, especially since it was recommended in the 1979 Lambert Committee Report as one of three distinct but interrelated procedures for setting goals and reviewing their achievement.¹⁷ In addition to commissions and committees, academics and the government have recommended the move to Accounting Officers in Canada.

Commissions and Committees

The Lambert Commission recommended that

¹⁶ United Kingdom, HMTreasury, *Guide to the Scrutiny of Public Accounts*, (2004), para. 2.12.

¹⁷ Canada, Royal Commission on Financial Management and Accountability *Final Report* (Ottawa: Minister of Supply and Services Canada, March 1979), (Chair: Allen Thomas Lambert). See especially Chapter 9.

Deputy Ministers be liable to be called to account directly to their assigned and delegated responsibilities before the parliamentary committee most directly concerned with administrative performance, the Public Accounts Committee.¹⁸

“Assigned duties” were those formal definitions of deputies’ directly assigned duties and responsibilities outlined in relevant Acts of Parliament; and “delegated duties” involved authority delegated to deputies by Ministers or by central agencies responsible for administering the Act. Deputy heads were not at that time held accountable in a systematic and coherent way for program management and departmental administration. It was essential that the authority of deputies with regard to administration be clearly prescribed, and that the deputies be accountable for that administration. In order to bolster and complement their other accountabilities and those of other actors.

Parliamentary committees have supported this notion, often in the face of substantial government opposition. In 1985, the McGrath Committee on the Reform of the House of Commons called for the accountability of Deputy Ministers before parliamentary committees for the administration of their departments, arguing that ministerial accountability for this only obscured the issue.

The individual responsibility of ministers concerns the administration of their departments. It is no longer reasonable that a minister be accountable or responsible when, through no fault of the minister, senior officials misuse or abuse their powers....

The idea of a minister being responsible for everything that goes on in a department may once have been realistic, but it has long since ceased to be so. A minister cannot possibly know everything that is going on in a department. The doctrine of ministerial accountability undermines the potential for genuine accountability on the part of the person that ought to be accountable - the senior officer of the department.¹⁹

The Canadian House of Commons Public Accounts Committee in 2005 reported that the Sponsorship Scandal had exhibited a breakdown in accountability and responsibility.²⁰ Attracted by the example of the British Accounting Officer, the Committee made several interrelated recommendations. The language of these recommendations in many places relies directly upon that of the British Treasury.

Recommendation No. 1

¹⁸ Ibid., p. 189.

¹⁹ Special Committee on Reform of the House of Commons, *Third Report*, (Ottawa: Queen’s Printer for Canada, 1985), pp. 20-21, (Chair: Hon. James McGrath).

²⁰ *Governance in the Public Service of Canada: Ministerial and Deputy Ministerial Accountability*, (Ottawa: Library of Parliament, May 2005), (Chair: John Williams).

That deputy ministers be designated as accounting officers with responsibilities similar to those held by accounting officers in the United Kingdom. Features of this arrangement must include, but not limited to, the following:

- *The personal duty of signing the financial accounts described in his or her letter of appointment.*
- *The personal responsibility for the overall organization, management and staffing of the department and for department-wide procedures in financial and other matters.*
- *Ensuring that there is a high standard of financial management in the department as a whole.*
- *Personal responsibility for all powers and authorities either delegated or directly held.*
- *Ensuring that financial systems and procedures promote the efficient and economical conduct of business and safeguard financial propriety and regularity throughout the department.*
- *Ensuring that the department complies with parliamentary requirements in the control of expenditure with particular attention ensuring that funds are spent only to the extent and purposes authorized by Parliament.*
- *As accounting officers, the personal responsibility of deputy ministers for negligence and wrongdoing does not diminish over time.*

Recommendation No. 2

That as accounting officers, deputy ministers be held to account for the performance of their duties and for their exercise of statutory authorities before the House of Commons Standing Committee on Public Accounts.

Recommendation No. 3

That the following procedures be adhered to when deputy ministers (as accounting officers) are in disagreement with their ministers regarding administration and operation of their departments:

- 1. The deputy minister must inform the minister if he or she has objections to a course of action proposed by the minister.*
- 2. If the minister still wishes to proceed, the deputy minister must set out his or her objections to the course of action in a letter to the minister stating the reasons for the objections and the deputy minister's duty to notify both the Auditor General of Canada and the Comptroller General of Canada.*
- 3. If the minister still wishes to proceed, he or she, must instruct the deputy minister in writing to do so.*
- 4. If instructions to proceed are received in writing, the deputy minister must send copies of the relevant correspondence to both the Auditor General of Canada and Comptroller General of Canada.²¹*

The last Commission to recommend a version of the Accounting Officer was Gomery's. In did so in its "Phase II Report," which considered changes necessary to the Canadian parliamentary and public administration practice to prevent a repeat of the Sponsorship Scandal.²² Gomery was flexible as to whether the written disagreement between Minister and Deputy should simply be sent to the Comptroller and Auditor General as in (the UK tradition), or referred to the Treasury Board for an actual decision (the new Canadian policy). The crux of the matter was what protection was necessary for Parliamentary supremacy, the rule of law, and ministerial responsibility. In the end, Gomery offered a version of the UK system:

²¹ Ibid., p. ix-x.

²² Canada, Commission of Inquiry into the Sponsorship Program & Advertising Activities, *Restoring Accountability: Recommendations Phase 2 Report* (Ottawa: February, 2006), p. 200.

Recommendation No. 4

In order to clear up the confusion over the respective responsibilities and accountabilities of Ministers and public servants, the Government should modify its policies and publications to explicitly acknowledge and declare that Deputy Ministers and senior public servants who have statutory responsibility are accountable in their own right for their statutory and delegated responsibilities before the Public Accounts Committee.

Recommendation No. 5.

The Government should establish a formal process by which a Minister is able to overrule a Deputy Minister's objection to a proposed course of action in an area of jurisdiction over which the Deputy Minister possesses statutory or delegated powers. The decision of the Minister should be recorded in correspondence to be transmitted by the Deputy Minister concerned to the Comptroller General in the Treasury Board Secretariat, and be available there for examination by the Office of the Auditor General.

Academics

Academics have since made similar recommendations, calling for direct deputy accountability. Donald Savoie's 2003 indictment of the lack of clarity regarding political and official boundaries in the federal government, and in particular with relation to the lack of specificity about ministerial and deputy minister roles, had this to say: "Nothing in the past has prevented Deputy Ministers from requesting their Ministers to put in writing instructions when propriety is in question, but there has never been formal recognition of such a responsibility."²³ Such recognition might have bolstered the Deputy Minister of Public Works and Government Services, when his Minister directed him to give advertising contracts to Groupeaction in 1996 and 1997 outside of the strictures of the *Financial Administration Act*; instead, the Auditor General in her explosive 2004 report noted that senior civil servants had "broken just about every rule in the book." The advantage of having an Accounting Officer in every department would be that it could "create administrative space for career officials, while respecting the doctrine of ministerial accountability ... ministerial responsibility would still apply, and ministers would have their way provided that, if necessary, they were prepared to issue their instructions in writing."²⁴

Aucoin and Jarvis suggest that deputies, not Ministers, accept responsibility for matters within their statutory area, but they do not agree with the written disagreements procedure:

A fully effective accountability regime for public governance and management in a Westminster parliamentary system requires

²³ Donald Savoie, *Breaking the Bargain: Public Servants, Ministers and Parliament* (Toronto: University of Toronto Press, 2003), p. 259.

²⁴ *Ibid.*, p. 259.

three things:

- 1) transparency - so that the facts and files on a matter for which an account must be rendered are public knowledge;
- 2) audit and review - so that independent and professional assessments are provided to those who must hold others to account; and
- 3) scrutiny - so that those who must provide accounts are questioned and their reports challenged.

In Canada, considerable progress has been made to what once was a closed if not highly secretive system. There has been a major expansion to the mandate and capacity of Parliament's audit and review agencies, especially to that of the Office of the Auditor General. And Question Period continues to be a forum for intense political scrutiny, especially because it is televised. However, parliamentary scrutiny via parliamentary committees, which in the modern era must carry the main burden of holding to account ministers and their departmental officials (and the boards of arm's length agencies), has not been up to the task ...House committees are all too often merely an extension of the government; Senate committees do not have the required democratic legitimacy.

In this context, the failure to adopt measures that explicitly acknowledge and accept deputy minister accountability in Parliament, separate from ministerial accountability, has served to diminish public respect for the constitutional convention of ministerial responsibility. The public and media perception that nothing happens when things go wrong is fed by a misconception that ministers (or public servants) will immediately accept responsibility and personal culpability when things go wrong, without any effort by Parliament to extract accounts and to hold someone accountable. Unfortunately, only the audit agencies of government and Parliament appear to be functioning properly, in part obviously because they have the mandate to evaluate and assess the performance of ministers and their officials.²⁵

In keeping with this tack, the authors suggest a modified form of accountability for Deputy Ministers:

In practice, deputy ministers are already held accountable by

²⁵Peter Aucoin and Mark D. Jarvis, *Modernizing Government Accountability: A Framework for Reform* (Ottawa: Canada School for Public Service, 2005), pp. 88-89.

parliamentary committees. This is as it should be, given that they have personal assigned and delegated authorities and responsibilities. Deputy minister accountability to Parliament is a logical extension of the ministerial responsibility regime as it has evolved in Canada, given the limits on ministerial authority and responsibility respecting the management of their departments. Nonetheless, its formal recognition would help to clarify public accountability in the Canadian regime. In addition to this recognition, two major principles should be understood:

- deputy ministers should be held publicly accountable exclusively and solely for the authorities and responsibilities assigned by statute or delegated to them by the Treasury Board and the Public Service Commission; and
- deputy ministers should not expect their minister to accept responsibility for decisions that fall within the deputy's sphere of authority and responsibility.

The recognition of the limited sphere of deputy minister authority and responsibility is important for two reasons. First, a deputy's sphere of authority and responsibility does not, by definition, encompass everything some would want to include under a generic definition of "management," "administration," "policy implementation," "service delivery" or "operations." Rather, the sphere is defined by what is stated in the law and in formal instruments of delegation from the Treasury Board and the Public Service Commission.

Second, we do not think that Canada should adopt the British procedure that permits an accounting officer to request her or his minister to put an instruction in writing whenever the accounting officer disagrees with the minister on a course of action and the minister insists. In this instance, as noted, the written instruction is sent to the Public Accounts Committee, the Auditor General and the Treasury. This procedure in Canada would invariably establish distrust between a minister and a deputy, and would reduce the capacity for collaboration in the direction and management of a department. The fact that the procedure is rarely used in Britain is testimony to this concern. In any event, when faced with proposed transactions that fall within the deputy's authorities and responsibilities, but which the deputy does not want to approve, the deputy, in our view, should either inform her or his minister that she or he will not approve them or accept personal responsibility and accountability before a parliamentary committee. A deputy minister must be able and willing to draw the line at what goes beyond good public administration. They should not be allowed to escape responsibility by sending the Public Accounts

Committee and the Auditor General a card proclaiming that “the devil made me do it.” And a deputy can always consult with the Clerk when a minister wishes to pursue a dubious course of action that, in the deputy’s judgment, would reflect poorly on the government. For their part, departmental ministers can always speak to the Clerk or even the Prime Minister directly when they do not feel well served by their deputies. There are, in other words, existing courses of action for each.²⁶

As can be seen from the literature, however, that these authors are among the outliers in opinions regarding Accounting Officers, as can be seen from the literature.

C.E.S. (Ned) Franks makes some positive recommendations in a paper for the Gomery Commission:

- Deputy ministers should be accountable in their own right as the holders of responsibility before the Public Accounts Committee.
- The Government should establish a formal process through which a Minister can overrule a Deputy Minister’s objections on matters related to the powers that deputy ministers hold in their own right.
- These overrulings should be recorded in correspondence between the Minister and the Deputy. This correspondence should be transmitted to the appropriate officer in the Treasury Board Secretariat and be available for examination by the Office of the Auditor General.
- Deputy ministers should serve in an office for three to five years.
- The Treasury Board should prepare a protocol that instructs and informs deputy ministers on the scope of those matters for which they hold personal responsibility and are liable to be held accountable before the Public Accounts Committee. This protocol should be agreed to by the Public Accounts Committee, and it should establish the ground rules for the appearance of deputy ministers as witnesses before the Committee.
- Members of the Public Accounts Committee should be expected to serve on the Committee for the duration of a Parliament.²⁷

Government

²⁶Ibid., pp. 79-80.

²⁷Franks, *ibid.*

Lastly, government has become comfortable with the concept of the accounting officer after years of reticence. Jean Chretien, for example, in 2002 asked the President of the Treasury Board to bring down “new measures ... to provide for more explicit accounting by deputy ministers for the affairs of their departments.”²⁸ However, this declaration was not matched with clear action to bring it into effect.

The 2006 Conservative White Paper, *The Federal Accountability Act and Action Plan*, signaled that the new Government would opt for an arrangement analogous to, if not exactly similar to, that existing in the UK:

The [*Federal Accountability*] Act will designate deputy ministers and deputy heads as accounting officers for their department, within the framework of ministerial responsibility. Deputy ministers and deputy heads will be accountable before the appropriate committee of Parliament to answer questions related to their responsibilities, which consist of the following: ensuring that resources are organized to deliver departmental objectives in compliance with government policy and procedures; ensuring that there are effective systems of internal control; signing departmental accounts; and performing other specific duties assigned by law or regulation in relation to administration of the department. The Act will require that a clear process be followed in the event that a minister and deputy minister are unable to agree on the interpretation or application of a Treasury Board policy, directive, or standard. In this case, the Act will require that:

- deputy ministers seek guidance in writing from the Secretary of the Treasury Board;
- if the matter remains unresolved, the minister would refer the matter to the Treasury Board for a decision; and
- a copy of the Treasury Board decision be shared with the Auditor General as a confidence of the Queen’s Privy Council.²⁹

The *Federal Accountability Act (FAA)* received royal assent December 12, 2006. Its provisions relative to the Accounting Officers, and amending the *Financial Administration Act*, are attached as Appendix 5.5.2 to this paper. Among the key provisions of the *Act* are these:

16.4 (2) Within the framework of the appropriate minister’s responsibilities under the Act or order constituting the department and his or her accountability to Parliament, the accounting officer of a department named in Part II or III of Schedule VI is accountable

²⁸“Prime Minister Announces New Ethics Guidelines for the Ministry and New Appointments Procedure for Ethics Counsellor,” News Release, (Ottawa: Office of the Prime Minister, June 11, 2002).

²⁹ *Federal Accountability Act and Action Plan*, (Ottawa: President of the treasury Board, April 11, 2006)pp. 30-31.

before the appropriate committees of the Senate and the House of Commons for

- (a) the measures taken to organize the resources of the department to deliver departmental programs in compliance with government policies and procedures;
- (b) the measures taken to maintain effective systems of internal control in the department;
- (c) the signing of the accounts that are required to be kept for the preparation of the Public Accounts pursuant to section 64; and
- (d) the performance of other specific duties assigned to him or her by or under this or any other Act in relation to the administration of the department.

Later in December, the Prime Minister responded to a letter by 65 critics of the Gomery Commission's *Phase II report* and, by implication, critics of the Government, which had made moves toward implementing some of the directions in the report.³⁰ He observed that the amendments to federal legislation, together with new provisions in the *Federal Accountability Act*, from the Government's perspective, were beneficial. Especially beneficial were those provisions which amended the *Financial Administration Act* relating to the introduction of Accounting Officers. Some of the benefits were that Deputy Ministers' managerial duties are set out in one statute; "the Act sends a strong message about the importance of strong departmental management, and clarifies the role of the deputy in achieving it"; the provision of Accounting Officers does not change the framework of "ministerial responsibility and accountability to Parliament" in any way; Accounting Officers "will not be *accountable to* parliament and thus subject to censure and demands for action in the manner of Ministers" - which continues to be the case for Ministers only - but "*accountable before* the appropriate parliamentary committee" and thus of aid to Parliament in holding Ministers themselves to account; and finally, the provision for written expressions of disagreement between the Minister and deputy "does not simply document the disagreement for purpose of assigning blame after the fact" (an implicit criticism of the UK practice), but provides a method for authoritative resolution of disagreements before the fact and within the doctrine of ministerial responsibility.³¹

³⁰ "Prime Minister responds to eminent Canadians on Gomery recommendations," (News Release), (December 20, 2006), pp. 5-6, online: Prime Minister of Canada <<http://www.pm.gc.ca/eng/media.asp?category=1&pageId=26&featureId=6>>. This website contains both what the media has dubbed both the "Letter from the 65" and the "Letter to the 65." This list of points is from the "Letter to the 65."

³¹ "Letter to the 65," pp. 5-6.

Arguments For and Against Accounting Officers

This purpose of this essay is to contemplate an Accounting Officer for the House of Assembly. So far, oblique references have been made to opposition to the concept. Such opposition has focussed on the executive branch, and the following material will review it in summary for context. Given the mandate of the Commission it will then also consider arguments for and against adopting Accounting Officers in the legislative context.

There are many criticisms of, and arguments for, the idea of introducing Accounting Officers in Canada.³² Arguments against this idea are usually offered with the assumption that what is being criticized:

- Deputy Ministers would be accountable to Parliament, or the Public Accounts Committee, or Parliamentary Committees, whereas our constitutional system depends on the convention of ministerial accountability, with public servants appearing on behalf of their Ministers.
- Public servants would be directed by committees and subject to positive or negative incentives, contrary to the convention of public sector anonymity.
- Relations between Ministers and Deputies are based on confidential advice; this relationship would be violated.
- The relationship of trust between Ministers and Deputies would be harmed by the provision of “written directions.”
- Parliament hesitates to distinguish between the responsibilities and accountabilities of Ministers and Deputies; the official is said to have no constitutional personality apart from that of their Minister.
- Deputy Ministers do not have statutory powers in their own right for which to hold them accountable before the Public Accounts Committee.

³² These are a combination of arguments presented in pro and con fashion in many sources: Franks, “The Respective Responsibilities and Accountabilities of Ministers and Public Servants;” C.E.S. Franks, “Ministerial and Deputy Ministerial Responsibility and Accountability in Canada,” (Submission to the House of Commons Standing Committee on Public Accounts), (January 11, 2005); C.E.S. Franks “Not Anonymous: Ministerial Responsibility and the British Accounting Officers.” (Winter 1997) 40:4 *Canadian Public Administration* pp. 626-52; Sharon L. Sutherland, “Responsible Government and Ministerial Responsibility: Every Reform Is Its Own Problem.” (March 1991)24:1 *Canadian Journal of Political Science*, pp. 91-120; Aucoin and Jarvis; James R. Mitchell and Sharon L. Sutherland, “Relations between Politicians and Public Servants,” in Mohamed Charih and Arthur Daniels, eds., *New Public Management and Public Administration in Canada*, Toronto: Institute of Public Administration of Canada, 1997); “Letter from the 65” and “Letter to the 65.”

- The position of Accounting Officer is based on the idea of the politics/administration dichotomy, which is not a central part of the Canadian public administration tradition, per se.
- The public service would be politicized.
- The British Public Accounts Committee (PAC) has a long history of non-partisan, public-administration-oriented and hard-working effort upon which the idea of the Accounting Officer depends; the Canadian PAC, on the other hand, has a partisan and short-term political emphasis and features a short-term, relatively less committed membership.
- Britain may have its way of resolving disputes between Ministers and permanent secretaries, but so does Canada; deputies can appeal a decision to the Clerk of the Privy (Executive) Council or to the Prime Minister (Premier), thus recognizing the appointive and adjudicative role of the first minister, the need for confidentiality and individual ministerial responsibility.
- The Canadian way prevents inappropriate actions, whereas the British practice is retrospective and after-the-fact.

The arguments for introducing of Accounting Officers are also numerous. Most of the critiques above are given convincing refutation.

- British practice proves that Accounting Officers are consistent with the practice of cabinet/parliamentary government.
- Parliamentary committees in Britain and Canada neither instruct nor reward public servants, but depend on the traditional power offered by Parliament's role of scrutiny: namely, negative publicity.
- The practice already exists (committees hold deputies to account); adopting the position of Accounting Officer would merely formalize this.
- Deputies need to be held accountable for the exercise of the powers, since some acts are aimed at the responsibilities of deputies alone, not deputies and ministers.
- Ministerial responsibility and accountability is not altered by having Accounting Officers, only clarified.
- Recourse to the letter practice in Britain is so infrequent - about 1.5 cases yearly on average in recent decades - that fears about destruction of confidentiality and trust are misplaced.
- The lack of responsibility demonstrated in scandal after scandal has undermined public

confidence; corrective action may resurrect it.

- Public Accounts Committees at the federal level have shown themselves to be up to the task of professionalism in recent years, as have other committees of Parliament; they can serve as a model for the Newfoundland and Labrador House.
- The Canadian model of prospective and proactive behaviour is more a myth than a reality; deputies are too intimidated by Ministers and the PM to raise many points of difference.

Perhaps the most compelling argument for having Accounting Officers in Canada, however, is that Deputy Ministers hold statutory and other responsibilities in their own right, responsibilities for which Ministers cannot be held accountable. Deputy Ministers have a distinct accountability relationship with Parliament alone, one that cannot be assumed by any other actor.

Introducing a Legislative Accounting Officer

Of course, the point of this exercise is to consider whether or not an Accounting Officer is justified in the legislative context. Reflecting upon the executive branch gives some points, or leads, to consider, but so does reflecting upon facts arising from the allowance issue history. The arguments for the position in the context of the allowances issue and of the province's legislative culture are significant:

- The fact that the UK parliament has an Accounting Officer is testimony to the position's "fit" with the cabinet/parliamentary system.
- The establishing of the position of legislative accounting officer would help clarify the management responsibilities of the Clerk of the House of Assembly, which are anything but clear at the present time.
- The practice to date has been that the Clerk has not challenged many of the decisions of the IEC, but has become tarred with the results of them.
- The past pattern of delegating managerial decisions to a subordinate in the House establishment would be discouraged.
- The Public Accounts Committee plays no discernable role commenting on the Auditor General's report, or in holding either the Clerk or the IEC accountable; in the accounting officer framework, it would have a definite role.
- Public faith in the legislative system, a system which is at the centre of the political regime, is at a low ebb; a restorative measure is necessary.
- The dangers of lack of confidence and trust between Minister and deputy would not be

problematical in the legislative context, since the prime relationship is between the IEC and the Clerk; the Speaker is not a perfect analogy with the Minister in managerial matters.

- The potential problem of the intimidation of the Clerk can be handled by increasing the status of the Clerk by virtue of a different appointment process: either appointment by the House, analogous to the AG appointment, or appointment by the Lieutenant-Governor in a fashion similar to the appointment of the UK House of Commons Clerk.
- The notion of a politics/administration dichotomy is entrenched in the Commons administration in both Britain and Canada, so this presents no major problem.
- The problem of preventative action as opposed to retrospective action is a real one, but a problem that can be alleviated somewhat by giving a preventative role to, and otherwise clarifying the role of, the Speaker.
- It is inappropriate to imitate the language of the *Federal Accountability Act*, since it makes reference to the Treasury Board as the arbiter, whereas the Clerk would operate in the context of legislative supremacy.
- It could be argued that by making reference to the “The general duties of the clerks of the House of Assembly, where no special provision is made, shall be similar to those of the clerks of the House of Commons in England according to the practice of Parliament” the *Clerk of the House of Assembly Act* has already established a mandate for adopting a UK style Accounting Officer in the House.
- The alternative route for the introduction of the Clerk’s duties is provided in the subsequent wording of the same section: “The general duties of the clerks of the House of Assembly ... may be provided by resolution of the House of Assembly.” This does not, however, prevent the House from turning to statute to emphasize additional aspects of the Clerk’s duties.

Recommendations

It seems in retrospect that the main choice facing Canadian policy makers increasingly was not whether to have an Accounting Officer, but rather whether to adopt the UK model or the “Treasury Board” model, which featured the Treasury Board as a proactive arbiter of disagreements. In light of this conundrum, the writer is inclined to take the traditional UK route, for two important reasons. The responsible entity for House administration is not a Minister, but a committee, and there is no equivalent to the Treasury Board in House operations.³³ Therefore, our recommendations

³³ Accordingly, to Alan Gilmore, there are several other reasons to prefer the UK Model over the Canadian (federal) one. Some of these are: “Unlike their UK counterparts, Canadian accounting officers don’t have a “personal responsibility” and their responsibilities do not include the overall management, including staffing and department-wide procedures. Nor are they responsible for ensuring that standards of financial management are high and that financial systems promote the efficient and economical conduct of business and safeguard financial propriety and

and rationale are that:

1. The House adopt a practice of having the Clerk serve as Accounting Officer in the UK tradition,
2. The appointment processes for the Clerk reflect this new role,
3. The management responsibilities of the Clerk be set by statute rather than by resolution, to reflect the gravity with which they are taken,
4. The legislation be drafted to emphasize the Clerk's personal accountability for ensuring regularity, propriety and value-for-money accounting,
5. The Clerk be directly accountable before the Public Accounts Committee for organizing the resources of the House Administration, ensuring that proper systems of control are in place, and the signing of accounts necessary for the preparation of the Public Accounts,
6. The *Clerk of the House of Assembly Act* be repealed, and that language to this effect be added to new legislation governing the House of Assembly:

Clerk accountable to Public Accounts Committee as Accounting Officer

- (1) The Clerk, as Accounting Officer, shall be personally and directly accountable before the Public Accounts Committee of the House of Assembly for the authorities and responsibilities assigned by law or delegated to him or her by the Commission, including for:
 - (a) the organization, management and staffing of the House of Assembly Service
 - (b) the measures taken to organize the resources of the House of Assembly service to deliver programs in compliance with established policies and procedures
 - (c) the tendering of advice to the Commission on matters of financial regularity, propriety and value for money
 - (d) the measures taken to implement efficient and economical financial management policies,
 - (e) the measures taken to maintain effective systems of internal control,
 - (f) the certifications that are made in annual public reports regarding the accuracy of members' transactions and the minutes of proceedings of the

regularity. In addition, they do not have a responsibility to ensure that decisions on policy proposals fully take into account financial considerations and that ministers are given advice on financial propriety and regularity and prudent and economical administration, efficiency and effectiveness and value for money. In addition, unlike their UK counterparts, Canadian accounting officers are not required and probably cannot disclose to the Public Accounts Committee or the Auditor General instances where their advice has been overruled by ministers." See Alan Gilmore, "The Accounting Officer: What are Canadians getting?" FMI Journal 18:1 (Autumn 2006), pp. 20-23 at 23.

- Commission,
- (g) the performance of other specific duties assigned to him or her by or under this or any other Act in relation to the administration of the House of Assembly service and the statutory offices;
- (2) The obligation of the Clerk under this section is to appear before the Public Accounts Committee and answer questions put to him or her by members of the committee in respect of the carrying out of the responsibilities and the performance of the duties referred to in subsection (1);
 - (3) Except where provisions regarding advance rulings on allowance use apply, if the Speaker or the Commission are unable to agree with the Clerk on the interpretation or application of a rule, directive, policy or standard applicable to a member, the House of Assembly service or the statutory offices, the Clerk shall seek guidance in writing on the matter from the Comptroller General or the Deputy Minister of Justice;
 - (4) Where guidance is provided under subsection (3) and the matter remains unresolved, but the Speaker or Commission nevertheless requests in writing action by the Clerk in accordance with their direction, the Clerk shall comply with the direction but shall forthwith notify the Auditor General, the Comptroller General and the Attorney General of the direction and his or her disagreement therewith;
 - (5) No reprisal, as defined in paragraph 44(c) shall be taken against the Clerk for actions taken by him or her in good faith under this section,
7. The Public Accounts Committee review the Clerk's adherence to the matters covered in (1) above, the audited accounts and the annual reports of the Auditor General, the annual or special reports prepared by the Speaker and any other matters pertaining to the better financial management of the House as may be determined by the House.

Appendix 5.5.1: The responsibilities of an Accounting Officer (issued by HM Treasury)

Introduction

1. Accounting Officers for government departments and trading funds are appointed by the Treasury in compliance with, respectively, section 5(6) or 5(8) of the Government Resources and Accounts Act 2000 or section 4(6) of the Government Trading Funds Act 1973, as amended by the Government Trading Act 1990. The Chief Executives of executive agencies established under the Next Steps initiative which do not have their own Estimate or RfR or trading fund are designated as Agency Accounting Officers by the appropriate departmental Accounting Officer (i.e. either by the Principal Accounting Officer or by an Additional Accounting Officer - see paragraphs 21-3 below). An Accounting Officer has the personal duty of signing the accounts described in his or her letter of appointment (or, in the case of some Additional Accounting Officer appointments, for the production of information to inform the accounts to be signed by the Principal Accounting Officer) and, by virtue of that duty, the further duty of being a witness before the Committee of Public Accounts (PAC), to deal with questions arising from those accounts or, more commonly, from reports made to Parliament by the Comptroller and Auditor General under the National Audit Act 1983. Associated with these duties are the further responsibilities which are the subject of this memorandum. More detailed guidance for the Accounting Officer and supporting staff is contained in the Treasury manual entitled *Government Accounting*.
2. It is incumbent on the officials who serve as Accounting Officers to combine these duties with their duty to serve the minister in charge of their department, to whom they are responsible and from whom they derive their authority (subject only to any further specific powers which may be vested in them by statute, as in the case of the Board of Inland Revenue or the Commissioners of Customs and Excise). The minister in turn is responsible to Parliament in respect of the policies, actions and conduct of the department.
3. It is the long-standing practice, approved by the PAC, that the Permanent Secretary of a department (or permanent head of a minor department, who may be of lower rank) is appointed as its Principal Accounting Officer. However, operational or financial management considerations may make it appropriate for other very senior managers responsible in a department for particular activities to be appointed as additional Accounting Officers. In some cases, it may be appropriate to appoint a senior official as an additional Accounting Officer both in their parent department and in one or more other departments to enable clear accountability arrangements to be put in place for joined-up operations. In the case of executive agencies each Chief Executive must have a defined Accounting Officer responsibility.
4. Paragraph 5 below describes the general responsibilities of the Principal Accounting Officer of each department. Paragraphs 6-18 set out the responsibilities which, unless otherwise provided for (see paragraphs 19-24), are common to all Accounting Officers in respect of the

public funds for which they are responsible. Paragraphs 19 and 20 deal with the relationship between the permanent head of a department and any Additional Accounting Officers in that department (whether appointed by the Treasury or by the Principal Accounting Officer). Paragraphs 21-4 explain the position of Chief Executives of executive agencies. The responsibilities of the senior officials in certain non-departmental bodies are covered in paragraphs 34-8 below.

The general responsibilities of the permanent head of department

5. The appointment of the permanent head of a department as its Principal Accounting Officer reflects the fact that under the minister he or she has personal responsibility for the overall organization, management and staffing of the department and for department-wide procedures, where these are appropriate, in financial and other matters. The permanent head must ensure that there is a high standard of financial management in the department as a whole; that financial systems and procedures promote the efficient and economical conduct of business and safeguard financial propriety and regularity throughout the department; and that financial considerations are fully taken into account in decisions on policy proposals. Specific responsibility for the organization, management, staffing and financial and other procedures in a defined area of the department may be assigned to an Additional Accounting Officer or an agency Accounting Officer (see paragraphs 19-24 below).

The specific responsibilities of Accounting Officers

6. The essence of an Accounting Officer's role is a personal responsibility for the propriety and regularity of the public finances for which he or she is answerable; for the keeping of proper accounts; for prudent and economical administration; for the avoidance of waste and extravagance; and for the efficient and effective use of all the available resources.
7. The Accounting Officer must:
 - a) sign the resource, trading and other accounts assigned to him or her, and in doing so accept personal responsibility for their proper presentation as prescribed in legislation or by the Treasury. It may be the case in some departments that this responsibility will fall to the Principal Accounting Officer (although, in practice, he or she will seek appropriate assurances from Additional Accounting Officers about the presentation of data for the part of the resource account for which they are responsible);
 - b) ensure that proper financial procedures are followed and that accounting records are maintained in a form suited to the requirements of management as well as in the form prescribed for published accounts;
 - c) ensure that the public funds for which he or she is responsible are properly and well managed (see paragraph 8 below) and safeguarded, with independent and effective checks of cash

balances in the hands of any official;

- d) ensure that assets for which he or she is responsible, such as land, buildings or other property, including stores and equipment, are controlled and safeguarded with similar care, and with checks as appropriate; and
 - e) ensure that in considering proposals relating to the expenditure or income for which he or she has responsibilities as Accounting Officer, all relevant financial considerations are taken into account, the value for money of the proposal is assessed in accordance with the principles set out in the Treasury guidance *The Green Book: Appraisal and Evaluation in Central Government* and full regard is had to any issues of propriety or regularity. Where necessary, such considerations should be brought to the attention of ministers;
 - f) sign the Statement on Internal Control (SIC) (21.3).
8. An Accounting Officer should ensure that a sound system of internal control is maintained in the department to support the achievement of the department's policies, aims and objectives; and should regularly review the effectiveness of that system. An Accounting Officer should also ensure that managers at all levels in the department:
- a) have a clear view of their objectives, and the means to assess and, wherever possible, measure outputs or performance in relation to those objectives;
 - b) are assigned well-defined responsibilities for making the best use of resources (both those consumed by their own commands and any made available to organizations or individuals outside the department), including a critical scrutiny of output and value for money; and
 - c) have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.

Joined-up activities

- 9. An Accounting Officer should ensure that the impact of departmental activities on others is properly identified and, where appropriate, taken into account.
- 10. For example, it might be decided that a department should contribute to a joined-up activity working with one or more other body and, although this would not directly contribute to the achievement of the department's own objectives, its contribution would assist in the achievement of other Government objectives. The Accounting Officer will need to be satisfied that participation represents good value for money for the Exchequer overall and that appropriate controls are in place both to safeguard propriety and to provide proper accountability.
- 11. An Accounting Officer may share with another Accounting Officer responsibility for a joined-up service or for the achievement of a target which depends on the success of separate

services. Similarly, a senior official could serve as an Additional Accounting Officer both in his or her parent department and one or more other department for this purpose. The lines of responsibility in all such cases should be designed to support the effective delivery of the service and clearly defined in terms which align responsibility and accountability, so clarifying what each Accounting Officer or Additional Accounting Officer is responsible and accountable for. It will usually be beneficial to set out these arrangements in a Memorandum of Understanding between the departments concerned.

12. In some circumstances, an activity proposed by a department might lead to additional expenditure pressures arising on another department's programme or have an impact on the amount of revenue collected by the Exchequer. The Accounting Officer should ensure that any such activity would provide value for money for the Exchequer overall and that, in implementing the activity, the department's staff have as much regard to value for money being secured as they would if the impacts fell directly on their own department.

Regularity and propriety of expenditure

13. An Accounting Officer has a particular responsibility for ensuring compliance with parliamentary requirements in the control of expenditure. A fundamental requirement is that funds should be applied only to the extent and for the purposes authorized by Parliament. Parliament's attention must be drawn to losses or special payments, by appropriate notation of the relevant account. In the case of voted expenditure, any expenditure incurred or payments made must be within the ambit and amount of the Estimate, and parliamentary approval must have been sought and given. Amounts appropriated in aid of such expenditure must be derived from classes of income set out in the Estimate and also be within the limits approved by Parliament. In cases not covered by the original Estimate, e.g. in connection with a service not contemplated when that Estimate was presented, or where a temporary advance from the Contingencies Fund has been sanctioned by the Treasury, the Accounting Officer must ensure that parliamentary approval is sought and given at the earliest practicable opportunity by way of a Supplementary Estimate or, if necessary, Excess Vote.
14. An Accounting Officer is responsible for ensuring that specific Treasury sanction for expenditure has been obtained in all cases where it is required. It is required for any expenditure not covered by any standing authorities delegated by the Treasury to the department. It is required before expenditure is incurred on any section of an RfR in excess of the amount specified for that section in the departmental Estimates, even though savings may be available elsewhere and the expenditure itself falls within the delegated authority of the department. The Accounting Officer is also responsible for ensuring that adequate machinery exists for the collection and bringing to account in due form of all income and receipts of any kind connected with the Estimate and accounts for which he or she is responsible.

Advice to the minister

15. An Accounting Officer has particular responsibility to see that appropriate advice is tendered to ministers on all matters of financial propriety and regularity and more broadly as to all considerations of prudent and economical administration, efficiency and effectiveness. He or she will need to determine how and in what terms such advice should be tendered, and whether in a particular case to make specific reference to his or her own duty as Accounting Officer to justify to the PAC transactions for which he or she is accountable.
16. If the minister in charge of the department is contemplating a course of action involving a transaction which the Accounting Officer considers would infringe the requirements of propriety or regularity (including where applicable the need for Treasury authority), the Accounting Officer should set out in writing his or her objections to the proposal, the reasons for those objections and his or her duty to notify the C&AG should the advice be overruled. If the minister decides, none the less, to proceed, the Accounting Officer should seek a written instruction to take the action in question. Having received such an instruction, he or she must comply with it, but should then inform the Treasury of what has occurred, and should also communicate the papers to the C&AG without undue delay. Provided that this procedure has been followed, the PAC can be expected to recognize that the Accounting Officer bears no personal responsibility for the transaction.
17. If a course of action in contemplation raises an issue not of formal propriety or regularity but relating to the Accounting Officer's wider responsibilities for economy, efficiency and effectiveness as set out in paragraph 6, the Accounting Officer has the duty to draw the relevant factors to the attention of his or her minister and to advise in whatever way he or she deems appropriate. Such factors may include an assessment of the risks associated with the proposed action and the impact these would have on the value for money provided by the action should some or all of these materialize. If the Accounting Officer's advice is overruled and the proposal is one which he or she would not feel able to defend to the PAC as representing value for money, he or she should seek a written instruction before proceeding. He or she will no doubt wish to refer to the probability of a PAC investigation. He or she must then comply with the instruction, but should inform the Treasury and communicate the request for the instruction and the instruction itself to the C&AG without undue delay, as in cases of propriety or regularity.
18. If, because of the extreme urgency of the situation, there is no time to submit advice in writing to the minister in either of the eventualities referred to in paragraphs 16 and 17 before the minister takes a decision, the Accounting Officer must ensure that, if the minister overrules the advice, both the advice and the minister's instructions are recorded in writing immediately afterwards.

Relationship between permanent heads of departments and Additional Accounting Officers

19. Where one or more senior officials, other than the permanent head of the department, are appointed as Accounting Officers for certain accounts, RfRs or distinct parts of an Estimate,

there should be a clear and written understanding of their relationship both with their minister and with the permanent head of their department. If a senior official has been appointed as an additional Accounting Officer in more than one department, such understandings should be agreed with each of the ministers and permanent heads concerned. The permanent head, in addition to the responsibilities for the assigned RfRs, other parts of the Estimate and accounts, remains in general overall charge of the department and is responsible for ensuring that there is a high standard of financial management in the department as a whole (see paragraph 5 above). It is within that framework that any additional Accounting Officers, including those who are Chief Executives of executive agencies (see paragraphs 21-3 below), are responsible for the assigned RfRs or other Estimate parts and accounts, or parts of the accounts, assigned to them. The precise nature of the relationship between additional Accounting Officers and permanent heads of departments will vary according to the needs of each department. However, additional Accounting Officers will have immediate responsibility for ensuring that the requirements of paragraphs 6-18 above are met in respect of expenditure and receipts for which they are answerable, except in so far as these matters are reserved by the permanent head or, in the case of agency Chief Executives, assigned to the permanent head in the agency framework document. Their judgement as Accounting Officer should only be overridden by either the minister - in which case the permanent head should be informed so that he or she may give advice to the minister - or the permanent head, after consultation with the minister, and then only if a major issue of propriety, regularity or prudent and economical administration is involved and the permanent head judges that his or her responsibilities as Principal Accounting Officer require intervention.

20. The position of an Additional Accounting Officer when he or she appears before the PAC (see paragraphs 25-30 below) is thus different from that of a permanent head, who carries full responsibility under the minister for the organization and management of the department as a whole. An Additional Accounting Officer is able to answer questions from the PAC about the discharge of his or her own responsibilities. However, if PAC questioning is likely to be directed to issues relating to the organization or management of the department as a whole to broader aspects of the accounts or parts for which he or she retains full responsibility, to the management of the departmental net cash requirement (NCR), or to other matters determined by the permanent head, the PAC could be expected to accede to a suggestion that they call the permanent head to give evidence together with the Additional Accounting Officer.

Accounting Officers for executive agencies

21. Where an agency established under the Next Steps initiative is a separate department, or where it remains part of a department but has its own RfR or is a trading fund, the Treasury appoints the Chief Executive as Accounting Officer in the normal way. Where in these circumstances the agency is part of a department, the Chief Executive will be an Additional Accounting Officer, and the relationship with the minister and with the permanent head of department as Principal Accounting Officer will be as described in paragraphs 19 and 20 above and, in particular, it will stem from the allocation of responsibilities between the

agency and the department in the agency framework document. In certain cases, an agency which is a trading fund may be financed by loans associated with an RfR for which the responsibility is assigned to an Additional Accounting Officer. In these circumstances, too, there should be a clear and written understanding of the respective responsibilities of the agency Chief Executive, the Additional Accounting Officer for the Estimate, and the permanent head of department.

22. Where an agency remains part of a department and is financed from one or more subheads in a departmental Estimate, it is for the Principal Accounting Officer to designate the Chief Executive as agency Accounting Officer. When doing so, the Principal Accounting Officer should send the Chief Executive a letter, in a form approved by the Treasury, defining the relationship between the Chief Executive's responsibilities as agency Accounting Officer and those of the Principal Accounting Officer. This relationship, and in particular the extent to which any of the responsibilities listed in paragraphs 6-18 above are reserved to the Principal Accounting Officer, will again vary according to the circumstances and will be determined by the allocation of responsibilities between the agency and the department in the agency framework document.
23. In certain cases, an executive agency may be financed from one or more subheads in an RfR for which an Additional Accounting Officer is responsible. In such cases, it is for consideration whether the designation of the Chief Executive as agency Accounting Officer should be effected by the Principal Accounting Officer of the department or by the Additional Accounting Officer. In any event, the respective responsibilities of the Principal Accounting Officer, the Additional Accounting Officer and the agency Accounting Officer must be clearly defined and will follow from the allocation of responsibilities in the agency framework document.
24. The Chief Executive of an agency is liable to be summoned to give evidence to the PAC on the discharge of those responsibilities which have been allocated to him or her. Where the appointment is that of an agency Accounting Officer, the Committee will probably wish to take evidence from both the Chief Executive and the Principal Accounting Officer of the department (or Additional Accounting Officer, if appropriate). Where an agency remains part of a department, but the Chief Executive is appointed as an Additional Accounting Officer by the Treasury, the PAC will similarly have the opportunity, if they wish, to take evidence from the Principal Accounting Officer as well as the Chief Executive (see paragraph 20 above).

Appearance before the Public Accounts Committee (PAC)

25. Under the National Audit Act 1983, the Comptroller and Auditor General (C&AG) may carry out examinations into the economy, efficiency and effectiveness with which any department, or other authority or body of a kind specified in the Act, has used its resources in discharging its functions. An Accounting Officer may expect to be called upon to appear before the Committee from time to time to give evidence on the reports arising from these examinations;

and to answer the questions of the PAC concerning the resource accounts and other accounts, or parts of accounts, for which he or she is Accounting Officer and on related activities. An Accounting Officer may be supported by other officials who may, if necessary, join in giving evidence.

26. Treasury officials attend Committee hearings and may be asked to comment on the evidence. They then speak as representatives of the Executive and are subject to collective Ministerial authority, but are expected to comment from the standpoint of the department which has formal responsibility for approving Estimates and presenting formal requests for Supply to Parliament, for prescribing the form of accounts and the rules of *Government Accounting*, and for promoting good financial management in departments. This goes with the Treasury's central responsibility for the operation of public expenditure control - Parliament has traditionally regarded the Treasury as an ally in controlling expenditure.
27. An Accounting Officer will be expected to furnish the PAC with explanations of any indications of weakness in the matters covered by paragraphs 6-12 above to which their attention has been drawn by the Comptroller and Auditor General or about which they may wish to question the Accounting Officer.
28. In practice, an Accounting Officer will have delegated authority widely, but cannot on that account disclaim responsibility. Nor, by convention, does the incumbent Accounting Officer decline to answer questions where the events took place before taking up appointment; the Committee may be expected not to press the incumbent's personal responsibility in such circumstances.
29. The Committee has emphasized the importance it attaches to accuracy of evidence, and the responsibility of witnesses to ensure this. The Accounting Officer should ensure that he or she is adequately and accurately briefed on matters which are likely to arise at the hearing. The Accounting Officer may ask the Committee for leave to supply information not within his or her immediate knowledge by means of a later note. Should it be discovered subsequently that the evidence provided to the Committee has contained errors, these should be made known to the Committee at the earliest possible moment.
30. In general, the rules and conventions governing appearances of officials before parliamentary committees apply to the PAC, including the general convention that civil servants do not disclose the advice given to ministers. Nevertheless, in a case where the procedure described in paragraph 16 was used concerning a matter of propriety or regularity, the Accounting Officer's advice, and its overruling by the minister, would be disclosed to the PAC. In a case covered by paragraph 17, where the advice of an Accounting Officer has been overruled in a matter not of propriety or regularity, but of prudent and economical administration, efficiency or effectiveness, the Comptroller and Auditor General will have made clear in the report to the PAC that the Accounting Officer was overruled. The Accounting Officer should, however, avoid disclosure of the terms of the advice given to the minister, or dissociation

from the Ministerial decision. Subject where appropriate to the minister's agreement, the Accounting Officer should be ready to explain the reasons for such a decision and may be called on to satisfy the Committee that all relevant financial considerations were brought to the minister's attention before the decision was taken. It will then be for the Committee to pursue the matter further with the minister if they so wish.

Absence of Accounting Officer

31. An Accounting Officer should ensure that he or she is generally available for consultation, and that in any temporary period of unavailability, due to illness or other cause, or during the normal period of annual leave, there will be a senior officer in the department who can act on his or her behalf if required.
32. If it becomes clear to the department that an Accounting Officer is so incapacitated that he or she will not be able to discharge these responsibilities over a period of four weeks or more, the Treasury should be notified so that an acting Accounting Officer can be formally appointed, pending the Accounting Officer's return. The same applies if, exceptionally, the Accounting Officer plans an absence of more than four weeks during which he or she cannot be contacted. Analogous arrangements should be made when agency Accounting Officers are absent; if it is necessary for an acting agency Accounting Officer to be appointed, this should be done by the appropriate departmental Accounting Officer (see paragraphs 22 and 23 above).
33. The PAC may be expected to postpone a hearing if the relevant Accounting Officer is temporarily indisposed. Where the Accounting Officer is unable by reason of incapacity or absence to sign the resource account in time to submit it to the Comptroller and Auditor General, the department may submit unsigned copies pending his or her return. If the Accounting Officer is unable to sign the account in time for printing, the acting Accounting Officer should sign instead.

Accountability in non-departmental public bodies

34. In all cases where a department gives a grant or grant in aid to a non-departmental public body, there must be a clear understanding of the respective responsibilities of the departmental Accounting Officer (i.e. either the Principal Accounting Officer of the department or, where appropriate, an Additional Accounting Officer) and the senior official (the Chief Executive or equivalent) of the body concerned. In particular, the departmental Accounting Officer must be satisfied that:
 - a) the financial and other management controls applied by the department are appropriate and sufficient to safeguard public funds and, more generally, that those being applied by the non-departmental public body conform with the requirements both of propriety and of good financial management;

- b) there is an adequate statement of the financial relationship between the department and the non-departmental public body (in a management statement/financial memorandum or similar document) and that this statement is regularly reviewed; and
 - c) the conditions attached to grants conform with the terms of the Estimate and that the department monitors compliance with those conditions.
35. The senior official of the body carries similar responsibilities for the stewardship of public funds to those of a departmental Accounting Officer. This should be made clear in writing. For this purpose, departments should use the separate version of this memorandum which has been prepared on the responsibilities of the Accounting Officer of a non-departmental public body.
36. These responsibilities include advice to the board on matters of financial propriety and regularity, and of prudent and economical administration, efficiency and effectiveness; signing the Statement on Internal Control (which may be in conjunction with the board - this is a requirement if the NDPB is a charity); maintaining a sound system of internal control that supports the achievement of the body's policies, aims and objectives, and regularly reviewing the effectiveness of that system; and taking formal action, analogous to the procedures set out in paragraphs 15-18, if the board is contemplating a course which would infringe these requirements. The departmental Accounting Officer should be informed without undue delay of cases where the Accounting Officer of a non-departmental public body seeks formal instructions from the board to pursue a course of action which the Accounting Officer of the non-departmental public body has advised against on the above grounds. The departmental Accounting Officer will need to consider whether to intervene in such cases.
37. The senior official of the body will normally be expected to sign its accounts. The PAC attaches great importance to the responsibilities of the signatories of public accounts prepared by non-departmental public bodies and they are liable to be summoned to appear before the Committee either on their own or alongside the departmental Accounting Officer as appropriate. They should therefore be notified by the sponsor department of that liability. The degree of formality attached to such notification is a matter for the Accounting Officer of the sponsor department. In the case of a large grant or grant in aid, or where the accounts of the body are laid before Parliament, the senior official should be formally designated as Accounting Officer for the body in question. In the case of a small grant or grant in aid, this formal designation may be inappropriate. In any cases of doubt, however, it will be prudent to deal with the matter formally. Whenever the formal procedure is followed, it should include specific transmission of the separate memorandum on "The Responsibilities of the Accounting Officer for a Non-Departmental Public Body", and the letter of appointment should be copied to the Comptroller and Auditor General, the Clerk to the PAC and the Treasury Officer of Accounts.
38. In some cases, the need for public accountability may make it appropriate for departmental Accounting Officers to apply the arrangements in paragraph 34 above to non-departmental

public bodies not receiving grants or grants in aid or to other bodies not included in the definition “non-departmental public body”. In such cases, too, it may be desirable to designate the senior official of the body as Accounting Officer.

Source: online: Government Accounting 2000 - published by TSO
<http://www.government-accounting.gov.uk/current/content/ga_04_4.htm>.

Appendix 5.5.2:

Amendments to the Financial Administration Act concerning the position of accounting officer, contained in An Act providing for conflict of interest rules, restrictions on election financing and measures respecting administrative transparency, oversight and accountability [Federal Accountability Act], Statutes of Canada, 2006 Elizabeth 55, chapter 9, which received royal assent December 12, 2006

259. Section 3 of the *Financial Administration Act* is amended by adding the following after subsection (9):

Schedule VI (10) The Governor in Council may, by order,

(a) add to Part I of Schedule VI the name of any department named in Schedule I;

(b) add to Part II or III of Schedule VI the name of any department and a reference to the accounting officer for the department;

(c) amend Part II or III of Schedule VI by replacing a reference to the accounting officer for a department with a new reference;

(d) move from Part II to Part III of Schedule VI, or from Part III to Part II of that Schedule, the name of a department and the reference to its accounting officer;

(e) amend Part I, II or III of Schedule VI by replacing the former name of a department with the new name; and

(f) delete the name of a department and the reference to its accounting officer from Part I,

II or III of Schedule VI, where the department has ceased to exist or become part of another department.

260. Subsection 7(1) of the Act is amended by adding the following after paragraph (e.1):

(e.2) internal audit in the federal public administration;

261. The Act is amended by adding the following after section 16:

PART I.1

INTERNAL AUDIT AND ACCOUNTING OFFICERS

- | | |
|------------------|--|
| Audit capacity | 16.1 The deputy head or chief executive officer of a department is responsible for ensuring an internal audit capacity appropriate to the needs of the department. |
| Audit committees | 16.2 Subject to and except as otherwise provided in any directives issued by the Treasury Board under paragraph 7(1)(e.2), the deputy head or chief executive officer of a department shall establish an audit committee for the department. |
| Appointment | 16.21 (1) A person who does not occupy a position in the federal public administration but who meets the qualifications established by directive of the Treasury Board may be appointed to an audit committee by the Treasury Board on the recommendation of the President of the Treasury Board. |

Term of office	(2) A member of an audit committee so appointed holds office during pleasure for a term not exceeding four years, which may be renewed for a second term.
Remuneration	(3) A member of an audit committee so appointed shall be paid the remuneration and expenses fixed by the Treasury Board.
Definition of “accounting officer”	<p>16.3 In sections 16.4 and 16.5, “accounting officer”</p> <p>(a) with respect to a department named in Part I of Schedule VI, means its deputy minister; and</p> <p>(b) with respect to a department named in Part II or III of Schedule VI, means the person occupying the position set out opposite that name.</p>
Accountability of accounting officers within framework of ministerial accountability	<p>16.4 (1) Within the framework of the appropriate minister’s responsibilities and his or her accountability to Parliament, and subject to the appropriate minister’s management and direction of his or her department, the accounting officer of a department named in Part I of Schedule VI is accountable before the appropriate committees of the Senate and the House of Commons for</p> <p>(a) the measures taken to organize the resources of the department to deliver departmental programs in compliance with government policies and procedures;</p>

(b) the measures taken to maintain effective systems of internal control in the department;

(c) the signing of the accounts that are required to be kept for the preparation of the Public Accounts pursuant to section 64; and

(d) the performance of other specific duties assigned to him or her by or under this or any other Act in relation to the administration of the department.

Accountability of accounting officers within framework of ministerial accountability

(2) Within the framework of the appropriate minister's responsibilities under the Act or order constituting the department and his or her accountability to Parliament, the accounting officer of a department named in Part II or III of Schedule VI is accountable before the appropriate committees of the Senate and the House of Commons for

(a) the measures taken to organize the resources of the department to deliver departmental programs in compliance with government policies and procedures;

(b) the measures taken to maintain effective systems of internal control in the department;

(c) the signing of the accounts that are required to be kept for the preparation of the Public Accounts pursuant to section 64; and

(d) the performance of other specific duties assigned to him or her by or under this or any other Act in relation to the administration of the department.

Appearance before committee (3) The obligation of an accounting officer under this section is to appear before the appropriate committee of the Senate or the House of Commons and answer questions put to him or her by members of the committee in respect of the carrying out of the responsibilities and the performance of the duties referred to in subsection (1) or (2), as the case may be.

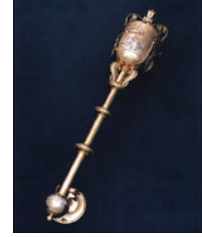
Written guidance from Secretary **16.5** (1) Where the appropriate minister and the accounting officer for a department named in Part I or II of Schedule VI are unable to agree on the interpretation or application of a policy, directive or standard issued by the Treasury Board, the accounting officer shall seek guidance in writing on the matter from the Secretary of the Treasury Board.

Referral to Treasury Board (2) Where guidance is provided under subsection (1) and the matter remains unresolved, the appropriate minister shall refer the matter to the Treasury Board for a decision.

Copy to Auditor General (3) A decision by the Treasury Board shall be in writing and a copy shall be provided to the Auditor General of Canada.

Cabinet confidence (4) The copy of a decision provided to the Auditor General of Canada is a confidence of the Queen's Privy Council for Canada for the purposes of any Act of Parliament.

Source: online : Government of Canada : Federal Accountability Act – Text of Bill C-2
http://www.faa-lfi.gc.ca/faq-lfi/faq-lfi14_e.asp



Appendix 5.6

Sample Whistleblower Policy

Appendix 5.6 – Sample Whistleblower Policy

General

The legislature's Code of Conduct ("Code") requires members, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the legislature, they must practice honesty and integrity in fulfilling their responsibilities and complying with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all members, officers and employees to comply with the Code and to report violations or suspected violations in accordance with this Whistle-blower Policy.

No Retaliation

No member, officer, or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation, or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the legislature prior to seeking resolution outside the Entity.

Reporting Violations

The Code addresses the legislature's open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's immediate supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking with his or her supervisor, or is not satisfied with that supervisor's response, he or she is encouraged to speak with anyone in management that he or she would be comfortable approaching: the Clerk, a member of the audit committee, or the Citizens' Representative appointed under the *Citizens' Representative Act*. Members and management are required to report suspected violations of the Code of Conduct to the Citizens' Representative who has responsibility to investigate all reported violations.

Accounting and Auditing Matters

The Citizens' Representative shall address all reported concerns or complaints regarding legislative accounting practices, internal controls and auditing. The Citizens' Representative shall immediately investigate such complaints until the matter is resolved.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offence.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Citizens' Representative shall notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.



Appendix 7.1

Background Paper on General Control Environment

Appendix 7.1 Background Paper on General Control Environment

Background Paper on General Control Environment

**Gail Hamilton & Roger Cooper
Ernst & Young**

Review Commission on Constituency Allowances and Related Matters 2007

General Control Environment

A general control environment is fundamental to the accurate recording of transactions and the preparation of reliable financial reports. Without an adequate control environment to ensure the proper recording of transactions, the resulting financial data may become unreliable and undermine management's ability to make decisions, as well as the confidence of its stakeholders.¹

An effective internal control structure is comprised of several components which include:

- Entity Level
- Process/Transactional Level
- Operating System (Financial Management System)
- Other Related

As each organization's level of transactions differ, so too does the organization's control needs. Although the components of an effective internal control environment are consistent from organization to organization, the optimal balance or mix of these internal control components must be assessed by each entity's leadership.²

The components of an effective, general control environment are discussed below.

Entity-Level Controls

In order to assess the effectiveness of the internal controls in any organization, it is necessary to review, and to have an understanding of, the controls that are in place at the top of the organization - the entity-level controls.

Organizations have long understood the necessity for strong entity-level controls. However, in light of recent corporate scandals those involving such as Enron and WorldCom, it became apparent that many organizations did not have effective entity-level controls in place. From these failures came the requirement for organizations to document and evaluate the effectiveness of internal controls and procedures over financial reporting, also known in the United States as the *Sarbanes Oxley 404 Act*.³

¹ Ernst & Young LLP, *Preparing for Internal Control Reporting: A Guide to Management's Assessment Under Section 404 of the Sarbanes-Oxley Act*, (2002).

² James L. Goodfellow and Alan D. Willis, *Internal Control 2006: The Next Wave of Certification, Guidance for Directors* (The Canadian Institute of Chartered Accountants, 2006).

³ Ernst & Young LLP, "Canada's Internal Control Reporting Environment: What Do Canadian Corporations Do Now?" (2006), online: Ernst & Young <[http://www.ey.com/Global/download.nsf/Canada/Internal_Controls_2006/\\$file/16105_Internal_Controls_2006](http://www.ey.com/Global/download.nsf/Canada/Internal_Controls_2006/$file/16105_Internal_Controls_2006)>.

In the early stages of *Sarbanes Oxley 404*, managements of some of the world’s largest organizations searched for a framework to be used for evaluating their company’s internal controls that would satisfy the requirements of the *Act*. Through this exhaustive search, The Committee of Sponsoring Organizations of the Treadway Commission’s (COSO) report, “Internal Control - Integrated Framework”⁴ was adopted by most large entities.

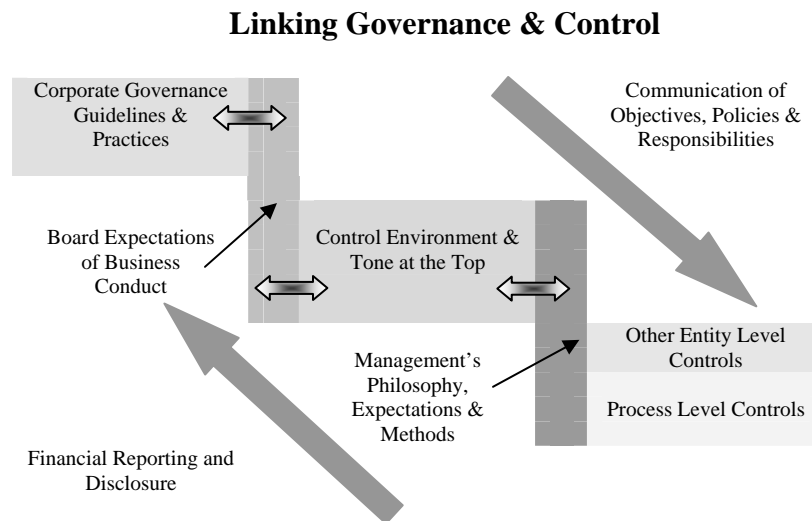
The COSO framework defines Internal Control as a process - affected by an entity’s board of directors, management, and other personnel - designed to provide reasonable assurance regarding the achievement of objectives in the following three categories: effectiveness and efficiency of operations, reliability of financial reports, and compliance with laws and regulations. It also identifies five interrelated components of effective internal control:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communications
- Monitoring.⁵

This section will discuss the entity-level controls in terms of the five components of internal control as discussed by COSO.

Exhibit 1 displays the component and their interactions:

Exhibit 1



Source: Goodfellow and Willis, p. 11.

⁴ See Committee of Sponsoring Organizations of the Treadway Commissions, “Internal Control - Integrated Framework Volume,” (1992), online: Wiley Publishers.

<<http://www.wiley.com/legacy/products/subject/accounting/accounting>>.

⁵ “Preparing for Internal Control Reporting.”

Exhibit 2 is a summary of the impact on style of adopting these types of control mechanisms:

Exhibit 2

Management's philosophy and operating style

The "tone at the top" has a major impact on the CEO's and senior executives' management philosophy and operating style, including their:

- Approach to accepting, managing and monitoring business risks, including those related to disclosure and financial reporting
- Attitudes and actions concerning financial reporting and disclosures, including accounting policies and estimates
- Emphasis on meeting shorter term budget, profit, and other financial and operating goals, and
- Focus on longer term business development and value creation.

The degree to which these factors are aligned with board-approved corporate goals, objectives and strategy influences management's philosophy and operating style. That operating style is the interface between the board's expectations and the control environment, and the expectations communicated to employees about control and the conduct of business. It, therefore, has a significant influence over the effectiveness of Internal Control Over Financial Reporting ("ICFR").

In summary, the control environment has an overarching, pervasive impact on other entity-level and process-level controls, including those relevant to ICFR.

Source: Goodfellow and Willis, p. 13.

Control Environment

The control environment sets the tone of an organization and influences the control consciousness of its people. The control environment reflects the overall attitude and actions by the overseeing body, its members and management concerning the importance of controls and the emphasis placed on controls over the policies and procedures.

The Treadway Commission stated that the tone set by the top management - the corporate environment or culture within which financial reporting occurs - is the most important factor contributing to the integrity of the financial reporting process. In other words, if the tone set at the top is lax, an impressive set of written rules and procedures will accomplish little.⁶

The numerous factors that comprise the control environment are discussed below:

Integrity, ethical values, and behaviour of key executives

⁶ "Preparing for Internal Control Reporting."

Integrity and ethical behaviours are the products of an entity's ethical and behavioural standards. These include management's actions to remove items that could cause members to engage in dishonest, illegal, or unethical acts. An entity's values are often communicated through a code of conduct or through management leading by example.

Management's control consciousness and operating style

All parts of a control environment are influenced by the actions and decisions of management. In a positive control environment, management's commitment to control consciousness creates a positive atmosphere favourable to the effective operation of the processes and controls.⁷ In this environment, the likelihood of an error is reduced.

The concept of control consciousness refers to the importance management places on internal controls, and thus to the environment in which the controls function.

Commitment to competence

Commitment to competence includes management's consideration of the competence levels for particular jobs and how those levels translate into requisite skills and knowledge. Management considers whether employees have the appropriate knowledge and skills to perform the requirements of the job.

Organizational structure and assignment of authority and responsibility

A good organizational structure provides for the assignment of responsibility. The effective communication of an entity's organizational structure allows employees to have an understanding of their roles and responsibilities. Effective management review of the organizational structure will permit the identification of segregation-of-duties issues and their correction before conflicts can arise.⁸

Human resource policies and practices

Human resource policies and practices relate to an entity's policies and practices for hiring, orienting, training, evaluating, counselling, and compensating personnel. The competence and integrity of employees is essential to an entity's control environment. An entity's ability to recruit and retain qualified, competent individuals is highly dependent upon human resource policies and practices in place in the organization.

Risk Assessment

No matter how large or small an organization, all entities encounter various levels of risk. Risks affect an entity's ability to survive, compete, and maintain its financial strength and public image. Since risk is always present, management must determine how much risk

⁷ Goodfellow and Willis.

⁸ "Preparing for Internal Control Reporting."

is acceptable and strive to maintain risks at that level.⁹ The process of identifying, analyzing and managing risk is a critical component of an effective internal control system.

Information and Communication

The process of gathering the information required to manage the operations of an entity is referred to as “information and communication.” The ability for management to make informed business decisions is directly related to the quality of an entity’s information and communication system, and the financial information that comes from this system.

As part of this process, it is also necessary to ensure that management communicates employees’ duties and control responsibilities in an effective manner, and that communication channels are in place to allow people to report suspected improprieties.

Control Activities

Control activities are policies and practices that help ensure the management directives are carried out and that necessary actions are taken to address the risks to achievement of the company’s objectives.

Examples of effective control activities include:

- Management has clear objectives in terms of budget and other financial and operating goals; these objectives are clearly written and communicated throughout the entity and monitored regularly;
- Appropriate levels of management investigates variances and takes appropriate and timely corrective actions;
- Duties are divided or segregated among different people to reduce the risk of fraud or inappropriate actions;¹⁰
- Access security software, operating system software, and/or application software is used to control access to data and programs.

Monitoring Activities

An important responsibility of management is to establish and maintain internal control. Management must monitor controls to ensure that they are operating effectively and to determine whether they need to be modified for changes occurring with the entity’s environment. Monitoring is a process of assessing the quality of internal control performance over time, considering whether controls are operating as intended, and assuring that they are modified as appropriate for changes in conditions.

Examples of effective monitoring activities include:

⁹ Ibid.
¹⁰ Ibid.

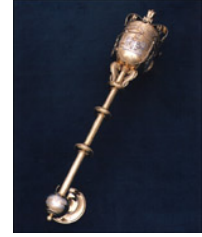
- Performing periodic evaluations of internal controls;
- Implementing internal control recommendations made by external or internal parties;
- Correcting known reportable conditions on a timely basis;
- Establishing an independent internal audit function to assist with monitoring activities.¹¹

¹¹ Ibid.



Appendix 7.2

MHA Constituency Allowance Monitoring Form



Appendix 7.3

Summary of Budget Responses from Interjurisdictional Survey

Appendix 7.3 Summary of Budget Responses from Interjurisdictional Survey

A complete listing of responses by province and territory is included in Appendix 8.1 of this report. To date, responses have not been obtained from the provinces of Quebec and New Brunswick.

Discussion of Survey Results

- 1. Does the Commission have full autonomy to review and formally approve the final budget of the House?*

The majority of the respondents to this question answered yes. Three respondents' budgets are reviewed and approved using the policies of the Treasury Board.

- 2. Does the Commission receive detailed budgetary submissions from the staff supported by clear analysis to explain proposed expenditures for the coming year, as well as an explanation of budgetary variances for the current year?*

Detailed budgetary submissions are received by the majority of respondents. For one respondent, Nova Scotia, the details are received by the Speaker only and not the full Commission.

- 3. Is there any involvement of the Treasury Board, the Management Board, Cabinet &/or Cabinet Secretariat (or any arm of the executive branch of government) in the budget analysis/approval process for the House? Is there any analysis of the budget by staff outside of the legislature? If there is any interaction, please explain. (Interaction/dialogue vs. "hands off")*

The majority of the respondents answered that there is no involvement outside of the Commission. Three respondents follow normal process for approval by the House, once approved by the Commission (or equivalent group).

- 4. Does the Commission establish the required staffing levels (complement) for the administrative support for the House? Does it set the salaries? Are other departments/agencies involved?*

The Commission or the Speaker and Clerk set the salaries without involvement outside of the Commission for the majority of the respondents. Salaries are set using the government process in two jurisdictions.

5. *Does the Commission have the authority to transfer funds between subheads of expenditure during the course of a fiscal year? What is the process for seeking Special Warrants?*

Commissions of all but two of the respondents have this authority. Most delegate the authority to the Clerk or a specific finance person.

6. *Are there policies which limit the scope of the Commission to transfer funds? Do certain types of funds require prior Treasury Board/Management Board or Cabinet approval? Specify.*

All but two of the respondents did not identify any restrictions to their authority to transfer funds. In one province, the restriction applies only to amounts greater than \$250,000. In cases where there are restrictions, the legislature must approve such transfers.

7. *Does the Commission itself deal with funds transfers or is this delegated to the Permanent Head (DM or Clerk and staff)? Is there supporting documentation reviewed by the Commission?*

The majority of respondents delegate the authority to others within the House of Assembly. Five of the respondents delegate this to the Clerk and three delegates to the Director of Financial Services.



Appendix 7.4

Treasury Board Directive



GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

EXECUTIVE COUNCIL
Treasury Board

OFFICE OF THE SECRETARY

1997 08 14

TO: ALL DEPUTY MINISTERS, AUDITOR GENERAL AND
COMPTROLLER GENERAL

RE: Transfer of Funds Policy

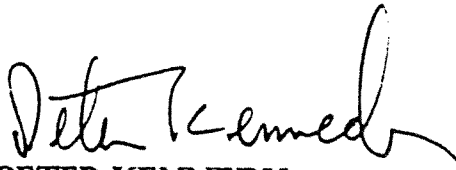
A revised Transfer of Funds Policy was approved by MC 97-0410. Details are attached.

The Transfer of Funds Policy was amended to provide a new accountability framework for departments. This framework provides more flexibility in the day to day management of departmental operations. The major amendments are as follows:

- The Professional Services Expenditure Main Object is now included under the General Operating Category enabling departments to transfer funds either within or across specified Current Account Activities without reference to Treasury Board.
- Departments may now transfer funds from Salaries within or across specified Current Account Activities into any of the main objects included in the General Operating Category.
- Departments may now transfer funds into the Information Technology Main Object from the Salaries Main Object or any of the Main Objects included in the General Operating Category within or across specified Current Account Activities.

- Departments may now re-allocate funding among the accounts within the Information Technology Main Object. However, Departments are still required to meet their revenue commitments to NewTel Information Solutions, as determined during the annual budgetary process. If changes to this annual NIS commitment are required, these should be forwarded to the Information Technology Management Division for consideration.
- Departments may now create a Main Object of Current or Capital Account Expenditure in an approved Activity when necessary to properly charge expenditures against an appropriate main object.

Although technically these changes are effective immediately, the Government Accounting Division requires time to make adjustments to the Budget Adjustment/REACT system. Should your officials wish clarification of any parts of this policy, they may contact your assigned Treasury Board Budget Analyst.


PETER KENNEDY
Secretary

:AW



**GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR**

EXECUTIVE COUNCIL
Treasury Board

Directive Number 97-07

TREASURY BOARD DIRECTIVE

Date 1997 06 16	File No.	Division: Budgeting
T.B.M. No. N/A	M.C. No. 97- 0410	O.C. No. N/A
<u>Issued To:</u> All Deputy Ministers, Auditor General and Comptroller General	<u>Reference:</u>	
<u>Subject:</u> Transfer of Funds Policy	<u>Treasury Board Contact</u> <u>Name</u> <u>Telephone</u> Budget Analysts 729-2467	

TRANSFER OF FUNDS POLICY FOR DEPARTMENTS

APPROVAL

Under the authority of Section 9 of The Financial Administration Act, the Lieutenant-Governor-In-Council has revised the policy respecting Transfer of Funds and amended previous authorities, as follows:

PURPOSE

To provide a basis on which Departments may transfer funds between specified Main Objects within Activities and between specified Main Objects across specified Activities for the purpose of facilitating day-to-day program management.

Appendix 7.4 - Treasury Board Directive

GENERAL

- A. Subject to the provisions of this Policy, Deputy Ministers may authorize transfers of funds between specified Main Objects within an Activity or between specified Main Objects across specified Activities of the Department. The Treasury Board Secretariat will specify the eligible Main Objects/Activities. The Office of the Comptroller General will key the exception lists into the Budget Adjustment System.
- B. Transfers of Funds from one Activity to another Activity in the following instances will require Treasury Board approval:
- (a) transfers between Current and Capital Account Activities;
 - (b) transfers between Capital Account Activities;
 - (c) transfers between Cost-Shared Activities;
 - (d) transfers between Cost-Shared and Non Cost-Shared Activities;
 - (e) transfers across Activities which involve transfers into Salaries from Non-Salary Main Objects.
- C. In considering and approving transfers of funds pursuant to this Policy, Deputy Ministers must ensure that:
- (a) the transfer is necessary to enable the efficient delivery of ongoing services and
 - (b) the savings to be transferred, within the specified category, are intended to be of a permanent nature.
- D. Deputy Ministers shall not authorize transfers of funds to finance expenditures on new program initiatives, or expenditures for which no overall Government approval exists. Departments will not be permitted to transfer out of any Main Object for which supplementary funding had been approved by means of a Supplementary Supply, Special Warrant or transfers from the Contingency Reserve. Any such proposed transfers of funds will continue to require Treasury Board approval.
- E. Departments shall not transfer funds to or from statutory votes.

Appendix 7.4 - Treasury Board Directive
F. Departments may transfer funds among all Main Objects within certain specified cost-shared Activities provided that such transfers are in accordance with the applicable cost-shared agreement and the cost-sharing ratio is maintained. On an annual basis, Treasury Board will provide a listing of the applicable Activities to the applicable Department and the Office of the Comptroller General will key these lists into the Budget Adjustment System.

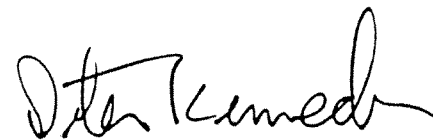
- G. Treasury Board approval is required to transfer funds to or from the following Objects of Current Account Expenditure of an Activity:
- (a) Loans, Advances and Investments
 - (b) Allowances and Assistance
 - (c) Grants and Subsidies
 - (d) Debt Expenses

In accordance with Section F and G, certain Cost-Shared or Capital Account activities are the exception to this rule.

- H. In general, Departments may transfer funds among all Main Objects of Capital Account Expenditure within an Activity provided that such transfers are due to changes within the cost components (objects) of specifically approved capital projects. In specific cases, Departments will be given the flexibility to transfer funding from one project to another or to allocate block funding provided to specific projects subject to overall funding within the specified Activity not being exceeded. The Treasury Board Secretariat will indicate annually which capital account projects are the exception.

AMENDMENTS

OC 93-610 and MC 93-0727 are amended to reflect the revisions approved by MC 97-0410.



PETER KENNEDY
Secretary

:AW



Appendix 7.5

Purchases, Payables and Payments Process

Appendix 7.5 Purchases, Payables and Payments Process – Prepared by Ernst & Young

Preparation and Approval of Purchase Order

The purchasing process commences with the necessity for goods and/or services. When this need arises, a purchase order (“PO”) is prepared by the appropriate individual or department and is then sent to the individual with signing authority for approvals. There are a number of controls that can be put in place at this point to prevent and detect any errors that could potentially occur, what are referred to as “What Could Go Wrogs” or “WCGW.”

WCGW

Person forwarding to GPA does not have the appropriate authority.

Control

GPA checks for appropriate authorization. If appropriate authorization is not attained, the requisition is rejected and sent back to the department for approval.

WCGW

The PO is not for legitimate business purposes.

Control

All POs are approved by the appropriate individual in each department.

WCGW

GPA accepts the PO without the appropriate approval.

Control

Entity-Level Controls - high-level review.

WCGW

GL Coding on the PO is not correct.

Control

All POs are approved by the appropriate individual in each department.

WCGW

Procurement policies are not documented or accessible to all employees (*i.e.* purchase authorization limits).

Control

Policies are made available to all employees.

Request for Tenders or Three Competitive Quotes and Purchase of Goods

Once the PO has been prepared and approved by the appropriate individual, the department must send out a request for tender or obtain three competitive quotes. This step in the process ensures the most competitive pricing is obtained and gives all vendors equal opportunity to provide the goods and services.

Once the winning tender is selected, the purchase is made. There are also a number of controls surrounding the tendering and purchasing process that are necessary to protect against the WCGWs.

WCGW

Competitive pricing is not obtained.

Control

Buyers are required to source multiple quotes whenever possible.

WCGW

Tenders are not used where required.

Control

Purchaser checks to ensure product was tendered prior to making the purchase.

Receipt of Goods (Completion of Receiving Report)

The next step in the purchasing process occurs when the goods are received from the supplier. The individual responsible for receiving the goods must ensure that the goods shipped are appropriate and in the correct quantity. They should document this information on a receiving report to maintain as part of the purchasing process. There are also a number of controls surrounding the receiving process that are necessary to protect against the WCGWs.

WCGW

Quantity of goods ordered does not agree with the goods received.

Control

Receiver verifies the quantity of goods received to the PO.

WCGW

Goods received are not recorded.

Control

Purchasing clerk completes a three-way match of the PO, receiving report and invoice.

Receipt of Invoices, Preparation of Purchases Journal and Payment Processing

Once the goods and/or services have been received and are determined to be appropriate, and the invoice has been received from the supplier, the invoice must be reviewed and approved by the individual with the appropriate level of authority. This approval will provide the confirmation that the invoice details are correct and the purchase was authorized. The appropriate accounting staff member is then able to prepare the purchases journal and record the purchase in the accounting system. When the invoices become due for payment, the accounting staff will then ensure all payments are properly made. There are also a number of controls surrounding this step in the purchasing process to protect against the WCGWs.

WCGW

Invoice is not supported by a PO (contract) and receiving report.

Control

Certifier ensures invoice is appropriate and approves documents for payment.

WCGW

Unsupported payments are made.

Invoices are not authentic or approved by the appropriate level.

Control

Before payment is made, the approver must ensure that the invoice represents valid charges against public funds in compliance with the description approved by the legislature per the Estimates document.

Officials ensure direct charge is a legitimate charge against government funds in accordance with appropriate legislation.

For travel claims, a claimant must certify that the expenses claimed were incurred on government business and are in accordance with the rates, amounts, and allowances prescribed by the Treasury Board.

Enterer ensures that the payment documentation has been certified for payment, if applicable, and that all documentation is complete.

WCGW

Invoices are not posted for payment in a timely manner resulting in charges for the incorrect period (incorrect cut-off).

Control

Monthly management review of expenses to budget.

WCGW

Invoices are paid twice, resulting in the overstatement of the payable.

Control

Enterer ensures that the payment documentation has been certified for payment, if applicable, and that all documentation is complete.

WCGW

Fictitious purchases are made.

Control

Invoice must be supported by a PO and receiving report.

Certifier ensures invoice is appropriate and approves payment when the invoice is not supported by a receiving report, does not agree with the terms of the contract, or is for advanced payment specified in the contract.

WCGW

Invoices are posted to the wrong account.

Control

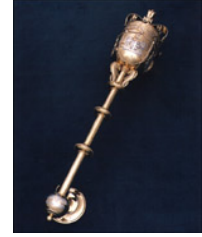
Approver must ensure the accounting distribution charged is appropriate for the type of good or service purchased.

WCGW

Purchases are recorded at incorrect amount and/or quantity.

Control

Enterer reviews all documentation, including invoices, for accuracy.



Appendix 8.1

Interjurisdictional Audit and Budgetary Comparison

Appendix 8.1 - Interjurisdictional Audit and Budgetary Comparison

Administration in the Legislative Branch of Government: an Interjurisdictional Comparison

The Audit Function:

Question	Ontario Response	Nova Scotia Response	Nunavut Response
1. Does the Auditor General audit the accounts of the House of Assembly (legislature) or is this role conducted by an external auditing firm?	Yes, the Auditor General audits the accounts of the House.	Nova Scotia uses both for accounts payable. Auditor General handles accounts payable, and also does major component plus HR.	<p>The Auditor General of Canada (AGO) audits the Assembly's financial statements and transactions.</p> <p>An actuarial firm specializing in human resource and pension plan administration provides governance and procedural advice to the Management and Services Board in the administration of the Member pension plans. In addition, an independent Chartered Accounting firm annually audits the records and accounts of the Member pension plans.</p>
2. Does the Audit mandate (Terms of Engagement) of the auditor for the accounts for the legislature differ in any way from that of the Auditor General in respect of government departments? Does the process contemplate regular "comprehensive audits" - or are they more "high level" reviews?	No, it does not differ. The Auditor General could do "comprehensive audits" but they have been more financial audits in the past.	No, same as government departments. Could be both.	The Auditor General of Canada includes all departments, boards and agencies of the government of Nunavut into its yearly review. The Office of the Legislative Assembly is treated similar to a department with respect to the AGO reviews of its documentation, controls and processes. Currently AGO audits are more "high level" and designed to test that base systems and controls are in place to ensure good stewardship of resources and minimal risk levels for fraud.
3. Is there a management letter process whereby auditor's comments and concerns are tabled in writing or is this function accomplished through the Auditor	There is a management letter process.	We do year-end documentation to Auditor General through Department of Finance government accounting.	The annual Report of the Auditor General is tabled in the Legislative Assembly. This report contains the audit observations and recommendations of the Auditor General.

Question	Ontario Response	Nova Scotia Response	Nunavut Response
General's report?			
4. Are there stipulated timeframes in which an audit must be completed? What happens if an audit is missed?	Annually. The <i>Legislative Assembly Act</i> requires that there be an annual audit.	No response.	The federal <i>Nunavut Act</i> requires the Auditor General to audit the accounts and financial transactions of the government in each fiscal year. There are no specific consequences contemplated in statute for missing an audit. However, considerable attention has been paid in the House and in the media to the government's late tabling of its audited financial statements.
5. Is there a policy for Commission follow-up on audit findings? What is it & who oversees the process?	There isn't a policy that requires the Board to do so, however, management would ensure that there is follow-up and the Auditor in a subsequent year reviews to ensure findings have been addressed.	Goes through Auditor General.	Section 40 (3) of Nunavut's <i>Legislative Assembly and Executive Council Act</i> provides that: The Management and Services Board may (j) provide for any other financial or administrative matter that it considers appropriate in respect of the Legislative Assembly or the Office of the Legislative Assembly. Any audit findings on the accounts of the Legislative Assembly identified either by the review of the Auditor General or the auditor of the Member pension plans would be brought to the attention of the Management and Services Board.
6. Is there a "whistle-blower policy?" If so, describe it briefly & how it is administered.	No.	Yes, there is a wrong doing policy governed by the Office of Ombudsman.	The Legislative Assembly maintains a Code of Conduct for all employees, and has a Workplace Harassment Policy in place. There is no specific "whistle-blower" policy in place with respect to reporting allegations of financial misconduct. However, employees have been advised that such concerns could be reported to the government's internal audit division. As with any resident, employees have the ability to report allegations of criminal behaviour to law enforcement authorities.

Question	Ontario Response	Nova Scotia Response	Nunavut Response
7. Are there any particular reporting requirements beyond those applicable to the executive branch?	Yes, we table Members' expenses in the house annually. There is also an act called <i>Accountability for Expenses Act</i> that requires the Speaker to provide the Integrity Commissioner a copy of all expense claims for reviewable expenses incurred during the previous fiscal year by the opposition Leaders and the persons employed in their offices. The Assembly's accounts are also included in the Public Accounts of Ontario.	Yes, additional reporting to Auditor General and Department of Finance. In Nova Scotia, the legislature's government policies and procedures and HR systems are not isolated from government's procedures and policies. In other jurisdictions, the legislature is on its own.	Yes. The Legislative Assembly is required to publicly table detailed annual reports on the amounts paid to MLAs in indemnities and allowances, as well as their office expenditures. This level of reporting is not done with respect to government employees. In addition, the annual audit of Members' pension plans, and the annual report concerning the administration of Members' pension plans is tabled each year. The Legislative Assembly also chooses to table its own report of contracting activity each year.

The Audit Function:

Question	Saskatchewan Response	British Columbia Response	Manitoba Response
1. Does the Auditor General audit the accounts of the House of Assembly (legislature) or is this role conducted by an external auditing firm?	It is performed by Auditor General.	In the past the Auditor General may (doesn't have to) examine financial procedures and accounts of the Assembly but another party can be appointed by LAMC. Up until now the Auditor General hasn't tried to examine the accounts. But he is coming in on Friday to meet with staff and develop a report to be tabled to the Speaker (he mentioned Newfoundland situation).	No response
2. Does the Audit mandate (Terms of Engagement) of the auditor for the accounts for the legislature differ in any way from that of the Auditor General in respect of government departments? Does the process contemplate regular "comprehensive audits" - or are they more "high level" reviews?	The audit mandate is the same as for government departments. The audit includes audit of internal control, compliance with authorities, and financial and information audit.	They do in that normally (historically) the mandate comes in at Commission request as opposed to government departments (which have no choice). The Commission is not part of the Audit Plan but can be at the Commission's request. The Auditor General sets the scope and aspects of the business. High level reviews	No response
3. Is there a management letter process whereby auditor's comments and concerns are tabled in writing or is this function accomplished through the Auditor General's report?	There is a management letter.	Mr. Arbic has held his position for one year. He has never been part of this process but thinks there would be a management letter process, then the Commission adds comments which are melded and presented.	No response
4. Are there stipulated timeframes in which an audit must be completed? What happens if an audit is missed?	No stipulated time frame that I am aware of by either the Commission or the Auditor. An audit has never been missed so I don't know what would happen.	No, they are not mandatory. Because they are not mandatory, they are not missed.	No response

Question	Saskatchewan Response	British Columbia Response	Manitoba Response
5. Is there a policy for Commission follow-up on audit findings? What is it & who oversees the process?	No formal policy. The Commission requires the management letter and is responsible for providing a written response to the Auditor.	Mr. Arbic is not sure. There is no formal policy in the House but a follow-up would probably occur with the Auditor and Legislative Controller (Mr. Arbic) and the Clerk of the House. The Commission would not ignore the recommendations from the Auditor General.	Have not really encountered this situation yet.
6. Is there a "whistle-blower policy?" If so, describe it briefly & how it is administered.	No	No	The government is in the process of bringing in whistle-blower legislation for government departments and entities, but nothing comparable exists for the Legislative Assembly.
7. Are there any particular reporting requirements beyond those applicable to the executive branch?	No	No	Details are provided for inclusion in the Public Accounts of the Province. In addition, there is a report made annually in the House about the spending amounts for MLAs for their constituency and other allowances.

The Audit Function:

Question	Alberta Response	Northwest Territories Response	Yukon Response
1. Does the Auditor General audit the accounts of the House of Assembly (legislature) or is this role conducted by an external auditing firm?	Yes, the Auditor General audits the accounts of the House of Assembly. An additional audit of MLA Entitlements was conducted for two concurrent fiscal years, recommendations were made and implemented to strengthen controls and processes and it was deemed not necessary in 2005-06.	Auditor General audits accounts. The only exception is members' pension plans (there are two). These are audited externally.	The auditor for the Government of Yukon can be described as being an "external auditing firm." Pursuant to the new <i>Yukon Act (Canada)</i> that came into force on April 1, 2003 the Yukon can appoint an Auditor General of Yukon or continue the past practice of having the Auditor General of Canada fulfill this role. The choice of the Government of Yukon to date has been to continue to retain the services of the Auditor General of Canada. The audit of the Legislative Assembly falls within the purview of the auditor of the Government of Yukon.
2. Does the Audit mandate (Terms of Engagement) of the Auditor for the accounts for the legislature differ in any way from that of the Auditor General in respect of government departments? Does the process contemplate regular "comprehensive audits" - or are they more "high level" reviews?	There is no difference in the mandate. Audits are both high level and comprehensive.	No, no difference. Although it is more "high level," the scope is still the same.	The audit mandate of the auditor for the accounts of the Legislative Assembly does not differ from the mandate that applies in respect of departments of the Government of Yukon. The process is one that could be classified as a "comprehensive audit" in that the auditor conducts regular examinations of the accounting system, internal controls and related data considered necessary in the circumstances.
3. Is there a management letter process whereby Auditor's comments and concerns are tabled in writing or is this function accomplished through the Auditor General's report?	Yes, there is a management letter process in place.	No. Function is stated in Auditor General's Report.	There is a management letter process. The auditor's concerns and draft findings are communicated to management of the Legislative Assembly Office. The auditor takes into account the response of the Legislative Assembly Office prior to finalizing the audit report for the year.

Question	Saskatchewan Response	British Columbia Response	Manitoba Response
<p>4. Are there stipulated timeframes in which an audit must be completed? What happens if an audit is missed?</p>	<p>The audit is performed annually. A specific schedule is agreed to between the Assembly and Auditor.</p>	<p>It is the same as any other gov't dept. So The Auditor General of Canada will attempt to finish by end of August.</p>	<p>The Yukon Public Accounts for the previous fiscal year (April 1 – March 31) must be tabled in the Legislative Assembly by October 31. (To be clear on the timing, the public accounts for the fiscal year ending March 31, 2006 must be tabled by October 31, 2006.) If the Assembly is not sitting on October 31 the public accounts are transmitted to all Members of the Assembly by October 31 and are then tabled at such time as the Assembly next sits.</p> <p>The public accounts include a report from the Auditor General on:</p> <ul style="list-style-type: none"> (a) whether the accounts present fairly the financial position of the Government of Yukon, (b) whether the transactions of the Government of Yukon during the course of the audit were within the authority of the Government of Yukon, and (c) any matter that the Auditor General determines should be reported to the Legislative Assembly.
<p>5. Is there a policy for Commission follow-up on audit findings? What is it & who oversees the process?</p>	<p>The Speaker and Clerk follow up on audit findings.</p>	<p>Policy is same as any other government department. The Auditor General will make report to House Leg. Will make recommendations and comments.</p>	<p>There is not a "policy" that the Members' Services Board follow up on audit findings. The definite practice of the MSB, however, is to follow up on any matters of concern raised by the Auditor General.</p>
<p>6. Is there a "whistle-blower policy?" If so, describe it briefly & how it is administered.</p>	<p>No, there is no "whistle-blower policy."</p>	<p>No</p>	<p>There is not a "whistle-blower policy."</p>
<p>7. Are there any particular reporting requirements beyond those applicable to the executive branch?</p>	<p>No, there are not any particular reporting requirements beyond those applicable to the executive branch.</p>	<p>With respects to members' expenditures, a detailed report is tabled each year summarizing members' expenditures from their constituency budgets. In addition to this, every expenditure that a member makes is subject to public access and scrutiny. So the public or press can be granted access via request to any receipts, etc.</p>	<p>There are no particular reporting requirements beyond those applicable to the executive branch.</p>

The Audit Function:

Question	PEI Response		
1. Does the Auditor General audit the accounts of the House of Assembly (legislature) or is this role conducted by an external auditing firm?	Auditor General looks at the accounts.		
2. Does the Audit mandate (Terms of Engagement) of the auditor for the accounts for the legislature differ in any way from that of the Auditor General in respect of government departments? Does the process contemplate regular "comprehensive audits" - or are they more "high level" reviews?	No, the Auditor General hasn't really conducted detailed audits into expenditures of assembly. He would look at salary account (84% of budget) but comprehensive? No.		
3. Is there a management letter process whereby auditor's comments and concerns are tabled in writing or is this function accomplished through the Auditor General's report?	Through Auditor General's report.		
4. Are there stipulated timeframes in which an audit must be completed? What happens if an audit is missed?	Annual audit conducted by Auditor General. The audit "would not be missed."		

Question	Saskatchewan Response	British Columbia Response	Manitoba Response
5. Is there a policy for Commission follow-up on audit findings? What is it & who oversees the process?	No, other than Standing Committee on Public Accounts which goes through the annual report of Auditor General section by section.		
6. Is there a "whistle-blower policy?" If so, describe it briefly & how it is administered.	No.		
7. Are there any particular reporting requirements beyond those applicable to the executive branch?	No. Annual report is submitted to the legislature.		

The Budgetary Process:

Question	Ontario Response	Nova Scotia Response	Nunavut Response
1. Does the Commission have full autonomy to review and formally approve the final budget of the House?	Yes, the Board has full autonomy. The Committee on Estimates could also choose to review and question the estimates of the Assembly, but this has never occurred to date.	In Nova Scotia, the "Commission" is the Internal Economy Board. No, their budget of the House is processed through the Treasury Policy Board. The Speaker approves the budget for the legislature but not the board and in turn goes through the government of process of the Treasury Policy Board.	<p>Section 57 of Nunavut's <i>Legislative Assembly and Executive Council Act</i> provides that:</p> <p>Estimates</p> <p>57. (1) The Speaker shall present to the Management and Services Board the estimates of the sums of money that will be required each fiscal year for the Legislative Assembly and for the operations of the independent officers of the Legislative Assembly.</p> <p>Approval of estimates</p> <p>(2) The Management and Services Board shall consider the estimates and may make such alterations to them as it considers necessary before approving them.</p> <p>Laying of estimates</p> <p>(3) The Speaker shall cause the estimates to be laid annually before the Legislative Assembly.</p> <p>Once introduced into the House, the Assembly's estimates are subject to the usual approval process as for any government department.</p>
2. Does the Commission receive detailed budgetary submissions from the staff supported by clear analysis to explain proposed expenditures for the coming year, as well as an explanation of budgetary variances for the current year?	The Board receives a budget package that is both detailed and at a summary level. There are budget briefings held with the Board members where detailed information is provided as requested. The budget document reflects comparisons of the proposed budget to the previous year's budget as well as a comparison to the projected actual. An explanation of changes is also provided.	No, only Speaker does.	Yes. The Management and Services Board also receives regular variance reports on the Assembly's expenditures during the course of the fiscal year.
3. Is there any involvement of the Treasury Board, the Management Board, Cabinet &/or Cabinet Secretariat (or any arm of the executive branch of	The Board is structured so that the government of the day has a majority, including three cabinet Ministers. This representation ensures that the budgetary plans of the Assembly take notice of the broad financial policies of the government and are in	Yes. The Treasury Policy Board and Executive Council are involved.	Yes. The general format for presentation of the Assembly's annual estimates and business plan conforms to the format established by the Department of Finance for government departments. Overall spending targets for all government entities (departments and the

Question	Ontario Response	Nova Scotia Response	Nunavut Response
<p>government) in the budget analysis / approval process for the House? Is there any analysis of the budget by staff outside the legislature? If there is any interaction, please explain. (interaction / dialogue vs. "hands off")</p> <p>3. Con't.</p>	<p>concert with the fiscal realities of the day. However, there is no involvement of Management Board or Cabinet in the budget analysis/approval process. Some Board members rely on their caucus administrators to review the budget of the House and on behalf of their members will ask us questions about the budget.</p>		<p>Assembly) are established by the government's Financial Management Board (a committee of Cabinet analogous to the federal Treasury Board). As a matter of practice, the Assembly is able to autonomously determine its own spending priorities from within its overall budget allocation, subject to such government-wide parameters as salary ranges for employees that have been negotiated through the collective bargaining process.</p> <p>Although the Assembly generally complies with government-wide policies related to financial management, the territorial <i>Financial Administration Act</i> safeguards the independence of the Assembly through the following provisions:</p> <p>s. 3(4) The Speaker of the Legislative Assembly may sit as a member of the Board and participate in its decisions where the Board acts on matters relating to the Office of the Legislative Assembly.</p> <p>s. 11(2) Each Minister, other than the Speaker of the Legislative Assembly, is subject to the general direction of the Board and the Minister of Finance with respect to matters within the authority of the Board and the Minister of Finance.</p> <p>s. 9(1) The Minister of Finance may:</p> <p>(a) examine any record of the government that the Minister of Finance considers necessary to exercise the powers or perform the duties of the Minister of Finance;</p> <p>(b) require any public officer to provide the information and explanations that are necessary for the Minister of Finance to exercise the powers or perform the duties of the Minister of Finance; and</p> <p>(c) at the direction of the Board, require any public officer to provide the information or explanations that</p>

Question	Ontario Response	Nova Scotia Response	Nunavut Response
			<p>are necessary to enable the Minister of Finance to determine whether public money was disbursed or expended for the purpose for which it was appropriated.</p> <p>Exception (2) This section does not apply to the Speaker of the Legislative Assembly.</p> <p>s. 6(1) The Board may direct a public officer, service contractor or agent of the government to provide to the Board, and that person shall provide, any information, in the form of a record or otherwise, that the Board considers necessary to exercise or perform any of its powers or duties under this or any other Act.</p> <p>Exception (2) This section does not apply to the Speaker of the Legislative Assembly.</p>

Question	Saskatchewan Response	British Columbia Response	Manitoba Response
<p>4. Does the Commission establish the required staffing levels (complement) for the administrative support to the House? Does it set the salaries? Are other departments / agencies involved?</p>	<p>Yes, the Board approves staffing levels based on management's recommendations. The Board approves the establishment of a job classification system and consequently salary bands.</p>	<p>No. However, the Executive Council and Treasury Policy Board require it. No, there is a separate Commission of Inquiry that sets salaries. And, in turn, the legislation gives cost of living increases.</p>	<p>Although s. 40(3)(d) of the <i>Legislative Assembly and Executive Council Act</i> allows the Management and Services Board to "establish job classifications and salary ranges and determine any other terms and conditions of employment" for employees, the Board has chosen to adhere to government-wide standards and practices in this area, as determined by the Department of Human Resources and subject to the collective bargaining process. The Assembly establishes its staffing levels within its overall budgetary allocation.</p>
<p>5. Does the Commission have authority to transfer funds between subheads of expenditure during the course of a fiscal year? What is the process for seeking Special Warrants?</p>	<p>The Board delegates the authority to transfer funds to the Director of Financial Services who is required to provide a listing to the Board of such transfers.</p>	<p>No. The board can authorize expenditure changes. Go through Treasury Policy Board. It makes the decisions, not the Internal Economy Board.</p>	<p>Section 40 (3) of Nunavut's <i>Legislative Assembly and Executive Council Act</i> provides that:</p> <p>The Management and Services Board may (j) provide for any other financial or administrative matter that it considers appropriate in respect of the Legislative Assembly or the Office of the Legislative Assembly.</p> <p>Section 32.1 of the <i>Financial Administration Act (FAA)</i> and directive 302 of its Financial Administration (FAM) directives, delegates to ministers (Speaker) the authority to adjust and make transfers among activity and object budgets within the Operations and Maintenance (O&M) budget; and delegates to ministers (Speaker) the authority to adjust and make transfers among activity and object budgets within the Capital budget. The Clerk, with the delegation from the Board, may transfer funds internally between legislative branches and divisions.</p> <p>The Speaker, or the Minister representing the Management and Services Board on the Financial Management Board may request a special warrant affecting the Legislative Assembly's appropriation should the Speaker or Board consider it necessary.</p>

6. Are there policies which limit the scope of the Commission to transfer funds? Do certain types of transfers require prior Treasury Board / Management Board or Cabinet approval? Specify.	No, to both.	No. Special warrants, additional appropriations and creation of new divisions or public service votes.	Section 32 of the <i>FAA</i> and directive 301 of <i>FAM</i> define "absolute legislative control" at the vote level (capital or O&M) and department level. Absolute legislative control means that no changes can be made to the appropriations at this level without the approval of the Legislative Assembly.
7. Does the Commission itself deal with funds transfers or is this delegated to the Permanent Head (DM or Clerk & staff)? Is there supporting documentation reviewed by the Commission?	See item #5.	Delegated to Administrative staff, not through the Clerk. Clerk is not designated.	Internal funds transfers between legislative branches and divisions are managed by the Clerk, however are brought before the Management and Services Board as an information item.

The Budgetary Process:

Question	Saskatchewan Response	British Columbia Response	Manitoba Response
1. Does the Commission have full autonomy to review and formally approve the final budget of the House?	Yes	Yes	Yes
2. Does the Commission receive detailed budgetary submissions from the staff supported by clear analysis to explain proposed expenditures for the coming year, as well as an explanation of budgetary variances for the current year?	Yes	Yes, received from the Staff. The Legislative Controller (Mr. Arbic) submits to Legislative Assembly Management Committee (LAMC) for approval and discussion.	Yes. All Assembly departments provide budget forecasts for the upcoming fiscal year and note the reason for any variance. If there are new initiatives that are requested, a background paper is provided to the Assembly Management Commission.
3. Is there any involvement of the Treasury Board, the Management Board, Cabinet &/or Cabinet Secretariat (or any arm of the executive branch of government) in the budget analysis / approval process for the House? Is there any analysis of the budget by staff outside the Legislature? If there is any interaction, please explain. (interaction / dialogue vs. "hands off")	There is no involvement, theoretically. However, be cognizant that the Commission includes two cabinet ministers, two government MLAs and two opposition MLAs. So, although there is no formal process, they are represented. Technically, no outside approval except for the Commission.	No, the legislative assembly stands alone. LAMC prepares the budget. The budgets are derived from formulas. If there is a shortfall, LAMC can approve additional funds.	No, there is no involvement. The Legislative Assembly Management Commission provides the final numbers to Treasury Board staff for inclusion in the printed estimates. Treasury Board must take these numbers as given and does not have the ability to change or vary them. Dictates that are provided to government departments about budget targets are not applicable to the Legislative Assembly, nor does Treasury Board attempt to ask the Assembly to abide by them.
4. Does the Commission establish the required staffing levels (complement) for the administrative support to the	Yes. Commission establishes staffing level and approves compensation policy. Our compensation policy, though, is closely modeled on government classification system.	No No. These matters are decided by the Clerk and Speaker.	Yes, the Commission sets the staffing levels and approves any new positions. Yes, the Commission indirectly approves the salaries, as generally a salary range and position classification are included in the request for new staff year funding. The Assembly has its own Human

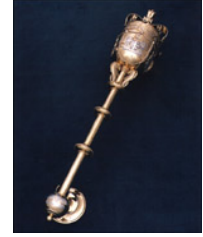
Question	Saskatchewan Response	British Columbia Response	Manitoba Response
House? Does it set the salaries? Are other departments / agencies involved?			Resources office that can offer advice and assistance on salary ranges and classifications.
5. Does the Commission have authority to transfer funds between subheads of expenditure during the course of a fiscal year? What is the process for seeking Special Warrants?	The Clerk has the authority to transfer funds – but actual processing is done by Treasury Board. Our Commission must approve special warrants.	Yes, but this seldom happens We don't have special warrants. If there is a shortfall, there is a special meeting of LAMC to appropriate additional funds.	If it decided to do so it could, but this is not part of their general practice. In terms of a special warrant, the Assembly would write to the Department of Finance to have the Assembly amounts and details included as part of a special warrant requested by the government. By legislation, the Assembly cannot request its own special warrant.
6. Are there policies which limit the scope of the Commission to transfer funds? Do certain types of transfers require prior Treasury Board / Management Board or Cabinet approval? Specify.	No to both.	No to both.	No to both.
7. Does the Commission itself deal with funds transfers or is this delegated to the Permanent Head (DM or Clerk & staff)? Is there supporting documentation reviewed by the Commission?	Fund transfers are delegated to the Clerk. The Commission is not involved with funds transfers except indirectly when they receive quarterly forecasts.	LAMC makes the decision but the Clerk handles the transfer.	Again, as we do not have much of a formal track record on this, it is hard to give advice on this area. We do have an executive director of admin. and finance for the Assembly who would probably do the paperwork, and he would likely advise the Commission of the need for such a transfer in order for the Commission to grant its approval. However, in practice, the executive director of admin. and finance generally moves money around near the end of the fiscal year from one budget to another, to cover shortfalls for offices that have overspent their budgets, and this is done without the approval or consent of the Commission.

The Budgetary Process:

Question	Alberta Response	Northwest Territories	Yukon Response
1. Does the Commission have full autonomy to review and formally approve the final budget of the House?	Yes, the Commission has full autonomy to review and formally approve the final budget of the House. Please refer to the <i>Legislative Assembly Act</i> , section 21(1) (http://www.qp.gov.ab.ca/documents/Acts/L09.cfm)	Yes has full autonomy to review and establish the budget. The House Legislative Assembly itself approves it.	The Members' Services Board of the Yukon Legislative Assembly (MSB) does not have full autonomy to review and formally approve the final budget of the Legislative Assembly.
2. Does the Commission receive detailed budgetary submissions from the staff supported by clear analysis to explain proposed expenditures for the coming year, as well as an explanation of budgetary variances for the current year?	Yes, the Commission receives detailed budgetary submissions from the staff.	Yes. This includes annual plus supplementary materials to the Board.	The MSB does receive budgetary submissions from the Legislative Assembly Office (primarily produced by the Clerk of the Legislative Assembly and the Manager of Finance of the Legislative Assembly). Those submissions are at a level of detail that has not aroused complaint from the MSB. The tendency has not been to provide a clear analysis of the proposed expenditures but, rather, to provide an explanation of the variances between the expenditures being proposed for the forthcoming fiscal year and the forecast actual expenditures for the current fiscal year. The analysis of proposed expenditures has largely been left to the political judgment of those on the MSB.
3. Is there any involvement of the Treasury Board, the Management Board, Cabinet &/or Cabinet Secretariat (or any arm of the executive branch of government) in the budget analysis / approval process for the House? Is there any analysis of the budget by	No, although there has normally been one member of Cabinet on the Commission.	There is involvement. There is involvement of the Treasury Board by convention. The Board of Management approves budgets for the House; it forwards them to Financial Management Board for inclusion in the government's main estimates document. If the Treasury Board has concerns, it will write back and advise but the Board of Management still reserves the right to lay its estimates before the House.	Following approval of the budget by the Members' Services Board, it is put into the normal process followed by all departments in the Government of Yukon. That results in the Management Board Secretariat reviewing it and submitting questions of clarification to the Legislative Assembly Office. The budget is, in due course, prepared with the Legislative Assembly included as Vote 01 and sent

Question	Alberta Response	Northwest Territories	Yukon Response
<p>staff outside the Legislature? If there is any interaction, please explain. (interaction / dialogue vs. "hands off")</p>			<p>to the Management Board for final approval. The normal result is for the Vote 01 budget presented to the House to be identical to the one approved by the Members' Services Board. That, however, is a practice and not a rule and there has been the odd occasion when a change has been made by Management Board to the budget recommended by the MSB.</p>
<p>4. Does the Commission establish the required staffing levels (complement) for the administrative support to the House? Does it set the salaries? Are other departments / agencies involved?</p>	<p>Staffing levels are approved in the budget. Salary levels are not specifically approved by the Commission, but are consistent with those in the Executive Branch.</p>	<p>Yes The Dept of Human Resources handles salaries. It is a government department. Members of the House are public servants.</p>	<p>The motion of appointment of the Members' Services Board states that it should "consider ... policy questions concerning matters such as ... staffing." It is, therefore, assumed that the staffing levels for administrative support to the House would not change without the approval of the Members' Services Board. The reason that there might be some uncertainty on this issue is that the staffing levels for administrative support to the staffing levels for the Legislative Assembly Office have not been addressed or changed since 1978. The salaries of all staff in the Legislative Assembly Office are set by the Public Service Commission of the Government of Yukon.</p>
<p>5. Does the Commission have authority to transfer funds between subheads of expenditure during the course of a fiscal year? What is the process for seeking Special Warrants?</p>	<p>There is no permission required other than Deputy Minister approval to transfer funds between subheads of expenditure. Special Warrants are allowed. Please refer to the <i>Legislative Assembly Act</i>, section 21(2) for the process for Special Warrants.</p>	<p>Yes. To a maximum of \$250,000.</p>	<p>The Members' Services Board does not have authority to transfer funds between programs in Vote 01 during a fiscal year. The MSB could recommend the transfer of funds between programs to the Minister of Finance.</p>

Question	Alberta Response	Northwest Territories	Yukon Response
			The Members' Services Board cannot, of its own volition, cause a Special Warrant to be issued. It can only request that the executive take such an action on its behalf. That has never happened.
6. Are there policies which limit the scope of the Commission to transfer funds? Do certain types of transfers require prior Treasury Board / Management Board or Cabinet approval? Specify.	See above.	Yes, transfer funds is limited to \$250,000, only if transfer between capital and operating. If interactivity is less than \$250,000, no approval required..	<i>The Financial Administration Act</i> does not contain any exemptions to its provisions for Vote 01. <i>The Financial Administration Manual</i> , authorized by the Management Board pursuant to the <i>Financial Administration Act</i> , therefore, applies to the financial management of the Legislative Assembly. <i>The Financial Administration Manual</i> does not provide authorization to the Members' Services Board to transfer funds in any circumstance. The MSB, therefore, can only make recommendations for the transfer of funds.
7. Does the Commission itself deal with funds transfers or is this delegated to the Permanent Head (DM or Clerk & staff)? Is there supporting documentation reviewed by the Commission?	See above. No documentation required by the Commission.	Delegated to Permanent Head (same as Clerk).	Funds transfers in Vote 01 take place only between programs. Authority to do that for Vote 01 has not been delegated from the Minister of Finance to the Clerk of Assembly. Such transfers are normally done by the Minister of Finance on recommendation of the Clerk. As mentioned above, under question #5, the Members' Services Board could make such a recommendation. That, however, has rarely been done. No supporting documentation for transfers recommended by the Clerk is reviewed by the Members' Services Board.



Appendix 8.2

Auditor's Report

Appendix 8.2 Sample Auditor's Report – Federal Crown Agency

AUDITOR'S REPORT¹

To the Minister of Transport, Infrastructure and Communities

I have audited the balance sheet of the Canadian Air Transport Security Authority as at March 31, 2006 and the statements of operations and equity and cash flows for the year then ended. These financial statements are the responsibility of the Authority's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2006 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the *Financial Administration Act*, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part X of the *Financial Administration Act* and regulations, the *Canadian Air Transport Security Authority Act* and the by-laws of the Authority.

¹ “Canadian Air Transport Security Authority 2006 Annual Report: Measuring for Results,” p. 50, online: Canadian Air Transport Security Authority <http://www.catsa-acsta.gc.ca/english/about_propos/rep_rap/pdf/2006.pdf>.



Appendix 9.1

Actuary Report

31 May 2007

Mr. David Norris
c/o Hon. J. Derek Green
Chief Justice
Supreme Court of Newfoundland and Labrador
Trial Division
P.O. Box 397
St. John's, NL A1C 5M3

Private & Confidential

Subject:

Definition of MHA Salary under the Members of the House of Assembly
Retiring Allowances Act

Dear Mr. Norris:

This is further to our discussions regarding a potential change in the compensation structure for Members of the House of Assembly and the associated impact on benefits payable under the Members of the House of Assembly Retiring Allowances Act ("MHARAA"). We offer the following for your consideration:

- our derivation of an adjustment to the definition of MHA salary under the MHARAA such that benefits are relatively unaffected by the change in compensation structure; and,
- sample wording changes to the MHARAA to effect this change.

Following are sections under the MHARAA that relate to earnings.

Total pension benefits are determined under Section 20 with benefits relating to MHA service determined on "base MHA salary". This is defined in Section 2(b):

" 'base MHA salary' means the average of the member's annual MHA salary in the 3 years of MHA service in which his or her salary was highest, in respect of which contributions have been made under this Act "

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31 May 2007

Mr. David Norris

“MHA salary” is defined in Section 2(g):

“ ‘MHA salary’ means the salary authorized by the Legislature to be paid to an MHA and an amount that the Minister of Finance may prescribe in a directive under this Act ”

As discussed, the proposed change in the structure of MHA remuneration to replace the tax-free allowance with an increased taxable sessional indemnity will mean an overall increase in pre-tax remuneration, with the intent that after-tax remuneration remains roughly equivalent. Without amending the MHARAA, such a change would mean an increase in the benefit ultimately paid from the pension plan. The impact on pension benefits would be left neutral by defining ‘MHA salary’ as a percentage of the salary paid, derived as follows:

	Current (Effective July 1, 2006)	Proposed
Sessional indemnity	\$48,657	\$90,946
Tax-free allowance	<u>24,328</u>	<u>0</u>
Total	\$72,985	\$90,946
Adjustment factor	= Total Current / Total Proposed = 72,985 / 90,946 = 80.3%	

We understand that the sessional indemnity and tax-free allowance are scheduled to increase by 3% effective July 1, 2007. In addition, we understand that the proposed salary level could also be impacted at that time by tax changes resulting from the recent Provincial Budget.

Accordingly, the following parallel calculation of the adjustment factor is provided, based on the expected increases and tax changes:

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31 May 2007

Mr. David Norris

	Revised (Effective July 1, 2007)	Proposed
Sessional indemnity	\$50,117	\$92,580
Tax-free allowance	<u>25,058</u>	<u>0</u>
Total	\$75,175	\$92,580
Adjustment factor	= Total Current / Total Proposed = 75,175 / 92,580 = 81.2%	

The desired effect of neutrality to the retirement arrangement can be achieved by redefining definition 2(g) “MHA salary” as follows:

“ ‘MHA salary’ means the salary authorized by the Legislature to be paid to an MHA and an amount that the Minister of Finance may prescribe in a directive under this Act.

Effective July 1, 2007, ‘MHA salary’ means 81.2% of the salary authorized by the Legislature to be paid to an MHA and an amount that the Minister of Finance may prescribe in a directive under this Act.”

We presume that the intent of the amendment will be communicated to the appropriate individuals within Government for drafting of the amendment. Attention should be paid to any transitional issues to ensure that benefits remain neutral.

We note that there are other ways to amend the MHARAA to achieve the same effect; for example, one could alter the pension accrual formula under the Act. This type of alternative, however, is complex and difficult to communicate.

Finally, we note that our proposed changes will not impact the amount of required member contributions (based on current limits under the *Income Tax Act*).

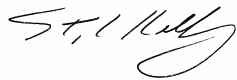
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31 May 2007

Mr. David Norris

Should you require any additional information, please do not hesitate to contact us.

Yours truly,



Stephen Kelloway, FCIA, FSA

Senior Associate

902 490 2120

steve.kelloway@mercer.com

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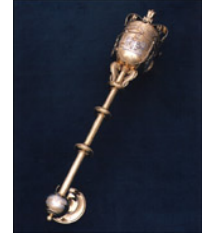
Appendix 10.1

House Operations: Allowances and Assistance 2006-2007

Appendix 10.1 House Operations: Allowances and Assistance 2006-2007

MHA	DISTRICT	CONSTITUENCY ALLOWANCE
Wally Anderson	Torngat Mountains	91,700
Percy Barrett	Bellevue	40,900
Joan Burke	St. George's - Stephenville East	49,700
Roland Butler	Port de Grave	33,500
Edward Byrne	Kilbride	16,100
Jack Byrne	Cape St. Francis	20,000
Felix Collins	Placentia & St. Mary's	33,500
Randy Collins	Labrador West	60,400
David Denine	Mount Pearl	15,500
Kathy Dunderdale	Virginia Waters	15,500
Roger Fitzgerald	Bonavista South	41,300
Clayton Forsey	Exploits	41,300
Terry French	Conception Bay South	21,000
Judy Foote	Grand Bank	41,300
Kathy Goudie	Humber Valley	49,700
Harry Harding	Bonavista North	41,300
Jack Harris	Signal Hill- Quidi Vidi	15,500
Tom Hedderson	Harbour Main - Whitbourne	31,200
John Hickey	Lake Melville	57,100
James Hodder	Port Au Port	49,700
Harvey Hodder	Waterford Valley	15,500
Ray Hunter	Windsor-Springdale	46,300
Clyde Jackman	Burin-Placentia West	40,700
Charlene Johnson	Trinity – Bay De Verde	36,900
Yvonne Jones	Cartwright-L'anse Au Clair	74,900
Ed Joyce	Bay of Islands	46,900
Oliver Langdon	Fortune Bay – Cape La Hune	59,300
Elizabeth Marshall	Topsail	17,300
Thomas Marshall	Humber East	43,500
Kevin O'Brien	Gander	35,700
Paul Oram	Terra Nova	41,200
Sheila Osborne	St. John's West	15,500
Tom Osborne	St. John's South	15,500
John Ottenheimer	St. John's East	15,500
Kelvin Parsons	Burgeo & La Poile	59,300
Gerry Reid	Twillingate-Fogo	41,900
Tom Rideout	Lewisporte	41,300
Bob Ridgely	St. John's North	15,500
Shawn Skinner	St. John's Centre	15,500

Paul Shelley	Baie Verte District	49,700
Loyola Sullivan	Ferryland	35,600
George Sweeney	Carbonear – Hr. Grace	35,600
Trevor Taylor	The Straits – White Bay North	49,700
Anna Thistle	Grand Falls - Buchans	41,300
Dianne Whalen	Conception Bay East and Bell Island	19,400
Danny Williams	Humber West	31,900
Ross Wiseman	Trinity North	40,200
Wallace Young	St. Barbe	49,700
Sub-total		1,797,500



Appendix 10.2

Provincial Summaries of Members' Compensation & Allowances

Appendix 10.2 Provincial Summaries of Members' Compensation & Allowances

Introduction

We canvassed each provincial and territorial legislature to obtain the most relevant and up-to-date information available with respect to Members' Compensation Schemes and Members' Rules and Guidelines for expenditures. Our legislative library was very helpful in this research. After compiling and summarizing the information, we contacted the Clerk in each province and territory for their comments and for confirmation of our interpretation of their rules. The summaries are included in this order:

- Ontario
- Nunavut
- Saskatchewan
- Manitoba
- Alberta
- British Columbia
- Northwest Territories
- Prince Edward Island
- New Brunswick
- Yukon
- Nova Scotia
- Quebec
- House of Commons

ONTARIO

Materials Reviewed:

- Legislative Assembly of Ontario, *Members Handbook: Global Office Support & Communications Budget, Travel & Toronto Accommodation Expenses, Other Members' Expenses and Financial Management Reports* (Toronto: Financial Services, May 2004);
- Legislative Assembly of Ontario *Guide to Members' Allowances and Services and Members' Support and Caucus Staff (Fall 2006)*(Toronto: Legislative Assembly of Ontario, 2006); and
- *Legislative Assembly Act*, R.S.O. 1990, c. L-10.

Analysis:***Key Elements in Compensation Structure****(i) Salary*

Members of the Legislative Assembly of Ontario (“MLA”) had a base salary of \$88,771, as of April 1, 2006. There is no tax-free expense allowance for Ontario MLAs; it was eliminated April 1996. Additional salaries are paid to office holders such as Premier, Ministers, Speaker, Leader of Opposition, Caucus Chair, etc. these are as follows:

Salary Position	Base Salary	Additional Salary	Total
Premier	\$88,771	\$70,395	\$159,166
Cabinet Ministers with Portfolio	\$88,771	\$37,555	\$126,132
Cabinet Ministers without Portfolio	\$88,771	\$17,044	\$105,815
Parliamentary Assistants	\$88,771	\$12,694	\$101,465
Speaker	\$88,771	\$27,696	\$116,467
Deputy Speaker and Chair of the Committee of the Whole House	\$88,771	\$13,138	\$101,909
Deputy Chairs of the Committee of the Whole House	\$88,771	\$9,676	\$98,447
Chairs of Standing and Select Committees	\$88,771	\$12,428	\$101,199
Vice-Chairs of Standing and Select Committees	\$88,771	\$7,102	\$95,873
Chief Government Whip	\$88,771	\$16,245	\$105,016
Deputy Government Whip	\$88,771	\$11,097	\$99,868
Each of not more than 3 Government Whips	\$88,771	\$7,989	\$96,760
Leader of Official Opposition	\$88,771	\$49,002	\$137,773
Leader of Party with recognized membership of 8 or more in the Assembly	\$88,771	\$31,691	\$120,462
House Leader of Official Opposition	\$88,771	\$16,245	\$105,016
Deputy House Leader of Official Opposition	\$88,771	\$7,989	\$96,760
House Leader of Party with recognized membership of 8 or more in the Assembly	\$88,771	\$13,848	\$102,619
Deputy House Leader of Party	\$88,771	\$7,280	\$96,051

with recognized membership of 8 or more in the Assembly			
Chief Whip of Official Opposition	\$88,771	\$12,428	\$101,199
Each of not more than 2 Official Opposition Whips	\$88,771	\$7,989	\$96,760
Chief Whip of Party with recognized membership of 8 or more in the Assembly	\$88,771	\$11,185	\$99,956
Whip of Party with recognized membership of 8 or more in the Assembly	\$88,771	\$7,280	\$96,051
Government Caucus Chair	\$88,771	\$11,097	\$99,868
Official Opposition Caucus Chair	\$88,771	\$11,097	\$99,868
Caucus Chair of Party with recognized membership of 8 or more in the Assembly	\$88,771	\$10,031	\$98,802

(ii) *Severance Allowance & Transitional Assistance*

A severance allowance/death benefit is payable upon the retirement, defeat, resignation or death of a Member, calculated at one month's base salary for each year of service (pro-rated), subject to a minimum payment of six months and a maximum of twelve months base salary. A Member may elect to have the Severance Allowance rolled over into an RRSP account.

When a MLA leaves office, either through resignation, retirement or defeat, a transition amount of up to \$7,000 is made available. This amount may be used any time up to one year after leaving office, and is only provided once in a lifetime. The amount provided may be used for one purpose or for a combination of services; some of it will be a taxable benefit. The intent of this program is to assist MPPs in their move to private life and retirement, or in becoming established in a business or career.

(iii) *Pension Plan(s)*

The *MPP's Pension Act 1996*, S.O. 1996, c. 6, Sched. A, governs the actual terms and conditions of the retirement program for Ontario Members.

The main component of the *MPP's Pension Act* is a registered pension plan. Each month, the Legislative Assembly contributes an amount equal to 5% of the Member's salary (base plus ministerial and additional) to a pension account in his or her name. The funds in this account are invested according to investment options chosen by the Member. Contributions and investment income accumulate tax-free until used to provide a pension. Membership in the pension plan ends on the first of the following: the

retirement, resignation or death of the Member, the day before the polling day on which the Member is defeated or chooses not to run for office, or the end of the year in which the Member reaches age 69.

Members who are 69 or older will receive a 5% equivalent payment beginning January of the year after they reach the age 69; this payment is not tax-sheltered.

In addition to the registered pension plan, the retirement program also provides:

1. A group registered retirement savings plan (RRSP) for the Members' own retirement savings. A Member may also open an account in the group RRSP for his or her spouse;
2. A locked-in retirement account (LIRA) for Members who wish to transfer locked-in funds from another employer's registered pension plan; and/or
3. A non-registered savings plan for non-retirement savings or retirement savings that exceed Revenue Canada's retirement savings limits.

When a Member leaves, he or she is entitled to the full value of all funds in his or her pension accounts. The options available to the Member will vary depending on the type of account.

The options under the registered pension plan are:

- lifetime pension;
- locked-in retirement account (LIRA);
- life income fund (LIF) or locked-in retirement income fund (LRIF); or
- another employer-sponsored registered pension plan - if that plan allows transfers.

If a Member is re-elected after having taken a pension from the pension plan, the Member's salary will be reduced to reflect the amount of pension he or she is receiving. If under age 69, the re-elected Member will automatically be enrolled in the pension plan and pension contributions will be based on the Member's reduced salary.

Key Elements of Allowable Expenses:

(i) Office

The Members' Global Office Support and Communications Budget (or Global Budget) recognizes Members' different needs by:

- providing each Member with flexibility to allocate resources in the most efficient way to meet communications and office requirements;
- simplifying budget administration; and
- recognizing Members' accountability for managing allocated resources.

Under the Global Budget, there are four categories of expenditures that total \$243,200. They are allocated as follows:

- constituency office accommodation \$ 22,950

• support staff salaries	\$159,550
• office operations and supplies	\$31,600
• communications	\$29,100

Effective June 3, 1999, a Northern Member's Travel Budget was added to the Global Budget for eight northern Members. Funding was added for three additional ridings of Sudbury, Sault Ste. Marie and Nipissing in 2006/2007.

- Kenora-Rainy River and Timmins-James Bay (\$20,000 annually);
- Algoma-Manitoulin, Thunder Bay-Superior North and Timiskaming-Cochrane (\$15,000 annually);
- Nickel Belt, Parry Sound-Muskoka and Thunder Bay-Atikokan (\$10,000 annually); and
- Sudbury, Sault Ste. Marie and Nipissing (\$5,000 annually).

Constituency Office Accommodation includes, but is not limited to, rental of permanent or temporary offices and other accommodation expenses within the riding, such as rent, utilities, taxes, security and janitorial services. The Assembly does not fund personal expenses or charges incurred on premises owned by the Member or his or her, immediate family or relatives, or in political party offices or headquarters.

A staff allowance is provided to cover the salary cost of support staff Member's hire to work in either their constituency or Queen's Park offices. The allowance, established by the Board of Internal Economy, is currently \$159,550. There are no limits to the number of staff a Member may hire out of this allowance, and Members are permitted to hire all categories of staff at either Queen's Park or their constituency office. Members are not permitted to hire and retain in employment employees with whom they share any of the following relationships:

- spouse, including common-law spouse, same-sex partner
- parents
- children
- siblings
- grandparents
- grandchildren
- in-laws (mother, father, son, daughter, brother and sister)
- ward
- guardian

Queen's Park support staffs are provided with separate working areas and the standard entitlement of office furniture and equipment. Interviewing and hiring support staff is the individual Member's responsibility, as these are employees of the Member, of the Legislative Assembly.

Office Operations and Supplies and Communications expenses include, but are not limited to such items as, office supplies, equipment rentals, staff travel, printing, framing

(office pictures, scrolls), advertising, pins/flags, courier, postage, flyers, and photocopying charges.

The Global Budget does not fund hospitality, gifts or expenses of personal nature (e.g. funeral flowers). In particular, a Member is not entitled to claim the following expenditures: hospitality (except refreshments for meetings), gifts, works of art, vehicles, stereos, bar supplies and equipment, items or services of a partisan, political or personal nature, items for use by a political association and/or business controlled and/or owned by a Member, or a Member's family, expenses of business owned/controlled by a Member, or a Member's family.

(ii) *Travel*

A Member of the Assembly, other than the Speaker, whose principal residence is outside a 50km radius of the seat of government at Toronto, is eligible to be paid the actual cost of his/her accommodation within Toronto, up to a maximum amount for the fiscal year as determined by the Board of Internal Economy. A Member whose principal residence is within a 50km radius of the seat of government at Toronto may be reimbursed for actual costs of accommodation in Toronto, if the costs are incurred due to special or unusual circumstances while on business as a Member of the Assembly.

Members continue to be eligible for reimbursement for travel expenses while on business as a Member of the Assembly. Each Member is allotted a total of 64 travel points per fiscal year; one travel point is equal to one return trip. Members may choose to allocate their 64 points for use as follows:

- Air travel between Queen's Park and their residence for Members (including travel to Toronto for committee business);
- Assembly business travel within Ontario (up to a maximum of 40 return trips by any mode);
- Family travel between Queen's Park and the Member's residence by air, bus or train; and
- Northern Members travel – 4 days of travel by air charter (one return trip equals one trip/point).

Travel points may not exceed 64 points each fiscal year for all three combined categories and identified modes of travel. Members' travel between Queen's Park and their residence by automobile, bus or train is not counted as part of the 64 point travel system nor is family travel by automobile.

There are no limits on Members' travel by car, bus or train within their constituency or when travelling between their constituency and Queen's Park. All Members receive 34 cents per kilometre for reimbursement of automobile expenses. All Members may receive reimbursement for travel to any destination in Ontario for Assembly business, up to the following limits:

- 40 round trips (part of the 64 point travel system)
- 8 nights accommodation

- 12 days of meals

Each fiscal year, northern Members are allowed to charge four days of air charter travel within their riding to the 64 point travel system. Trips taken on these days will be counted the same way trips are counted under the 64 point travel system-one return trip equals one trip/point.

Under special circumstances, where it is impractical or unsafe to return home, Members representing southern ridings may receive reimbursement up to \$2,730 in accommodation and meal expenses incurred in their own constituency.

Each Member of a standing or select committee of the House may claim the actual cost of accommodation (outside Toronto), transportation, meals and gratuities charged to the appropriate legislative committee budget.

Travel reimbursements must be supported by original receipts and substantiated by travel logs.

(iii) Accommodation

All eligible Members are entitled to claim the cost of accommodation in Toronto, subject to the 2006/2007 fiscal year ceilings of \$17,643 for private Members and \$18,643 for Ministers of the Crown and Leaders of the Opposition and a recognized party. Budgets are pro-rated on change of appointment. Costs incurred for the following may be claimed if not included in rental charges:

- utilities;
- telephones (Communication costs incurred for Assembly business, such as telephone, faxes and internet, are funded by the Legislative Assembly outside of the Members' Global Budget.);
- cleaning services;
- furniture rental;
- television and cable TV rental;
- apartment contents insurance; and
- parking charges within the apartment or hotel/motel.

The Legislative Assembly provides funding only for Toronto apartment leases that do not exceed one year in length. Members who own accommodation (*i.e.* legally on title) in Toronto and are eligible for the Toronto Accommodation Allowance are permitted to claim the costs of property taxes, insurance, heat, electricity, telephone rental and long distance charges, and sewage and water charges, up to the maximum level established by the Board of Internal Economy. Receipts must accompany all claims for reimbursement.

Members may not claim the costs of:

- food;
- personal laundry;
- moving expenses;

- lease transfer fees;
- pay TV subscriptions;
- decorating charges;
- other personal expenses;

The purchase of furniture and appliances is not allowed. However, a monthly claim for depreciation (over five years) of furniture and household appliances owned by a Member may be made.

(iv) *Other*

Expenditures funded by the Ontario Legislative Assembly, in addition to the Members' Global Budget Amount, are as follows:

- insurance for Members' liability and property damage;
- benefits for Members' staff;
- offices at Queen's Park;
- certain furniture and equipment entitlements for both Queen's Park and constituency offices;
- telephone services, such as toll free numbers and long distance charges when away from office;
- Members' communication equipment costs outside Members' Global Budget, including:
 - purchase or rental of photocopiers, faxes, cell phones and personal data assistants, and
 - all service and maintenance costs related to the above items;
- notice and vacation pay for terminated Members' support staff;
- upgrade Members' systems (hardware) – to fund to two computers at Queen's Park and one computer for constituency offices;
- upgrade of second computer and a local area network at Members' constituency office;
- upgrade of Members' systems (software) – to upgrade software for Members' offices deemed appropriate in discussions with caucus representatives;
- upgrade of Members' servers to a clustered configuration and ongoing maintenance of that configuration;
- funding for the former Ontario Parliamentarians Association.

Effective April 1, 2003, communication costs from Members' residence(s) are not a charge to either the Members' Toronto Accommodation Budget or the Members' Global Budget, but rather are funded by the Legislative Assembly directly. Toronto accommodation telephone service and equipment rental costs can be reimbursed monthly. Monthly telephone service and equipment rental costs from residence(s) other than Toronto accommodation are reimbursed when the service has been established *solely* for Assembly business. Long distance costs from Toronto accommodation and other

residence(s) will also be an Assembly-paid item. Costs incurred at a Member's residence(s) for fax or internet use *solely* for Assembly business can be reimbursed.

The cost of such incidental supplies such as toner, paper supplies and software etc. necessary for computers, printers and faxes located at Members' residence(s) and used solely for Assembly business would be an allowable reimbursement and charged to the Member's Global Budget.

However, rental charges for office equipment located at a Member's residence(s) other than telephone, fax, computers and printers (*e.g.* postage meters, photocopiers) would not be reimbursed, and cannot be charged to the Members' Global Budget or Members' communication equipment costs.

As well, the costs associated with the operation of a home office in a Member's residence (such as rent, utilities, furniture and equipment) cannot be reimbursed and charged to the Global Budget.

NUNAVUT

Materials Reviewed:

- *Legislative Assembly of Nunavut Members' Handbook (September 2005)*
- *Rules of Legislative Assembly of Nunavut (February 2006)*
- *Legislative Assembly and Executive Council Act (Nunavut), S.Nu. 2002, c.*

Analysis:

Key Elements in Compensation Structure

(i) *MLA Pay Indemnities*

Sections 25, 26 and 27 of the *Legislative Assembly and Executive Council Act*, S.Nu. 2002, c. 5 (the *Act*) provide a series of indemnities to Members to assist in their day-to-day duties as Members of the Legislative Assembly. The Nunavut government sees an indemnity as a taxable dollar payment for work done-essentially a salary. Each Member is paid an annual indemnity (or salary) of \$67,530; this was increased to \$68,543 in April 2006. Additional annual indemnities paid for holding specific offices are as follows:

Position	April 2005	April 2006
Speaker	\$58,133	\$59,005
Premier	\$69,061	\$70,097
Minister	\$58,133	\$59,005
Deputy Premier	\$63,597	\$64,551
Deputy Speaker	\$6,775	\$6,876
Deputy Chair, Committee of the Whole	\$3,934	\$3,993
Chair of Standing or Special Committee	\$3,387	\$3,438
Chair of Full or Regular Caucus	\$2,295	\$2,329

Section 27 of the *Legislative Assembly and Executive Council Act* provides for the payment of meeting indemnities to allow regular Members to fulfill committee duties such as those on the standing or special committees or the Management and Services Board. The *Act* also provides for the payment of committee-meeting indemnities during travel days for Members to attend committee meetings. The indemnity is pro-rated according to arrival/departure of meeting times. A committee-meeting indemnity of \$255 per day (as of April 2006), or a pro-rated amount thereof, is paid for any regular Member who travels at least one full day to a committee meeting; up to a 1/2 day indemnity is paid to a Member who may be travelling to the committee meeting for less than a day.

A Member's residency is used to determine some payments under the *Legislative Assembly and Executive Council Act*; for example, living allowance payments are based

on residency. As well, the Nunavut Northern Allowance, which is paid to all Members, is based upon a Member's community of residence. Members are entitled to bank their Northern Allowance rather than receive it each pay.

Members' annual pay indemnities and any daily pay indemnity received for committee work is fully taxable. In compliance with section 22 of the *Nunavut Act*, R.S.C. 1993, c. 28 the first \$1,000 paid each year to a Member is not taxable and is not included in gross earnings for taxation purposes. Reimbursements made for receipted constituency expenses are not taxable. The daily living allowance received for performing constituency, committee or sessional duties is also not taxable.

(ii) *Transitional Allowance*

Upon leaving office, a Member is entitled to a taxable Transitional Allowance of six weeks pay for each year of continuous service. A Member is entitled to this allowance, which is intended to assist in the transition from public to private life, irrespective of the reasons he or she has ceased to be a Member. Based upon the Member's total base pay (basic indemnity plus extra indemnity, if applicable), it does not include the Nunavut Northern Allowance or any committee pay that may be earned. The Transitional Allowance is also tied to changes in the rates of pay of the public service as per the *Public Service Act*. Since April 2, 2006, the current maximum has been \$77,638.

(iii) *Pension Plan(s)*

The Legislative Assembly of Nunavut provides a registered defined-benefit contributory pension plan for its elected Members (the Retiring Allowances Act Plan or RAAP). Members are required to join the plan as soon as they are elected. A Member who completes four or more years of service, or serves at least one full term as a Member of the Legislative Assembly, is entitled to a retirement pension upon leaving office.

When a Member retires payments from the pension plan are based upon 2% of the best average earnings over four consecutive years as a MLA, multiplied by the number of years of credited service, up to a maximum of 30 years. For the positions of Premier, Speaker, Minister or other positions as defined by Section 12 (1) of the Act, 2% of the best average earnings over four consecutive years are multiplied by credited service.

Retirement must be taken upon reaching the first of the following requirements: the Member turns 60; the Member has provided 30 years of credited service; or, the combination of the Member's age and years of credited service equals 80.

The Legislative Assembly of Nunavut also provides a supplementary retirement allowance plan (Supplementary Retiring Allowances Act Plan or SRAAP) for its elected Members. Members are eligible to join the plan as soon as they are elected.

Members must contribute 6.5% of their pensionable salary/indemnity towards the RAAP. If a Member elects to participate in the SRAAP, they must contribute an additional 2.5%

(or 9% in total) to the RAAP in order to obtain an income tax deduction for their contributions.

Payments from the SRAAP when a Member retires are based upon 3% of the best average earnings over four consecutive years as a MLA, multiplied by the number of years of credited service up to a maximum of 30 years. Plus, 3% of the best average earnings over four consecutive years in each of the positions of Minister, Speaker or Premier or other position as defined in Section 12 (1) of the Act, multiplied credited service for each position. A position must be held for at least one year for a pension to be paid; the pension for each position is calculated separately.

Members may supplement their pension by contributing to a personal tax-sheltered Registered Retirement Savings Plan (RRSP).

Key Elements of Allowable Expenses

(i) Sessional Living Allowance

Allowances are provided to assist Members in carrying out their duties. They are provided to pay the cost of accommodation, meals, taxis and incidentals. Allowances are non-taxable payments.

The amount paid for Sessional Living Allowance depends upon the Member's place of residence. If a Member lives within commuting distance, he/she is paid the current government of Nunavut ("GN") per diem for each day that the House is in session and the Member attends. This does not include weekends, unless the Assembly is meeting on weekends. The GN per diem covers meals and out-of-pocket expenses such as taxis and telephone calls. If a Member does not live within commuting distance, and arranges hotel lodging or private accommodation while en route to the session, \$250 is paid for each night the Member is away from his/her home. This includes travel time and weekends, if the Member is required to be absent from his/her community over a weekend. The \$250 allowance is to pay for accommodation, meals and miscellaneous out-of-pocket expenses, such as taxis, local telephone calls and laundry. On the day the Member returns to his/her community, the allowance is reduced to the current GN per diem, as accommodation is not normally required.

Travel and hotel arrangements for Members are pre-arranged in advance by Corporate Services. Corporate Services provides return transportation between the Member's place of residence and Iqaluit, or the place where the Session is to be held; see section 28 , subsection (3)(a) of the *Act*. In addition to this trip, according to section 30 of the *Act* a Member who attends the Session is entitled to:

- one return air trip between the Member's home and place of the Session;
- a second trip, as described above, after the Member has attended for five sitting days;
- a third trip, as described above, after the Member has attended the Session for 20 sitting days; and

- a fourth trip, as described above, after the Member has attended the Session for 35 sitting days.

In addition, a Member's spouse, or a person designated by the Member, is entitled to one return air trip between the Member's home and the place where the Session is being held. Additional trips may be charged to the Member's constituency budget, if it can be shown that the Member is attending to constituency business while in the capital or needs to return home to attend a constituency-related matter.

(ii) *Standing or Special Committee Living Allowance*

Members attending a meeting of a standing or special committee receive a living allowance. If a Member lives within commuting distance, he/she is paid the current GN per diem for each day that the committee meets and the Member attends. This does not include weekends, unless the committee is meeting on weekends. The per diem covers meals and out-of-pocket expenses such as taxis and telephone calls. If a Member does not live within commuting distance and arranges hotel lodging or private accommodation while en route to the Session, \$250 is paid for each night the Member is away from his/her home. This includes travel time and weekends, if the Member is required to be absent from his/her community over a weekend. The \$250 allowance is to pay for accommodation, meals and miscellaneous out-of-pocket expenses. On the day the Member returns to his/her community, the allowance is reduced to the current GN per diem, as accommodation is not normally required. If lodging is paid directly by the Assembly, which is the fact for most meetings in Iqaluit, only the current GN per diem is paid. Living allowance for meetings of standing and special committees is not paid when a session of the Legislative Assembly is sitting.

For Members who do not live within commuting distance of the meeting location, reasonable costs of return transportation between their home and the meeting location are paid. Generally, transportation is by air and this cost is paid directly by the Legislative Assembly.

(iii) *Constituency Living Allowances*

A Daily Living Allowance, intended to cover the cost of meals and other out-of-pocket costs, is available to a maximum of 90 days and paid to Members engaged in constituency business or some other business that is directly associated with their responsibility as a Member.

(iv) *Travel Allowances Outside Nunavut, and International Travel*

Members wishing to travel at the Assembly's expense outside of Nunavut, but within Canada, must seek approval of the appropriate standing committee or the Management and Services Board ("MSB") prior to departure. Approved travel expenses incurred on behalf of Members are paid by the Assembly. All travel must be undertaken in the most

cost-effective and economical manner. A living allowance is paid by the Assembly, and charged against the appropriate budget. *Additional pay indemnities are not paid.* Travel by spouses or designates to conference events is not permitted at public expense; participation in conference events by spouses or designates is also not permitted at public expense.

(v) *Constituency Expenses*

Members are entitled to be reimbursed for reasonable expenses they have incurred in order to engage in constituency work. These would include expenses to meet with constituents on community issues, expenses related to the operation of the Member's office in the community, and expenses related to the promotion of the Member in his or her role in supporting their constituents. The *Legislative Assembly and Executive Council Act*, section 31(4), states:

a member is entitled to be reimbursed for any other *reasonable expenses* incurred by the member in order to engage in the constituency work on production of receipts or other documentation satisfactory to the Management and Services Board. [italics added].

Reasonable expenses incurred in constituency work include:

1. travel expenses to meet with constituents or with federal/provincial or territorial officials to discuss issues of concern to constituents;
2. advertising—for example, constituency office hours, contact numbers for the Member, or notices of constituency meetings;
3. office supplies;
4. promotional items;
5. rental of rooms for constituency meetings;
6. food provided at constituency meetings;
7. telephone/fax lease and long distance charges;
8. computer hardware and software used exclusively by the Member or the Member's constituency assistant;
9. photocopying charges;
10. postage; and
11. constituency newsletters.

The following are not legitimate constituency expenses:

1. Travel costs for spouses or dependants cannot be reimbursed, unless the individual is travelling in order to perform constituency work on the Member's behalf. In such cases, the Member must provide details in writing;
2. Travel costs for constituents cannot be reimbursed, unless the constituent is travelling and performing constituency work on behalf of the Member. The Member must provide details in writing;

3. Donations of cash cannot be reimbursed. Members may donate up to \$1,000 in goods to events such as feasts and community events. It is recommended that, to better support the expense as a constituency work-related expense, the MLA and/or the Constituency Assistant attend the event to show support to his/or her community and constituents;
4. Sponsorships for individuals or groups cannot be reimbursed; and
5. Cost of artwork or craft items for constituency offices cannot be reimbursed.

(vi) *Modes of Travel*

If Members travel by aircraft, scheduled air service is to be used whenever possible. When Members travel using their own vehicles, they will be reimbursed the lesser amount of the cost of return airfare, the cost of gas (upon production of receipts), or the current GN reimbursement rate per kilometre. The per kilometre rate remains the same regardless of the kind of vehicle used (*i.e.*, snowmobile, car, airplane);

(vii) *Constituency Budget Entitlements*

Members have three budgets to assist them in fulfilling their constituency obligations: Constituency Work Expense Budget, Constituency Living Allowance Budget, and Constituency Assistants Budget.

Maximum yearly entitlements for constituency work expenses are outlined in Schedule B of the *Legislative Assembly and Executive Council Act*, and are district specific.

Each Member has a communication budget, which has a base amount of \$3,000 plus an additional amount to defray the costs of long distance telephone calls while the Member is in Iqaluit for sessions or meetings. All constituency telecommunication charges will be applied to this budget, such as telephone and fax charges for constituency offices; all charges against telephone and fax lines located in regular Members' offices in the Legislative Assembly building; all charges for calling cards, cell phones, and satellite phones; and regular monthly Internet online billings.

As stated above, Members are entitled to claim up to 90 days of Constituency Living Allowance during the fiscal year. This allowance is intended to assist with the cost of meals and other out-of-pocket expenses. Members are paid the current GN per diem (approximately \$116 daily) when they perform work in their home community; when they work outside their home community and where the Assembly does not pay additional costs of accommodation, Members are paid a per diem of \$250.

Constituency assistants are key resources that Members depend upon to assist them in fulfilling their responsibilities. All MLAs are entitled to engage the services of a constituency assistant. The budget for constituency assistants current to April 1, 2005 was as follows: \$46,100 (base salary); \$51,900 (one additional community); \$57,700

(two or more communities). In addition, the Northern Nunavut Allowance is paid to all constituency assistants to help defray the high cost of living in northern communities.

(viii) Constituency Offices

Members can make arrangements through Corporate Services or the Management and Services Board to lease office space in their constituencies, subject to specific guidelines regarding location, approval process and leasing terms. Members are entitled to receive an allocation of office furniture and equipment for use in their constituency office. In addition, Members can purchase additional items, so long as they are charged to their Constituency Work Expense Budget. Members are allocated furniture, a computer and equipment for use in their constituencies. This initial allocation is provided from the Assembly budget, immediately after the Member has been elected in a general election.

SASKATCHEWAN

Materials Reviewed:

- *Saskatchewan Legislative Assembly – Directives of the Board of Internal Economy Procedures Manual;*
- *Rules and Procedures of the Legislative Assembly of Saskatchewan (Adopted April 3, 2003);*
- *Legislative Assembly of Saskatchewan Code of Ethical Conduct for Members of the Legislative Assembly;*
- *The Legislative Assembly and Executive Council Act, 2005, S.S. 2005, c. L-11.2.;*
- *Province of Saskatchewan Report of the Independent Review Committee on MLA Indemnity (June 2006); and*
- *Legislative Assembly of Saskatchewan Board of Internal Economy Directives 2006 and Members' Pay Information 2006.*

Key Elements in Compensation Structure:

(i) Annual Indemnity

The *Legislative Assembly and Executive Council Act, 2005*, R.S.S. 2005, c.L-11.2 (“LAEC, 2005” or the “Act”), and the Board of Internal Economy (“BOIE”) Directives outline MLA compensation and allowances for the Province of Saskatchewan.

Sections 47 through 49 of the *Act* outline the Members’ entitlements. Every Member is entitled to be paid an annual indemnity and annual expense allowance. Every Member is also entitled to reimbursement for expenses and payments of expenses as determined by the Board for the following:

1. a per diem allowance for expenses of Members;
2. travel expenses incurred by Members to discharge their duties as Members;
3. telephone and related expenses incurred by Members;
4. office expenses or constituency assistant expenses, or both, incurred by Members with respect to their duties as Members;
5. postal, advertising and other communication expenses incurred by Members with respect to their duties as Members;
6. a special provision for travel expenses incurred by a Member who represents a northern constituency, with respect to the Member’s duties;

7. a retirement allowance for individuals who cease to be Members;
8. expenses incurred by the Speaker or Deputy Speaker while absent from his or her place of residence for the purposes of attending to the duties of the Speaker's office, other than as a member of a committee mentioned below;
9. a per diem indemnity and reimbursement for expenses incurred by Members who serve on a committee appointed by a motion of the Legislative Assembly or pursuant to the Rules and Procedures of the Legislative Assembly for each day that either the Legislative Assembly is not sitting, or the Legislative Assembly is sitting but the business of the committee occurs outside Regina.

Under Directive 21 issued by the BOIE, every Member of the Legislative Assembly shall be paid an annual indemnity of \$64,817¹ payable in 12 equal installments, in arrears, on the first day of each month for the previous month. A deduction shall be made from the annual indemnity payable to a Member in the amount of \$200 for each day on which the Member is absent from a sitting of the Legislature for reasons other than specific exemption, or the Member is named by the Speaker and suspended from the Chamber for the remainder of the day's sitting.

No deduction shall be made if a Member is absent from a sitting of the Legislature for the following reasons:

1. constituency business;
2. business of:
 - (i) the Government of Saskatchewan,
 - (ii) the Legislative Assembly, or
 - (iii) the Member in respect of his or her duties as
 - (A) a member of a caucus or a Committee of the Assembly,
 - (B) a critic of a department, a program, or a Crown corporation, or
 - (C) Leader of the Opposition or Leader of the Third Party;
3. bereavement;
4. serious illness related to the Member's family;
5. exceptional family circumstances, approved by the Speaker; or
6. injury to or illness of the Member, certified to, if of more than five days duration, by a duly qualified medical practitioner.

As of April 1, 2006, every Member of the Legislative Assembly was to be paid an annual expense allowance of \$5,426².

In June 2006 the Independent Review Committee on MLA Indemnity released a report reviewing MLA compensation in Saskatchewan. The Committee confirmed that the current salary, effective April 1, 2006, was made up of the basic indemnity (\$64,817) and annual expense allowance (\$5,426), as stated above. The annual expense allowance was officially classified as a reimbursement for expenses and was not subject to income tax. It

¹ CPI applied April 1, 1997-2004; 1% applied April 1, 2005, and 2006.

² CPI applied April 1, 1997-2004; 1% applied April 1, 2005, and 2006

was paid monthly to Members without requiring receipts and is considered earnings for pension purposes. In order to compare Saskatchewan MLA salaries with those of other jurisdictions and with other private and public sector groups in the province, the Committee added a taxable equivalent value of the allowance (grossed-up amount) to the basic salary. The grossed-up value depends on the MLA's taxable income as follows:

Taxable Income	Marginal Tax Rate (Sask. 2005)	Grossed-up Value Expense Allowance
\$37,000 - \$71,100	35%	\$8,356
\$71,200 - \$105,000	39%	\$8,898
\$105,100 - \$115,700	41%	\$9,170
\$115,800 -	44%	\$9,712

MLA indemnity and allowances were adjusted annually on the first day of April according to the annual increase in the Consumer Price Index for Saskatchewan. This continued to be the pattern until April 1, 2004, when the annual expense allowance was adjusted by the increase in cost of living (2.4%) on April 1, 2004 followed by a 1% increase on April 1, 2005 and a 1% increase on April 1, 2006.

The Committee received several submissions, including one from the Canadian Taxpayers Federation that called for the elimination of the annual expense allowance. The tax-free allowance is an irritant and is resented by the public. The rationale for maintaining the tax-free expense allowance is to reimburse MLAs who are asked to support many events, functions and organizations by purchasing tickets and/ or by donations that are not claimable expenses. If the tax-free allowance were eliminated, the annual indemnity would need to be increased by the amount of the taxable benefit of the expense allowance. The cost to the Saskatchewan Government would increase by the amount that the basic indemnity was adjusted, plus any matching pension contributions. This additional cost would be partially offset by the province's share of the income tax on the increased indemnity.

The Committee concluded that eliminating the annual expense allowance, with an appropriate adjustment to the annual indemnity, would be more equitable, clear and understandable to the public than the continuation of the current system.

They therefore recommended that the current annual expense allowance (tax-free) of \$5,426 be eliminated and that MLAs receive an annual indemnity of \$80,500.

The Independent Review Committee also made the following recommendations:

1. The Consumer Price Index for Saskatchewan, applied April 1 of each year, should continue to be used to adjust the salaries and allowances of Members of the Legislative Assembly;
2. Mandatory independent reviews should be conducted at least every five years to examine relevant components of MLA compensation, including allowances for additional duties, transition, expense allowances, pension and benefits; and

3. Once the Board of Internal Economy has considered the recommendations of such reviews and has set Members' salaries and allowances, the Board should no longer have the authority to adjust such amounts, other than accountable expense allowances, between independent reviews, and Members should be obliged to accept the salaries and allowances to which they are entitled.

(ii) *Additional Duties and Committees*

A Member who occupies certain office positions is entitled to be paid, in addition to amounts payable to him or her as a member, an annual salary at the rate determined by the BOIE. The annual allowance for extra duties is as follows:

Positions	2005-06 Amount	2006-07 Amount
Speaker	\$34,779	\$35,127
Deputy Speaker	\$11,859	\$11,978
Premier	\$57,967	\$58,547
Deputy Premier	\$46,375	\$46,839
Minister	\$40,578	\$40,984
Leader of the Opposition	\$40,578	\$40,984
Leader of the Third Party	\$20,289	\$20,492
Deputy Chair of Committees	\$5,930	\$5,989
Legislative Secretary	\$11,859	\$11,978
Deputy Leader of the Opposition	\$11,859	\$11,978
Government House Leader	\$11,859	\$11,978
Deputy Government House Leader	\$5,930	\$5,989
Opposition House Leader	\$11,859	\$11,978
Deputy Opposition House Leader	\$5,930	\$5,989
Third Party House Leader	\$5,930	\$5,989
Government Whip	\$11,859	\$11,978
Opposition Whip	\$11,859	\$11,978
Third Party Whip	\$5,930	\$5,989
Government Deputy Whip	\$5,930	\$5,989
Opposition Deputy Whip	\$5,930	\$5,989
Chair, Standing/Special Committee	\$11,859	\$11,978
Deputy Chair, Standing or Special Committee	\$5,930	\$5,989

If a Member holds more than one position as Speaker, Deputy Speaker or another position that entitles the holder to an additional amount payable, the Member is entitled only to be paid for the position with the higher amount.

Under section 7 of Directive 21 from the Board of Internal Economy, every Member with additional duties in the Legislative Assembly shall be paid a specific annual allowance for extra duties. The BOIE directs that Members are eligible to receive remuneration for the additional duties associated with the position of Chair and Deputy Chair for the

following committees: Standing Committee on Public Accounts; Standing Committee on Human Services; Standing Committee on the Economy; Standing Committee on Crown and Central Agencies; and Standing Committee on Intergovernmental Affairs and Infrastructure.

On April 1, 2007, and April 1 of each year thereafter, the annual indemnity, the annual expense allowance and the allowances for extra duties shall be increased or decreased by the annual change in the Consumer Price Index for Saskatchewan.

Every Member who serves on a committee appointed by the Legislative Assembly or pursuant to the Rules and Procedures of the Legislative Assembly is entitled to be paid a per diem indemnity of \$92 for each day a Member attends a committee meeting, or attends to the business of a committee, outside of session or outside of Regina when session is on (as provided by section 49(3)(i) of the *Act* and Board of Internal Economy). A Member may claim mileage costs and living expenses (meals and accommodation) for each meeting day, in accordance with the travel allowance rules outlined below. The indemnity and expense shall be charged to the appropriate committee budget.

(iii) *Pension Plan*

Members may enrol in the Public Employees Pension Plan (PEPP), which is designed to provide lifetime retirement benefits for participants. PEPP is a defined-contribution (money purchase) pension plan. Contributions to the plan will be used to provide a Member with income upon retirement. Members contribute 9% of their salary to PEPP. The salary includes the amount payable to a Member (annual indemnity and annual expense allowance); in the case of a Member with additional responsibilities, the amount of salary or allowance paid for that other position, including any allowance or grant that is payable with respect to travelling expenses of costs of staff, stationery or services.

The Province of Saskatchewan matches the Members' contributions up to the maximum permitted under the *Income Tax Act*. Contributions become locked in and vested following one year of membership in the plan. Age 65 is the normal retirement age; however, a Member is eligible to retire and receive retirement income at age 50.

(iv) *Transition Allowance*

A Transition Allowance is paid to a Member who ceases to be a Member due to defeat, does not stand as a candidate for re-election, or resigns due to personal illness. This allowance is equal to one month's indemnity (pursuant to Directive 21 above), for each period of 12 months of service to a cumulative lifetime maximum of 12 months to be paid monthly payments made during the transition period.

Key Elements of Allowable Expenses

Members are entitled to claim from a number of expense categories to assist them in fulfilling their duties and responsibilities. The guideline to assist a Member in deciding if a payment is appropriate is to ask: “Can this expenditure be justified to my constituents?”

(i) Travel

Every Member has an annual accountable allowance for travel. For Members representing constituencies wholly located in the city of Regina, the maximum allowable travel and living expense is the sum of (i) 30,000 kms multiplied by the highest amount per km paid during the year to Saskatchewan federal civil servants, and (ii) \$4,880. For Members representing constituencies of 100 square kms or less, the maximum allowable is the sum of (i) the distance in kms for 52 round trips plus 30,000 kms multiplied by highest amount per km paid during the year to federal civil servants and (ii) \$9,760. For Members who represent constituencies of more than 1,000 square kms, the maximum allowable is the sum of (i) the distance in kms for 52 round trips plus 42,500 kms multiplied by highest amount per km paid during the year to federal civil servants and (ii) \$9,760 and (iii) \$4,880. For Members who represent constituencies of more than 2,000 square kms, the maximum allowable is the sum of (i) the distance in kms for 52 round trips plus 55,000 kms multiplied by highest amount per km paid during the year to federal civil servants and (ii) \$9,760.

Air travel for northern Members includes two return trips to each community within the constituency.

Adjustments are made yearly by the annual change in the Consumer Price Index of Saskatchewan.

(ii) Accommodation

Regina accommodation expenses for Members representing constituencies wholly outside Regina are allowable to a maximum of \$31 for each day the Regina accommodation is available for the Member’s use. These Members also have the option of a \$85 per diem for each sitting day, or reimbursement of actual expenses for meals and accommodation, as living expenses during the Session.

(iii) Office Related Expenses

Under Directive 6, the Board of Internal Economy has entitled each Member to be reimbursed for a constituency assistant. The amount available to each Member for such services is aligned to government rates, and more specifically, to step 4 of the Junior Ministerial Assistance classification, pursuant to *The Ministerial Assistance Employment Regulations*. A Member cannot pay a family member for this expense. If the maximum amount is not used in any one month, remaining funds will accrue to the credit of the Member; however, unused portions cannot be carried into new fiscal year.

The Board of Internal Economy recognizes that certain funding is required for caucus, for independent members, and for the Offices of the Leader of the Opposition and the Leader of the Third Party; the BOIE may issue directives respecting the amount, terms and conditions of such funding.

Each Member is eligible to seek reimbursement for telephone and related expenses included in his or her duties as Member - such as constituency office phone, residential telephone expense, fax expenses, cellular expenses, and internet service.

Every Member is entitled to be reimbursed for, or to have direct payments made out of annual allowance towards, postal and communication expenses to assist Members, expenses related to operating and maintaining a constituency office or offices outside of the Members' residence, and office/secretarial assistance and related services. The maximum allowed is \$35,770 (adjusted by annual CPI for Saskatchewan). A Member can use up to maximum of \$7,500 out of this fund for travel and living expenses. Other allowable expenses under this section include books and subscriptions; provincial or national pins and flags; drinks and photos with tour groups; wreaths, flowers, plants and books; congratulatory plaques to recognize group achievement, but not gifts to individuals; and travel, training and registration fees for constituency assistants, and also for Member, if approved by Speaker.

Non-allowable expenses include: items, services or activities of a personal nature; hospitality other than those examples mentioned above; donations, gifts or novelty items other than those mentioned above; and services provided by a family member, or a company owned by the Member or his/her family member.

Any equipment, furnishings or supplies purchased with funds from this allowance are property of Crown.

MANITOBA

Materials Reviewed:

- *Legislative Assembly of Manitoba: Outline of Procedure 2005;*
- *A Guide to Members' Remuneration, Benefits and Services (April 2006); and*
- *The Legislative Assembly Management Commission Act, C.C.S.M., c. L114 (the "LAMC Act").*

Analysis:

Key Elements in Compensation Structure:

(i) *Basic Annual Salary*

Each Member is entitled to a basic annual salary of \$73,512. The additional annual salaries for certain positions are as follows:

Position	Amount
Premier	\$48,556
Minister with Portfolio	\$30,350
Minister without Portfolio	\$24,279
Speaker	\$30,350
Deputy Speaker	\$8,500
Leader of the Official Opposition	\$30,350
Leader of a Recognized Opposition Party	\$24,279
Deputy Chairperson of the Committee of the Whole House	\$ 6,072
Government House Leader	\$8,500
House Leader of the Official Opposition	\$6,072
House Leader of a Recognized Opposition Party	\$4,859
Government Whip	\$6,072
Whip of the Official Opposition	\$4,859
Whip of a Recognized Opposition Party	\$3,645
Caucus Chair	\$5,233
Legislative Assistant	\$3,645
Permanent Chairperson of a Standing or Special Committee max. (\$156.00/mtg.)	\$3,645
Permanent Vice-Chairperson of a Standing or Special Committee max. (\$156.00/mtg.)	\$3,037

A Member may hold two or more special positions but can only be paid for one position.

A cost of living adjustment, based on the average annual increase in the Manitoba Consumer Price Index for the last five preceding calendar years, is added to the basic annual salary and the additional annual salaries each April 1, beginning April 1, 2006.

(ii) *Pension Plan*

The Legislative Assembly Pension Plan (LAPP) was registered with Canada Revenue Agency effective December 7, 2005. As an on-going alternative to the LAPP, a Member may contribute up to 7% of his or her total pay to one or more RRSPs of his or her choice, including a spousal RRSP. A matching contribution is made by the Crown. Total pay includes the Member's basic annual salary and any additional annual salary paid to the Member. Contributions to RRSPs are generally made through payroll deduction.

A Member may not be able to contribute fully to a RRSP because he or she has insufficient RRSP contribution room as determined by Canada Revenue Agency. If he or she is not able to contribute the full 7% and matching 7% to a RRSP, the Member may elect to contribute to the Tax Paid Trust. Contributions to the Tax Paid Trust are generally made through payroll deductions.

(ii) *Severance Pay*

Members who were Members immediately before the April 25th, 1995 general election continue to be eligible for severance pay. Severance pay is calculated at one month's current basic annual salary for each year of service, and pro-rated for part of a year of service. Minimum severance is three months' pay, and the lifetime maximum is twelve months' pay.

(iii) *Transition Allowance*

Newly elected Members on April 25th, 1995 and in subsequent elections, are eligible a Transition Allowance. The Transition Allowance is calculated at one month's current basic annual salary for each year of service, and pro-rated for part of a year of service. A Member is not eligible to receive the Transition Allowance if he or she is drawing MLA Pension during the period of transition.

Key Elements in Allowable Expenses:

(i) *Constituency Allowance/Expenses*

Each Member is entitled to claim constituency expenses to a maximum annual amount, determined by region for the purpose of providing non-partisan service and access to constituents. The maximum annual amounts per region are:

Winnipeg Region - \$50,836
 Southern Region - \$47,140
 Northern Region - \$45,381

Within the annual amount, Members may be reimbursed for allowable expenses from four categories of expenditures. These categories are required for the purposes of reporting constituency expenses in the Public Accounts of Manitoba and for Members' annual reports. Members can claim expenses under any category, subject to the limit set in last category below, but may not exceed the global Constituency Allowance amount set per region, within the fiscal year. The categories are as follows:

- constituency office space and related accommodation expenses;
- constituency service and office operation expenses, including capital equipment and furnishings that cost \$158 or more per item or set of items. However, new Members may claim an additional \$3,667 for capital expenses for initial office set up, in their first year only. Capital equipment and furnishings are the property of the Legislative Assembly;
- constituency staff salaries; and
- representation expenses. This category has a maximum annual limit of 15% of the Member's Constituency Allowance annual entitlement.

The cost of constituency office space must be paid directly by the Legislative Assembly in accordance with the office lease filed by the Member with the Members' Allowances Office. Members are required to submit signed claim forms to generate monthly payment of the lease. For reimbursement of related accommodation expenses, constituency service and office operation expenses, and representation expenses, claim forms along with supporting receipts are to be submitted to the Members' Allowances Office. Expenses related to constituency staff salaries and benefits must be paid directly to constituency employees by the Assembly.

(ii) Travel Allowance/Expenses

All Members are eligible to be reimbursed for authorized travel expenses incurred while acting on constituency or Legislative Assembly business. However, expenses related to out-of-province travel are limited to an annual maximum of \$3,143.00. This limit is part of a Member's overall Travel Allowance and is not an additional allowance.

The amount of each Member's Travel Allowance is determined by the location and size of their constituency, as follows:

1. Winnipeg Members who represent a constituency that is wholly or partly within the City of Winnipeg are entitled to claim to a maximum annual amount of \$4,014;
2. Southern Members who represent a constituency that is wholly outside the City of Winnipeg are entitled to claim to a maximum annual amount equal to the sum of:
 - (a) the civil service mileage rate for travel by private vehicle of 65 round trips between the Legislative Building and the Member's residence in the constituency or where nominated, and

- (b) one of five levels of base amounts. The base amounts for the 2006/2007 fiscal year are \$5,351, \$9,120, \$12,158, \$12,644 or \$13,130, and are applicable to a specific Southern region constituency determined by the size of the constituency in square kilometres;
- 3. Northern Members representing the constituencies of Flin Flon, Rupertsland, The Pas, or Thompson are entitled to claim to a maximum annual amount equal to the sum of:
 - (a) the expense of 52 round trips by air between the Winnipeg International Airport and the government airstrip or landing strip nearest the Member's residence in the constituency or where nominated, and
 - (b) a base amount of \$12,899.

(iii) *Commuter Allowance/Expenses*

Members representing constituencies wholly outside the City of Winnipeg, who are living outside the City of Winnipeg and are not claiming Living Allowance expenses (outlined below), are eligible to claim commuting expenses. For each week that the Legislative Assembly is in session, a Member may claim the costs of commuting from the Member's residence to the city limits at civil service mileage rates, to a maximum of six trips per week. For each week that the Legislative Assembly is not in session, Members may claim the costs of commuting from the Member's residence to the city limits at civil service mileage rates, to a maximum of two trips per week. From the first day of a session to the first day of the next session, Members are eligible for contingency accommodation expenses to a maximum of 20 overnight stays in Winnipeg with a maximum of two meals per stay, based on standard civil service claiming procedures.

(iv) *Temporary Residence Expense*

Members representing constituencies wholly outside the City of Winnipeg and who maintain a residence that is located outside a 50 kilometre radius from the Legislative Building as well as a residence within the City of Winnipeg will be eligible for a Living Allowance consisting of temporary residence expenses and living expenses as follows:

- (a) Temporary Residence Expenses: For each month in a fiscal year, a Member may claim to a maximum of \$1,051 per month for costs related to rental accommodation, such as rent, parking, utilities, telephone services, furniture rental and related furniture rental costs, or for costs related to a second-owned residence, such as property taxes, mortgage interest, common element fees (if a condominium), home owners' insurance premiums, telephone services and utilities. This claim must relate to the designated temporary residence maintained either within the City of Winnipeg or within the Member's constituency.
- (b) Living Expenses: For each month that the Legislative Assembly is in session, plus two additional months of a Member's choice in any fiscal year, and any month in which a special or standing committee meets, a Member may claim to a

maximum of \$635 per month for living expenses, such as dry cleaning and laundry services, apartment cleaning services, telephone services, apartment contents insurance, moving expenses and meals. Meals may be claimed upon submission of receipts or at civil service rates based on standard civil service claiming procedures. For the remaining intersessional months in a fiscal year, a Member may claim to a maximum of \$133 per month for living expenses, as described above. The Speaker, the Leaders of the Opposition parties, and Members of the Executive Council who qualify for this allowance will be eligible to claim up to a maximum of \$635 per month for living expenses for each month in a fiscal year.

(v) *Alternate Living Allowance:*

During any month in which he or she is not claiming any temporary residence and living expenses, a Member who represents a constituency wholly outside the City of Winnipeg and who maintains one residence that is located outside a 50 kilometre radius of the Legislative Building, will be eligible to claim an Alternative Living Allowance covering a maximum of eight overnight stays in Winnipeg. The types of expenses (meals, hotel accommodation and incidentals) and rates are those applicable to civil servants in similar circumstances, based on standard civil service claiming procedures.

A Member may not claim for the Living Allowance or the Alternative Living Allowance if he or she is claiming Commuter Allowance expenses.

(vi) *Committee Expenses*

A Member who is a member of a standing or special committee, or the Legislative Assembly Management Commission, may claim for expenses related to attendance at the committee meeting when held during an intersessional period.

(vii) *Mailing & Printing Privileges*

Each Member may make use, at the Province's expense, of three unaddressed householder mailings in each fiscal year. The cost of each mailing may not exceed the sum of the number of householders multiplied by the mailing cost per householder, as determined by Canada Post and the Manitoba Government Mail Services Agency. These privileges are provided for a Member's use in respect of his or her duties as a Member, but not in respect of his or her role as a member of a political party. A Member may have material, written for an unaddressed householder mailing, printed at provincial expense three times in each fiscal year. The amount of the Printing Allowance cannot exceed the sum total of 1.5 times the cost incurred by the Province for the mailing, *i.e.* 1.5 x (number of householders x mailing cost per householder).

(viii) *Telephone Privileges*

Each Member, except Members of the Executive Council, is issued a Manitoba Telecom Services credit card by the Members Allowances Office. The cost of long distance calls made by a Member in carrying out his or her responsibilities as a Member may be charged to the Member's credit card. All out-of-province credit card charges are to be approved by the Member's respective caucus chairperson.

(ix) *Special Supplies and Operating Allowance*

An allowance of \$2,471 per fiscal year is paid each April 1, in respect of each Member, for special supplies and operating expenditures. This allowance is paid, on behalf of each caucus, to a person designated by the leader of each recognized party. In the case of the Speaker or a Member who does not belong to a recognized party, the allowance is paid directly to the Speaker or that Member.

Each MLA is entitled to receive promotional items for distribution to the public. These items, such as lapel pins or flags, are available to MLAs from their respective caucus offices and are paid for out of the appropriate caucus budget.

(x) *Allowance Adjustment*

On April 1 of each fiscal year, the allowances will be adjusted in accordance with the formulas prescribed by *The Legislative Assembly Act* and the Members' Allowances Regulation.

ALBERTA

Materials Reviewed:

- *Legislative Assembly of Alberta: MLA Remuneration - Effective 2006 & 2005;*
- *Province of Alberta, Office of the Ethics Commissioner, Conflict of Interest Legislation, Policies and Guidelines;*
- *Legislative Assembly of Alberta, Policy on Spouse/Family Member/Guest Travel (Effective April 1, 2000);*
- *Expenditure Guidelines for Members of the Legislative Assembly of Alberta (updated March 2006);*
- *Guidelines on Dissolution of the Alberta Legislative Assembly (updated September 30, 2004); and*
- *Legislative Assembly of Alberta Members' Guide (August 2006) (Information for Members on indemnities, benefits, allowances, services, House procedures and interparliamentary relations).*

Analysis:

Key Elements of Compensation Structure:

(i)

Members receive an annual MLA indemnity, plus a tax-free expense allowance equivalent, to a maximum of 50 percent of the indemnity for expenses incidental to their duties. The tax-free allowance is intended to cover expenses that are not covered by any other legislation or order. A Member may miss 10 sitting days in a session without penalty. For each day beyond that, \$100 is deducted from the indemnity and \$50 from the expense allowance. Attendance at a legislative committee meeting counts as attendance at Session for that day. No deductions will be made for absences due to illness or injury, bereavement or public or official business. In these cases, the Member advises the Speaker in writing of the reason for the absence. Further indemnities are paid to Members holding offices in addition to that of MLA. In addition, an RRSP Allowance is provided to Members once per fiscal year. This allowance is equivalent to 50 per cent of the maximum RRSP limit as established by the Federal *Income Tax Act*.

In accordance with a decision of the Special Standing Committee on Members' Services on October 5, 1998, the components of Member remuneration are to be adjusted on April 1 of each year by the percentage increase or decrease in the Average Weekly Earnings for Alberta as reported by Statistics Canada's survey of employment payroll and hours for the calendar year immediately preceding. As of April 1, 2006, the MLA indemnity was

\$47,496 and the tax-free allowance was \$23,748. Other positions receive additional indemnities as follows:

Position	Additional Indemnity
Premier	\$74,136
Speaker	\$58,272
Minister with Portfolio	\$58,272
without Portfolio	\$25,884
Leader of the Official Opposition	\$58,272
Deputy Speaker and Chair of Committees	\$29,148
Deputy Chair of Committees	\$14,568
Leader, Recognized Opposition Party	\$25,884
Special Members' Allowances	
Official Opposition House Leader	\$12,396
Third Party House leader	\$9,912
Chief Government Whip	\$9,912
Assistant Government Whip	\$7,428
Chief Opposition Whip	\$7,428
Assistant Opposition Whip	\$6,192
Third Party Whip	\$6,192

Every Member who serves on a committee of the Assembly when the Assembly is not in session may claim an allowance for that service. Committee chairs receive both a Chair's and a Member's allowance. The amount is based on the length of the committee meeting, which includes travel time to and from each meeting. For up to four hours, a Member receives \$123.90; for four to eight hours, \$204.40; and for more than eight hours, \$321.90. Chairs of certain committees, such as the Standing Committee on Private Bills and the Standing Committee on Public Accounts, receive an additional allowance of \$433.50 a month.

Members may claim for reasonable travel, accommodation and subsistence expenses while travelling to, attending and returning from, functions sponsored by the Commonwealth Parliamentary Association or other parliamentary organizations.

Members who serve on a board, commission, committee or other body to which they are appointed by the Lieutenant-Governor in Council, by a Minister of the Crown, or by regulation, or who attend a function as representatives of the government of Alberta or of a Minister of the Crown, are entitled to reimbursement for reasonable living and travel expenses incurred in the course thereof. Members should submit claims for such expenses directly to the appropriate government body or department, not to the Financial Management and Administrative Services branch of the Legislative Assembly.

(ii) Transition Allowance

Members are entitled to a Transition Allowance when they leave office. The Transition Allowance shall be paid to every Member who resigns their seat as a Member, or who was a Member at the time of dissolution and does not stand as a candidate for re-election in, or is defeated, at the election immediately following dissolution.

(iii) Pension Plans

Members wishing to participate in a pension plan additional to the mandatory Canada Pension Plan are required make their own arrangements.

Key Components of Allowable Expenses*(i) Temporary Residence Allowance*

Members who require temporary residence in or near the city of Edmonton in order to carry out the duties of office may claim Temporary Residence Allowances for accommodation, meals and living expenses, according to specific guidelines.

All Members whose permanent residence is not in the city of Edmonton may claim a Temporary Residence Allowance when in Edmonton to perform public or official duties. Members whose permanent residence is less than 60 kilometres by primary highway from the Legislature Building may claim this allowance only if they work 12 or more hours on the day for which they are claiming the allowance, including travel time.

Members who qualify for this allowance may claim \$150 for each day of sitting during which they maintain a temporary residence in or near Edmonton. This allowance may not be claimed for a Friday, Saturday or Sunday, unless the Member is in or near Edmonton on public or official business that requires an overnight stay on those days.

Members who qualify for the Temporary Residence Allowance may also claim *one* of the following allowances:

- a Non-Sessional Allowance of \$150 for each day, not exceeding 10 days in a part month or 30 days in any three consecutive calendar months (beginning on the first day of the next month and ending on the last day of the third month), that they are in or near Edmonton on public or official business and have maintained a temporary Edmonton residence;
- a Capital Residence Allowance of \$1,500 per calendar month or, in the case of a part month, \$150 per day in the part month to a maximum of \$1,500, when they own or lease a temporary residence in their names.

Effective January 1, 2007, the rates were adjusted to \$174/day and \$1,750 per month.

(ii) *Extraordinary Temporary Residence Allowance*

Any Member may claim an allowance of \$175 per day, for up to 10 days in a fiscal year, when it is reasonably necessary for the Member to pay for overnight accommodation anywhere within the province for the purpose of carrying out his or her official duties.

(iii) *Travel Allowances*

Members are entitled to unlimited, regularly scheduled air travel between their constituencies or normal places of residence and Edmonton. In addition, Members on official MLA business may use regularly scheduled air service between points anywhere in Alberta. The Assembly pays for a maximum of five such return trips per Member in a fiscal year. A Member who is the leader of an opposition party is entitled to unlimited, regularly scheduled air travel within Alberta. Members representing the constituencies of Fort McMurray-Wood Buffalo, Dunvegan-Central Peace, Lesser Slave Lake and Peace River may be entitled to chartered air service within, or close to, their constituency's boundaries, provided that the trip cannot be made with reasonable convenience using regularly scheduled air service.

Members choosing not to travel by air on any or all of the five allotted return trips in the fiscal year may claim 36 cents per kilometre, to a maximum of 1,500 kilometres per trip, for surface travel by private automobile.

Members may claim expenses for operating private automobiles, including fuel, oil, lubrication fluid, antifreeze, gas-line antifreeze, transmission fluid, brake fluid, steering fluid, windshield-washer fluid, car washing and waxing, and labour. Members may have one car detailing service done during each fiscal year. In addition, Members may claim an allowance of 36 cents per kilometre travelled by private automobile for general travel within the province.

In each fiscal year, Members representing rural constituencies may claim up to 18,000 kilometres without fuel receipts and up to 62,000 additional kilometres with receipts; that is, there is an 80,000-kilometre limit. Members representing urban constituencies may claim up to 10,000 kilometres in a fiscal year without fuel receipts and 25,000 additional kilometres with receipts; the limit in this case is 35,000 kilometres.

An allowance of 36 cents per kilometre covers up to 52 return trips per fiscal year between Edmonton and a Member's residence, place of employment, business or constituency. This allowance is in addition to those listed in the preceding paragraphs.

Members are reimbursed for taxi travel incurred anywhere in Alberta. A Member may choose to rent, as often as required, a vehicle within Edmonton, Calgary or surrounding areas, and may also rent a vehicle anywhere in Alberta to a maximum of five days in a fiscal year. Members are entitled to regularly scheduled, long-distance bus transportation within the province. Members are reimbursed for parking expense incurred at airports. In addition, Members may incur up to \$900 per fiscal year for parking on MLA business.

When the spouse, family member or guest of a Member accompanies or joins that Member in Edmonton, or when the trip is related to the Member's public or official business in any other part of Alberta, reasonable living and travelling expenses may be paid to them, or on their behalf. A maximum of four round trips may be claimed in a fiscal year.

Spouses, family members or guests who accompany Members on a conference, meeting, seminar or other function sponsored by the Commonwealth Parliamentary Association or any of its regions or branches; a meeting of any other parliamentary association or any of its divisions; or any meeting or function attended by the Member as a representative of the Legislative Assembly or the Speaker, may be reimbursed for travelling and living expenses when appropriate approvals are secured.

(iv) *Committee Expenses*

Members serving on committees appointed by resolution of the Assembly may claim an allowance of \$175 per day for living expenses, for each day they are engaged in the committee's business and for each day required for travel in connection with these responsibilities, provided they are required to obtain accommodation because they are absent from their normal place of residence.

Members who do not require accommodation when engaged in the business of a legislative committee are not eligible for the \$175 per day living allowance, but may claim expenses for meals and travel for each day they are engaged in the committee's business or related travel. Members are also ineligible for the \$175 per day allowance if they are receiving the Capital Residence Allowance for that month, or if they have already claimed a Temporary Residence Allowance for that day. Members may claim 36 cents per kilometre for travel by private automobile, or reasonable expenses for travel by other means.

(v) *Constituency Office Staff*

Members recruit their own staff, who are hired through the Human Resource Services branch of the Legislative Assembly Office. Members need not lease office space to hire secretarial or office services, and two or more Members may share staff.

(vi) *Members' Services Allowance*

Each Member is entitled to an annual Members' Services Allowance to provide services to constituents. Members are personally responsible for this allowance, and only Members can authorize expenditures against it. The Member determines how much is spent on their constituency office, communications, or promotional expenses.

The amount of the Members' Services Allowance is calculated as follows, where E is the electors in the most recent list of electors for that constituency, and C is the population in

the Member's electoral division according to the Alberta Population Estimates, as reported annually by Alberta Finance Statistics branch.

- (a) (i) \$21,135 for office operations
- (ii) \$57,513 for staffing
- (b) + \$1.02 x (E ÷ 1.5)
- (c) + \$2,500 + \$0.0757 x (C - 14,000)
- (d) An adjustment amount based on this table and matrix scores.

The allowance may be used to pay for office space, office furnishings, office or secretarial assistance, and related services. It may also be used to pay the reasonable living and travel expenses of staff working for the Member and travelling to the Legislature or to the Member's constituency, or for the reasonable living and travelling expenses of constituency office staff who travel within their Member's electoral division on constituency-related business.

Members are responsible for locating their own constituency office space. The space does not have to be in the Member's constituency, and two or more Members may share an office and the cost of the lease.

This allowance may also be used to pay expenses related to non-partisan communication between Members and their constituents, such as mail outs, advertisements, or cell phones. Separate from the Members' Service Allowance, Members are allotted a maximum of \$750 per fiscal year for postage for individually addressed constituency mailings from the Legislature Building or Legislature Annex. All other postage is charged to the Members' Services Allowance.

Members may purchase pins, flags and other promotional items to give to constituents and others in the course of their duties out of this allowance. However, this allowance cannot be used for cash or charitable donations.

(vii) Telephones

Financial Management and Administrative Services (FMAS) arranges and pays for the installation, rental and tolls for three telephone sets and three incoming lines, for one constituency office per constituency. FMAS arranges and pays for the installation, rental and tolls for one single-line service in a Member's primary residence. For Members whose constituencies are outside the city of Edmonton, and who are eligible to maintain a temporary residence in Edmonton, FMAS arranges and pays for the installation, rental and tolls for one single-line service per temporary residence. Members may purchase a cellular telephone and pay for the equipment from their Members' Services Allowance. FMAS pays air time packages and long-distance tolls incurred by a Member on his or her cell phone.

(viii) Furniture, Electronic Equipment and Supplies

Each Member is provided with one standard constituency office furniture package and one standard equipment package for his or her main office. The Assembly will supply \$1,250 worth of stationery per constituency office per fiscal year. Financial Management and Administrative Services provides standard-format business cards and letterhead, which may be personalized by overprinting a Member's name and other information.

BRITISH COLUMBIA

Materials:

Legislative Assembly of British Columbia: Members' Handbook (March 2006 Edition).

Analysis:

Key Elements in Compensation Structure

(i) *Annual Indemnity*

As of April 1, 2006, the compensation for a Member of the British Columbia Legislative Assembly was \$76,100. A deduction of \$300 a day is made from a Member's annual indemnity allowance for every day, beyond ten, that he or she is absent from a sitting of the Assembly for reasons other than official business, illness, or another reason approved by the Speaker. (See section 10 of the *Legislative Assembly Allowances and Pension Act*.) The Member must keep a record of his or her attendance and submit this information to the Clerk of the House. The basic indemnity is not part of a special allowance as defined under the *Legislative Assembly Allowances and Pensions Act*, R.S.B.C. 1996, c. 257, and consequently does not require debate in the House to be amended.

Special allowances for certain positions are as follows:

Position	Allowance
Premier	\$45,000
Ministers with Portfolio	\$39,000
Ministers without portfolio	\$25,000
Parliamentary Secretaries	\$6,000
Speaker	\$39,000
Deputy Speaker	\$19,500
Deputy Chairperson, Committee of the Whole	\$9,000
Leader of the Official Opposition	\$39,000
Leader of the Third Party	\$19,500
Government Whip	\$9,000
Deputy Government Whip	\$6,000
Official Opposition House Leader	\$9,000
Third Party House Leader	\$6,000
Official Opposition Whip	\$9,000
Third Party Whip	\$6,000
Government Caucus Chairperson	\$9,000
Official Opposition Caucus Chairperson	\$9,000
Third Party Caucus Chairperson	\$6,000

Chair of Select Standing or Special Committee	\$6,000
Deputy Chair of Select Standing or Special Committee	\$3,000
Government Caucus Committee Chair	\$6,000

Members of select standing and special committees of the Legislature, when authorized by the Legislative Assembly to sit during a period in which the House is adjourned, may claim for actual and reasonable expenses incurred in the discharge of their committee work. There is no salary for committee work.

(ii) *Pension Plans*

An optional MLA Group Registered Retirement Savings Plan has been implemented with Standard Life Assurance Company of Canada. The Legislative Assembly contributes 9% of the Member's basic compensation directly to Standard Life on a bi-weekly basis. Members may also contribute up to 9% of their basic compensation through payroll deduction.

(iii) *Transitional Assistance*

Transitional assistance is available to Members who meet certain conditions.

Key Elements in Allowable Expenses:

(i) *Capital City Allowance*

The Capital City Allowance is \$150 per sitting day of the House for Members from outside the Victoria Capital Regional District who are required to stay overnight in Victoria. Members who reside within the Victoria Capital Regional District and are conducting legislative business, and Members who return to their constituency overnight, are eligible to receive \$51.50 per sitting day. Normally claims should be for sitting days only. Members who are required to remain in Victoria overnight on the last sitting day of the week (normally a Thursday or Friday night) due to requirements of the House, or by travel necessity, may claim the \$150 allowance, rather than the \$51.50 allowance for the last sitting day; Members who are required to arrive in Victoria on Sunday night due to requirements of the House, or by travel necessity, may apply for an additional \$150. Members do not claim the Capital City Allowance on a travel day unless they are conducting legislative business for a substantial portion of that day.

Members may claim the Capital City Allowance when conducting legislative business in Vancouver during a legislative session. The Capital City Allowance is available to Members out-of-session who are conducting legislative business in either Victoria or Vancouver. Members not staying overnight in Vancouver will claim \$51.50. Members staying overnight in Vancouver will claim \$51.50 for meals and gratuities, plus actual accommodation costs (supported by receipts). Accommodation costs do not include

meals, in-room movies, bar charges or cleaning of clothing. If a Member stays with friends, he or she may claim \$30 in lieu of accommodation charges.

(ii) *Travel Allowance between Capital and Constituency*

Members are permitted 52 return trips per fiscal year when there is only one session during the year. This is increased by eight trips when there are two sessions during the year (*e.g.*, spring and fall sessions). In addition, Members who hold executive positions in their respective caucuses may claim a further five trips per fiscal year. Members may use these trips for themselves, their spouse, dependants or constituency staff as follows:

Spouse/Dependants:	Spouses or Dependants may use up to 52 (or 60) return trips per fiscal year as a claim against the total of 52 (or 60) trips allocated to each Member.
Constituency Assistant:	Each Member may designate up to four of the 52 (or 60) trips for use by the constituency assistant in any fiscal year.
Legislative Assistant:	Each Member may designate up to two of the 52 (or 60) trips for use by the legislative assistant in any fiscal year.

A Travel Allowance is not claimed if a Member's constituency is within the capital (Capital Regional District or Greater Vancouver Regional District).

Claims for travel between a constituency and the capital may include private vehicle or public transportation costs to and from airports, and airport parking costs. There is no provision for meals, accommodation or other expenses. Use of a private vehicle for these trips, or portions thereof, may be claimed by a memorandum submitted to the Legislative Comptroller at rates approved by Legislative Assembly Management Commission (\$0.47 per kilometre effective April 1, 2006), but must not exceed equivalent economy air fare. Trips between Vancouver and Victoria may be claimed either as a capital/constituency trip or a business trip.

In each fiscal year, the In-Constituency Travel Allowance for travel within a Member's riding is paid quarterly. This allowance varies by district. Members who represent coastal/remote ridings are eligible to claim an additional maximum of \$8,580 per fiscal year. Since November 1, 1993, Members' constituency assistants (except those representing urban ridings) have been permitted to claim for travel costs incurred while travelling within their ridings.

Members are permitted to claim actual and reasonable expenses for up to eight trips between their constituency and any other location in British Columbia on business related to their roles as an MLA. Members may claim trips between Victoria and Vancouver as either business travel or as capital/constituency travel.

(iii) *Constituency Assistant and Office Allowance*

Effective July 18, 2006, an allowance will be available to Members to help with the operating costs, including staff salaries, of constituency offices; this allowance is either \$9,916.67 per month, or \$119,000 per fiscal year, plus the employer's share of compulsory payroll deductions. The allowance can be apportioned towards standard office expenses in a manner best suited to each Member, and towards office occupancy costs, such as heat and light, if these are not included in the lease payments. The allowance is not to be used for political purposes, Members' expenses, supplementing Members' allowances, or acquiring equity in real estate or in a motor vehicle. Following each general election or by-election, a new Member will receive a \$2000 Start-up Allowance for their constituency office. A returning Member will receive \$1000.

Effective August 14, 1996, the Legislative Assembly will purchase and maintain furnishings and equipment for constituency offices. Computers, telephones and printer/fax/photocopy equipment will be provided by the Legislative Assembly. Effective January 31, 1995, all equipment and furniture purchased in whole or in part with public funds by MLAs for use in their constituency office(s) will remain the property of the Legislative Assembly.

As a convenience to Members, the payment of salary, deductions and preparation of forms can be arranged through the Office of the Legislative Comptroller, utilizing the Legislative Assembly payroll system. If a Member chooses to pay an assistant directly from the Constituency Office Allowance, the person in charge of administering the payment must submit both the employee's and employer's share of the appropriate payroll deductions, and must prepare all necessary documents, such as T4 slips. In either case, the constituency assistant is the direct employee of the Member and is not an employee of the Legislative Assembly.

NORTHWEST TERRITORIES

Materials Reviewed:

- *Legislative Assembly of NWT: Members' Remuneration;*
- *Legislative Assembly of NWT: Members' Conduct Guidelines;*
- *Independent Commission to Review Members' Compensation and Benefits (December 2005);*
- *Legislative Assembly of NWT: Board of Management Regulations and Policies for the Management and Services to Members of the Legislative Assembly;*
- *Legislative Assembly and Executive Council Act, S.N.W.T. 1999, c. 22 (the Act);*
and
- *Indemnities, Allowances and Expense Regulations, R-101-99 (the Regulations).*

Analysis:

Key Elements of Compensation Structure

(i) Members' Remuneration

As outlined in section 17 of the *Legislative Assembly and Executive Council Act*, Members of the Legislative Assembly of the Northwest Territories are entitled to a basic indemnity of \$87,572 (as of April 1, 2005). Other positions and office holders receive an additional indemnity as follows:

Position	Additional Indemnity
Speaker	\$30,835
Premier	\$66,604
Minister	\$46,869
Deputy Speaker	\$6,167
Deputy Chairperson of Committee of the Whole	\$3,701
Chairperson of a Standing Committee	\$5,464
Chairperson of a Special Committee	\$2,732

A sum of \$123 will be deducted for each morning or afternoon that a Member fails to attend the sitting of the Legislative Assembly, or a committee of the Legislative Assembly of which he/she is a Member, without a reasonable explanation.

Members are also entitled to a non-taxable annual expense allowance of \$6,784 (as of April 1, 2005) for a Minister or a Member who lives within commuting distance of the

capital. Members, who are not Ministers, who do not live within commuting distance of the capital, are entitled to \$10,483 annually (as of April 1, 2005).

(ii) *Adjustments*

Section 21 of the *Legislative Assembly and Executive Council Act*, states that when the rates of pay for public service employees are globally increased or decreased by a certain percentage, the Board of Management shall, by regulation, amend the Indemnities and Non-Taxable Allowance by increasing or decreasing the amounts paid to Members by the same percentage.

(iii) *Northern Allowance*

Members will be paid a Northern Allowance based on the community where they are deemed to reside. Ministers are deemed to reside in Yellowknife.

(iv) *Legislative Assembly Retiring Allowances Fund (Pension Plan)*

Members are required to contribute 6.5% of their pensionable income to the pension plan as soon as they are elected. The pension becomes vested with the Member after he or she has served one term or four years, whichever comes first. Members who retire at age 55 or later will receive 2% of their final average earnings for each year of service, multiplied by the years of service (to a maximum of 30 years). Final average earnings are the average of a Member's best four consecutive years of pensionable earnings.

The pension provided under this plan increases with the cost of living as measured by the Consumer Price Index. If a Member with a spouse dies after completing four years of service, the spouse will receive 66% of the Member's pension for his/her lifetime. If a Member also has one or two dependent children, each child will be entitled to 10 percent of the Member's pension. If a Member has more than two dependent children, the maximum they can receive as a group is 25% of the Member's pension. Children qualify as dependents if they are under the age of 25 and are in full-time attendance at a post-secondary educational institution.

Members of the Legislative Assembly are also given a one-time option to enrol in a Supplementary Retiring Allowances Plan, which requires them to contribute 9% of their pensionable income. Members who opt out of this plan will not be given the opportunity to join at a later date. First-time Members in future Assemblies will also be given a one-time offer to join the plan.

(v) *Transitional Allowance*

Section 31 of the *Legislative Assembly and Executive Council Act* states that a person who is a Member of the Legislative Assembly immediately before that Legislative Assembly is dissolved or is ended by the passage of time and who does not become a

Member of the next following Legislative Assembly, shall be paid a Transition Allowance equal to one-twelfth of the annual indemnity for each consecutive year of service. This Transition Allowance shall be calculated *pro rata* for any period of service less than a year, and without regard to any period of service before December 7, 1999, but shall not exceed the annual indemnity, as of the day the person ceases to be a Member.

Key Elements in Allowable Expenses

(i) Primary Residence, Commuting Distance & Capital Accommodation

A Member who is not a Minister is required to file with the Clerk a statutory declaration identifying the place at which the Member lives. The declaration is required to determine various entitlements of Members. A Minister is deemed to live within commuting distance of the capital (*Act*, section 23).

A Member will be considered to live in the community in which he/she regularly or customarily lives in the normal routine of life. The Legislative Assembly will pay up to \$27,840 annually for accommodations in the capital (“capital accommodation”) on behalf of a Member whose residence is not within 80 km of Yellowknife, while the Member is attending sittings of the Legislature, and/or committee meetings, or performing constituency duties in Yellowknife (*Act*, section 24 and *Regulations*, section 6). Capital accommodation includes actual rent for rental accommodation and other authorized expenses, or the actual cost of hotel accommodation while a Member is in Yellowknife. The annual amount for capital accommodation expenses is calculated using the average cost of a two bedroom, furnished unit in Yellowknife, not including the highest and lowest rental units in the city.

A Member will not be reimbursed for rent, the cost of hotel accommodation or any other expense where the Member, the Member’s spouse or relative has a financial interest in the contract or other arrangement pursuant to which the expense is incurred, or in a corporation that has a financial interest in the contract or other arrangement pursuant to which the expense is incurred.

Sections 25 and 26 of the *Legislative Assembly and Executive Council Act* provide that, where a Member does not live within commuting distance of a place other than the capital to which he/she must travel on business as a Member, the Member will be reimbursed for the actual and reasonable cost of hotel accommodation and will be paid an allowance for meals and incidental expenses.

(ii) Constituency Work Expenses

Section 1 of the *Legislative Assembly and Executive Council Act* defines constituency work as any work directly connected with a Member’s responsibilities as a Member in relation to the ordinary and proper representation of members of the public.

A Member shall be reimbursed for the expenses necessarily incurred by the Member to carry out his or her constituency work (section 29 of the *Act*, section 10 of *Regulations*). The maximum amount for each district for expenses related to constituency work in each district is outlined in the Schedule attached to the *Regulations*. This amount is in addition to the compensation structure outlined above.

Section 11 of the *Indemnities, Allowances and Expense Regulations* sets out the types of expenses that may and may not be reimbursed:

11. (1) The following types of expenses necessarily incurred by a member to carry out his or her constituency work may be reimbursed under section 29 of the Act:
 - a) with respect to the establishment and operation of a constituency office,
 - (i) office signage, stationery, business cards and other office supplies,
 - (ii) furniture not provided by the Legislative Assembly,
 - (iii) support and maintenance of office equipment and software,
 - (iv) internet service and costs related to the development and maintenance of a web page,
 - (v) postal, courier and other similar services and the rental of a post office box,
 - (vi) moving costs between constituency offices;
 - b) with respect to service to constituents,
 - (i) the cost of advertising in a newspaper or other media,
 - (ii) newsletters and other printed material for distribution,
 - (iii) translation and interpretation services,
 - (iv) professional services,
 - (v) facility rental for meetings,
 - (vi) meals or the bulk purchase of food, non-alcoholic beverages and other supplies for constituency meetings and meals on other occasions,
 - (vii) lapel pins and similar souvenirs,
 - (viii) token items for presentation, with a maximum value of \$150 for each item,
 - (ix) items provided to constituents to mark special occasions, with a maximum value of \$75 for each item,
 - (x) memberships in community or other organizations;
 - c) equipment not provided by the Legislative Assembly;
 - d) telephone services and the purchase of a telephone or telephones;
 - e) magazine and newspaper subscriptions;
 - f) vehicle lease or rental;
 - g) salaries of a constituency assistant and amounts payable under short-term service contracts;
 - h) registration fees for conferences and courses;

- i) travel within Canada, including the cost of accommodation and meals while traveling, of a member or other person while on constituency business;
 - j) insurance for any of the items or services listed in paragraphs (a) to (i) and in respect of the constituency office premises.
- (2) The following types of expenses may not be reimbursed under section 29 of the Act:
- a) anything that uses or includes any word, initial, color or device that identifies a political party;
 - b) artwork including paintings, prints, sculptures, carvings and crafts, except for the purposes set out in subparagraphs (1)(b)(viii) and (ix);
 - c) sponsorship of individuals or groups;
 - d) donations;
 - e) raffle tickets;
 - f) travel outside of Canada.

Under section 12 of the *Regulations*, an expense will not be reimbursed if a spouse or relative of any Member has a financial interest in the contract or other arrangement pursuant to which the expense is incurred, or in a corporation that has a financial interest in the contract or other arrangement, unless the reimbursement is specifically approved by the Board of Management.

Section 30 of the *Act* provides that all items purchased by a Member and for which the Member received reimbursement under his/her Constituency Work Expense Allowance are the property of the Legislative Assembly and may not be retained by the Member at the expiry of his/her term of office.

A Member who wishes to use his/her Constituency Work Expense Allowance to lease a vehicle for constituency travel must keep records of the actual use made of the vehicle for constituency travel. A vehicle lease will not be considered a constituency work expense, and the lease expense will not be reimbursed, if a benefit accrues to the Member as a result of the lease.

(iii) Constituency Office, Equipment and Furniture

The constituency office is provided to enable Members to provide access and service to their constituents. The cost of renting/leasing a constituency office is paid by the Legislative Assembly. With the approval on the Board of Management, a Member may choose to have part-time office space in more than one community.

The Board of Management will not approve a request to lease office space where any Member, or the spouse or relative of any Member, has a financial interest in the contract or in a corporation that has a financial interest in the contract, unless the Member wishing

to lease the space supplies detailed rationale and substantiation for the lease, and the Board is satisfied that no alternate space is reasonably available.

A personal computer system and a fax machine/copier will be supplied to each Member. It is the choice of each Member whether he/she wants to keep the computer in his/her constituency office or elsewhere. In addition, the standard office equipment/furniture will be provided upon request to each Member who rents a constituency office.

Office equipment and furniture are the property of the Legislative Assembly and shall not be retained by the Member at the expiry of his/her term of office.

Each Member who is not the Speaker, the Premier or a Minister is assigned one Member's office, located on the second floor of the Legislative Assembly Building. Each Member is also assigned a second office directly across the hall from the Member's office for use by a constituency assistant. Each Member's office comes equipped with a desk, cabinet, filing drawers, shelves, three chairs and a coat closet. A personal computer system, fax machine and copier will be supplied to each Member. It is the choice of each Member whether he/she wants to keep these items in his/her Legislative Assembly office or elsewhere. Members may purchase additional supplies through their Constituency Expense Allowances.

(iv) Constituency Assistant

Members are permitted to hire individuals, businesses or corporations to assist them in the performance of their constituency duties, and to be reimbursed for this expense from their Constituency Work Expense Allowances. Members can access additional funding for support staff under the Supplemental Pay Program. A Member may hire an individual as a constituency assistant as a term employee, and/or may engage an individual, business or corporation to perform duties under a short-term service contract. Members may hire more than one constituency assistant and enter into more than one service contract at any time.

The following persons are not eligible to serve as constituency assistants or to enter into service contracts with a Member, unless specifically approved by the Board of Management: a spouse or a relative of the Member; another Member; or the spouse or a relative of another Member. A Member also may not enter into a service contract if any of the previously listed persons has a financial interest in a corporation that has a financial interest in the service contract, unless specifically approved by the Board of Management.

Members can access a supplementary pay level up to a maximum of \$7,500 annually to offset the cost of support staff. In order to access this funding, the salary for the constituency assistant must meet a minimum threshold of \$35,000 annually. In the case of two or more staff, the combined salaries must meet the \$35,000 threshold. This funding cannot be used to augment a Member's constituency budget, as a year-end bonus, or for short-term contract services, and must be applied to the staff salary.

(v) *Telecommunications*

Telephones are supplied in Members' and constituency assistants' offices in the Legislative Assembly Building. Each Member is assigned a Legislative Assembly telephone budget based on the location of his/her constituency.

All Members are provided with telephone calling cards to help them carry out their legislative and constituency responsibilities. Calls made with a calling card will be charged against the Member's Constituency Work Expense Allowance.

(vi) *Sessional and Committee Travel*

Section 27(1) of the *Act* provides that, where a Member does not live within commuting distance of a place to which he/she must travel on business as a Member, or where a Member travels to attend Session, the Member will be reimbursed the actual and reasonable cost of the return transportation between the place and the place where the Member lives.

Subsection 27(2) of the *Act* provides that a Member will be reimbursed for the actual and reasonable cost of return transportation from the Member's residence and the place of session for a spouse or other person designated by the Member to attend the opening of a session.

Section 28 of the *Act* provides that a Member will be reimbursed for the actual and reasonable cost of return transportation between the Member's residence and the place of session or sessions after every 10 sitting days. The travel may be taken by the Member, the Member's spouse or a person designated by the Member. The reimbursement for return transportation to which a Member is entitled under section 28 of the *Act* does not accrue to the Member; an entitlement that is not claimed or used expires when the Member next becomes entitled to reimbursement for the cost of return transportation (*i.e.*, after the next 10 sitting days attended).

Approved travel expenses incurred on behalf of Members will be arranged and paid by the Assembly. Where a Member or other person travels using his/her own transportation, the Member or other person will be reimbursed the lesser of the cost of the most economical return airfare as per arrangements made by Corporate Services or, the rate set per kilometre from time to time by the Federal Treasury Board for employees of the government of Canada. This rate remains the same regardless of the kind of vehicle used (*i.e.* snowmobile, car, airplane, boat). Corporate Services will arrange all air charters. Charters will only be used when more economical travel is not available or is impractical.

Travel by Members at public expense to perform their duties and functions is not a taxable benefit. Similarly travel by a spouse or designate to attend the opening of a session under section 27(2) of the *Act* is not a taxable benefit. Where the travel entitlement under section 28 of the *Act* is taken by a Member's spouse or by a person

designated by the Member, the payment or reimbursement of the travel expenses will be administered as a taxable benefit to the Member.

(viii) Constituency Travel

Section 11 of the *Indemnities, Allowances and Expenses Regulations* provides that a Member will be reimbursed from the Member's Constituency Work Expense Allowance for the cost of travel of a Member or other person while on constituency business.

A Member may request Corporate Services to make arrangements for constituency travel by completing an approved form. Travel arrangements will be made through the travel agency of the Member's choice where practical. Where a Member or other person travels for constituency business using his/her own transportation, the Member may choose to be reimbursed, or direct that payment be made to the person owed, by either the actual cost of fuel (receipts required) or by the prevailing federal government reimbursement rate per kilometre. Again, this rate remains the same regardless of the kind of vehicle used (*i.e.* snowmobile, car, airplane, boat).

PRINCE EDWARD ISLAND

Materials Reviewed:

- “*Report of the Indemnities and Allowances Commission 2005 for the Legislative Assembly Prince Edward Island*”.

Analysis:

Key Elements in Compensation Structure

Remuneration and benefits, as defined by the P.E.I. *Legislative Assembly Act*, include “salaries, indemnities, allowances and pension benefits.”

The Indemnities and Allowances Commission (the Commission) was first created in 1994 to review and determine remuneration and benefits to be paid to Members, Ministers, etc. The Commission is appointed after every general election and serves for the duration of the general assembly.

(i) *Remuneration*

In its 2005 report, the Commission recommended that the annual indemnity (taxable) for Members be set at \$36,689 (effective April 1, 2006). The annual non-taxable expense allowance for Members was to be set at \$12,000. There are also salaries paid to Members of the Executive Council, the Speaker, Deputy Speaker, Leader of the Opposition, Leader of a Third Party, and those other Members who hold special positions in the Legislative Assembly, or sit on the Executive Council Committees. These payments are in addition to payments received by Members in the form of indemnities, and are also taxable. The Premier receives an additional salary of \$60,054, a Cabinet Minister and the Leader of the Opposition receives an additional \$42,420. Also the Premier receives an additional non-taxable allowance of \$3,000 for a total non-taxable allowance of \$15,000. Leader of a Third Party receives \$16,034. The Speaker and the Deputy Speaker receive \$31,812 and \$15,906, respectively. The Government House Leader receives \$11,470 and the Opposition House Leader receives \$4,015. Whips receive an additional \$3,377. Section 45(4) of the *Legislative Assembly Act* states that a Member of the Legislative Assembly may not at any time hold more than one of the following offices: Speaker, Deputy Speaker, Leader of the Opposition, Government House Leader, Opposition House Leader, Government Whip, Opposition Whip. A Member, other than a Minister, appointed to an Executive Committee will receive \$5,735, provided they do not hold any of the offices identified in section 45(4).

(ii) *Pension Plan*

The Commission tabled with its 2001 report an outline for the pension plan introduced in 1994 and the supplemental plan introduced in 1996. This plan was indexed at the rate of

CPI to a maximum of 8%, during the period when the Member is on an active or deferred basis. When receiving benefits the indexation is CPI less 2%.

In its 2003 report, the Commission recommended that, effective as of April 1, 2004, the amount of earnings upon which a Member's pension shall be calculated is the total earnings of the Member, excluding any car or mileage allowance (*i.e.* the basic indemnity, the annual expense allowance and any salary paid to the Member by reason of an office-such as a Cabinet Minister or Whip-held by the Member). The Commission noted that any pension calculations or entitlements for earnings prior to April 1, 2004 shall not include the annual expense allowance. The Commission reconfirmed this decision in their 2005 report.

In its 2004 report, the Commission recommended that, effective April 1, 2005, in respect of pension benefits payable under the Basic Portion and the Supplemental Portion the MLA Pension Plan, a participant shall be entitled to an unreduced pension on the first day for the month coincident with, or immediately following, the participant's 55th birthday. The Commission reconfirmed this decision in their 2005 report.

(iii) *Severance*

The severance provisions for Prince Edward Island Members are found at section 47 of the *Legislative Assembly Act*, R.S.P.E.I. 1994, c. L-7. A person who is a Member of the Legislative Assembly immediately before the Assembly is dissolved or is ended by the passage of time, and who does not become a Member of the next Legislative Assembly, shall be paid a severance allowance equal to one twelfth of his or her remuneration, at the rate in force immediately before the Member ceases to be a Member, for each year of service. A Member of the Legislative Assembly who resigns his seat shall also be paid a severance allowance equal to one-twelfth of his remuneration. The severance allowance shall not be more than the amount of the total of the annual indemnity and expense allowance payable to the Member. A death benefit, calculated in the same manner, shall be paid to the family or estate of a Member who dies. "Remuneration" means the annual indemnity and the expense allowance payable to a Member. Where the Member is also a Member of the Executive Council, the remuneration includes any other salaries payable to the Member in respect of the performance of official positions or in addition to their responsibilities as a Member.

Key Elements in Allowable Expenses

The Commission in its 2005 report recommended an increase of \$524 in a Member's basic tax-free allowance, so that the total tax-free allowance for a Member effective as of April 1, 2006 would have been \$12,000. In view of the additional duties associated with the position of Premier of the Province, the Commission further recommended that an additional tax-free allowance of \$3,000 be paid to the Premier for a total of \$15,000.

In 2005 the Commission reviewed amounts to which Members of Assemblies in other jurisdictions in Canada are entitled for such items as staffing, communications and travel

allowances; group, life, health and dental benefits; office facilities and constituency allowances. The Commission concluded there is considerable variation across the country as to the type and range of such amounts and benefits.

(i) *Travel and Vehicle*

The Premier and Cabinet Ministers, the Leader of the Opposition, and the Speaker shall be provided with a government-owned or leased vehicle, or in lieu thereof, an allowance for use of their own vehicle. Members, other than those previously mentioned, shall receive a mileage allowance for use of their own vehicles while attending sessions of the Assembly, or Committee meetings held on days when the House is not sitting or during inter-session. The Members claiming the mileage allowance shall receive such allowance at the prevailing civil service mileage rates. Members shall receive payment, on a claim basis, for up to five trips per month to Charlottetown when the House is not in session.

(ii) *Office*

Constituency Office Allowances are not paid to Members in PEI.

NEW BRUNSWICK

Materials Reviewed:

- *Legislative Assembly of New Brunswick Orientation Manual 2006: Indemnities and Allowances of Members.*

Analysis:

Key Elements in Compensation Structure

(i) Members' Indemnity and Allowance

The various indemnities, allowances and expenses paid to Members of the Legislative Assembly of New Brunswick are authorized by the *Legislative Assembly Act*, R.S.N.B. c. L-3. Each Member of the Legislative Assembly is paid an indemnity of \$43,955.23 per year (2006 rate).

(ii) Additional Indemnities, Salaries and Allowances

In addition to the Members' indemnity, the following indemnities, salaries and allowances are paid to Members who carry out additional duties (2006 rates):

Position	Additional Indemnity
Speaker	\$29,437.14
Deputy Speaker(s)	\$ 9,125.51
Premier *	\$58,870.60
Minister *	\$39,247.88
Minister without Portfolio *	\$29,437.14
Leader of the Opposition	\$39,247.88
Leaders of Registered Political Parties	\$12,000.00

* salaries of Cabinet Ministers are paid under authority of the *Executive Council Act*, R.S.N.B. c. E-12.

An annual non-taxable allowance is paid to the Speaker (\$1,000) and to each Deputy Speaker (\$250). Each Member holding the position of Whip of a recognized party is paid an annual indemnity at the rate of:

- \$9,125.51 per year for the Government Whip;
- \$4,562.76 per year for the Official Opposition Whip; and,
- \$ 500.00 per year for the Third Party Whip.

The allowances for the whips are established by the Legislative Administration Committee and are paid on a bi-weekly basis.

(iii) *Annual Expense Allowance*

Each Member of the Assembly is paid an annual expense allowance of \$17,582.09 (2006 rates) to cover expenses incidental to the discharge of the Member's duties. Members are not required to account for their use of this allowance, nor are they required to submit an expense report. The allowance is set at 40% of the Member's indemnity and is currently paid on a quarterly basis. Each year, the Legislative Administration Committee may approve the payment of a special constituency allowance to bring the total annual expense allowance up to 50% of the Member's indemnity. In 2006, a special allowance of \$4,395.52 was approved for payment to all Members.

The basic annual indemnity and expense allowances for MLAs are adjusted annually on January 1 under the provisions of the *Legislative Assembly Act*. Adjustments are based on the change in the average weekly earnings for all employees in New Brunswick.

(iv) *Pension Plans*

The following are brief descriptions of the superannuation plans available to Members of the Legislative Assembly. Members are eligible for certain superannuation plans as defined in the *Members' Superannuation Act*, R.S.N.B., c. M-8, or the *Members' Pension Act*, .S.N.B., c. M-7.1.

The *Members' Pension Act* applies to the following Members:

- (a) members who were members on the date of commencement of the *Act* and who elected to come within the scope of the *Act*;
- (b) members who first became members after the commencement of the *Act* (members elected for the first time in the 1995 provincial general election and onward);
- (c) former members who ceased to be members before or after the commencement of the *Act* and who again became members after the commencement of the *Act* (former members elected in the 1995 provincial general election and onward)

The *Members' Pension Act* was passed in December 1993, it does not apply to Members or former Members to whom the *Members' Superannuation Act* applies. The benefit level remains the same as the *Members' Superannuation Act*. The age at which a Member qualifies for an unreduced benefit is now 60 years; in the past, there was no age limit. Reduced pensions are available prior to that age, with a reduction of 5% for each year under 60. Prior to the passage of the *Members' Pension Act*, there was no minimum age to qualify. In addition, the number of sessions of pensionable service required to qualify for a pension under the *Members' Pension Act* has been changed from ten sessions to eight full sessions.

Contributions under both the *Members' Superannuation Act* and the *Members' Pensions Act* are made at the rate of 9% of the Members' indemnity; the contributions are compulsory. If the Member is also a member of the Executive Council, he or she must contribute an additional amount equal to 6% of the ministerial salary. If the Member is

Speaker, Deputy Speaker, Leader of the Official Opposition or Leader of a registered political party, the Member's respective salary for the position is subject to additional deductions at the 6% rate.

Under certain conditions, a Member may be entitled to a return of contributions.

A Member to whom the *Members' Superannuation Act* applies and who has to his or her credit less than ten sessions of pensionable service, is entitled, upon ceasing to be a Member (for whatever reason), to a return of their contributions. A Member to whom the *Members' Pension Act* applies and who has to his or her credit less than eight sessions of pensionable service, is entitled, upon ceasing to be a Member, to a return of their contributions. Where a Minister ceases to be a Minister but remains a Member, he or she may apply in writing to the Minister of Finance for a return of his or her contributions as a Minister, and shall thereby irrevocably forfeit the right to a Minister's pension in respect of that pensionable service.

A Member who has ceased to be a Member, has received a return of contribution, and again becomes a Member, may choose within one year to reinstate the pensionable service in respect of which he or she received the return of contributions.

A Member to whom the *Members' Superannuation Act* applies and who has to his or her credit ten or more sessions of pensionable service, is entitled to an annual pension immediately upon ceasing to be a Member. A Member to whom the *Members' Pension Act* applies and who has to his or her credit eight or more sessions of pensionable service, is entitled to an annual pension upon attaining 60 years of age or, at such later time upon ceasing to be a Member. A Member who has to his or her credit at least six months pensionable service as a Minister is entitled, in addition, to a Minister's pension.

The pension payable under the *Members' Pension Act* to an eligible Member equals:

- Member - $4.5\% \times$ average indemnity during three highest successive years \times number of sessions of pensionable service.
- Ministers - $3\% \times$ service as a Minister \times average salary during three highest successive years.

(v) *Re-establishment Allowance*

A Re-establishment Allowance is payable to Members who cease to be Members, who are not eligible for pension benefits and who meet certain conditions.

Key Elements in Allowable Expenses

(i) *Travel Expenses (Sessional)*

Each Member who is not a member of the Executive Council is eligible to receive the sessional allowances for each day the Member attends sittings of the Legislative Assembly. The sessional allowances consist of an Accommodation Allowance of \$70 for

each day that the House is in session, if the Member's residence is greater than 50 kilometres from Fredericton; a Subsistence Allowance of \$40 for each day that the House is in session; and Travel Allowance, calculated per kilometre. One return journey between the Member's residence and Fredericton is allowed for each week, or part of a week, the House is in session.

If a Member's residence is between 25 and 50 kilometres from Fredericton, this kilometric allowance is claimed daily in lieu of the Accommodation Allowance. The kilometres are cumulative and include all other kilometres claimed by the Member. Members are reimbursed at the following rates:

- \$0.38 for the first 8,000 kilometres during the Province's fiscal year,
- \$0.36 for the next 8,000 kilometres, and
- \$0.31 for the remaining kilometres.

In 1998 the Legislative Administration Committee agreed that additional compensation would be paid to Members who travel in excess of 8,000 and 16,000 kilometres in a fiscal year. The Committee approved an additional kilometric allowance for kilometres in excess of 8,000 and 16,000 as follows: for travel of 8,000 - 16,000km, an additional \$0.02 / km; for travel over 16,000km, an additional \$0.06 / km. Therefore, Members whose residence is greater than 25 kilometres from Fredericton may claim an overall Travel Allowance of \$0.38 per kilometre for the first 16,000 kilometres and \$0.37 for kilometres over 16,000.

(ii) *Travel Expenses (Intersessional)*

Each Member who is not a member of the Executive Council is eligible to claim intersessional travel costs between the Member's home and Fredericton, except when the Legislative Assembly is sitting. The maximum is currently established at 30 travel trips between the date of the opening of a session of the Legislative Assembly and the opening of a new session.

Intersessional travel costs consist of a non-accountable expense allowance of \$250 for each travel trip between the Member's home and Fredericton, if the Member's residence is greater than 50 kilometres from Fredericton. There is a non-accountable expense allowance of \$170 for each trip between the Member's home and Fredericton, if his or her residence is less than 50 kilometres from Fredericton. Lastly, a Member may claim an allowance per kilometre if the Member's residence is greater than 25 kilometres from Fredericton.

As noted in the previous section on Sessional Travel Allowances, Members are reimbursed at the following rates: \$0.38 for the first 16,000 kilometres during the Province's fiscal year; and \$0.37 for the kilometres over 16,000.

(iii) Committee Allowances

An allowance is paid for each day the Member attends a meeting of a committee, and consists of a daily salary which is currently set at \$200. Committee chairs receive an additional \$50. There is also an accommodation and expense allowance of \$70 if the Member's residence is greater than 50 kilometres from Fredericton and a substance Allowance of \$40; and an allowance per kilometre if the Member's residence is greater than 25 kilometres from Fredericton.

(iv) Constituency Office Allowance

Each Member is entitled to receive reimbursement for constituency office costs incurred in respect of their duties as a Member. There are three categories of constituency office costs for which Members may be reimbursed: office accommodation, office operations, and staff.

The Constituency Office Allowance for expenses incurred by private Members with respect to the operation of a constituency office is \$40,000 per fiscal year. The Constituency Office Allowance for members of the Executive Council is established at \$15,000. The allowance is allocated to each Member every fiscal year and is pro-rated for Members elected part way through the fiscal year. Members of the Executive Council have access to an additional \$25,000 in departmental funding for staff and telephone services.

The Constituency Office Allowance may be applied to the cost of renting office space, including the costs of heating, electrical, maintenance, janitorial and similar expenses of that office; the cost of renovating rented office space; and the cost of insuring rented office space. There are no restrictions on the location of a Member's constituency office within his or her constituency boundaries, with the exception that the office must *not* be operated out of the Member's political party office or headquarters nor is a Member entitled to rent office accommodation from himself or herself or from his or her own spouse or child. This restriction extends to a company of which the Member, the Member's spouse or child is a shareholder or from which he or she would receive a benefit. A mobile trailer is an acceptable form of constituency office, providing that the unit is used as such.

A Member may use the Constituency Office Allowance to rent or purchase office equipment and furniture, and to cover the cost of moving, installing or disconnecting equipment, the cost of office supplies, or the cost of postal and mailing charges. Other allowable items include: promotional items such as pins and flags; sympathy cards and greetings cards (*i.e.* Christmas cards) or other similar cards sent to constituents. The Constituency Office Allowance may also be used to purchase frames for photographs of Her Majesty the Queen, which can be given by Members as gifts to constituents, and to purchase flowers to be sent to the family of a deceased constituent as an expression of sympathy. Items that are specifically excluded are:

- renovations to premises owned by the Member,
- maintenance or repair to office equipment owned by the Member;
- coffee machines;
- microwave ovens;
- televisions, VCRs, cameras and related supplies such as tapes and film;
- paintings or other decorative wall hangings;
- briefcases or attaché cases; and
- food or beverages for use in the constituency office.

Any supplies, equipment or furnishings paid out of the Allowance may be used in the Member's Constituency Office or residence in connection with the Member's official duties. Any office equipment or furnishings purchased with funds from the Allowance is considered to be the property of the Legislative Assembly. In the event of a change in representation in a constituency, a former member may purchase office equipment and furnishings with funds out of the constituency office allowance in accordance with specific rules established by the Legislative Administration Committee.

The Constituency Office Allowance may also be used to pay expenses related to nonpartisan communication between Members and their constituents, including the cost of printed items to be distributed or sent to constituents and the cost of distribution or postage for such items, including greeting cards or other similar cards to be sent to constituents; the cost of advertisements including messages of welcome or congratulation; the cost of rental of a meeting hall for non-partisan meetings and reasonable costs associated with providing refreshments for the meeting; the cost of rental or purchase of a cellular telephone and all charges involved in its use; and the purchase of certificate folders and frames for certificates of recognition to be given by Members to their constituents.

The Constituency Office Allowance may be applied to the cost of office and secretarial assistance and related staff including the cost of bookkeeping and accounting services. Staff is recruited and paid directly by the Member, who will be reimbursed through the submission of receipts. It must be recognized that any staff hired by the Member remains as an employee of the Member and is not a government employee. Such matters as working conditions, hours of work, vacation pay, severance pay and other fringe benefits remain the responsibility of each Member. Members will determine the rate of pay and the duties and responsibilities of constituency office staff. It is up to the individual Member to advise his or her constituency staff that upon the Member's defeat or resignation, their employment ceases unless they are rehired by the newly elected Member.

Two or more Members may retain the services of one staff person and share the related costs. A Member is not entitled to employ himself or herself, or his or her own spouse or child. A spouse includes a person who is not married to the Member but whom the Member represents to be his or her spouse.

Effective January 1, 2006, the Clerk's Office implemented a payroll service for MLAs. Constituency Office Assistants may be paid directly by the Legislative Assembly and the costs are charged to the Member's Constituency Office Allowance. Constituency Office Assistants remain employees of the Members. Also effective January 1, 2006, the Legislative Administration Committee determined that employer costs (CPP, EI and vacation pay) shall be funded centrally and not charged to the Members' Constituency Office Allowance.

YUKON

Materials Reviewed:

- *Yukon Legislative Assembly Handbook Members' Pay, Expenses, and Pension Plan* (April 2006)

Analysis:

Key Elements in Compensation Scheme

(i) *Annual Indemnity*

Each Member of the Yukon Legislative Assembly is paid an annual basic indemnity of \$38,183. This indemnity is the member's compensation (salary) for being a Member of the Legislative Assembly.

(ii) *Expense Allowance*

Each Member of the Assembly receives an annual expense allowance that is provided "to pay for the expenses of that member incident to the discharge of his duties as a Member" *Legislative Assembly Act*, (ss.39(5)). Members do not have to account for, or be prepared to account for, their use of this expense allowance.

All Members who are appointed to the Executive Council (Cabinet) and all Members who represent an electoral district outside of Whitehorse (including Lake Laberge and Mount Lorne) are paid an expense allowance of \$19,091. All Members who represent an electoral district within Whitehorse receive an expense allowance of \$16,669.

The federal *Income Tax Act* provides that the expense allowance of a Member of a legislative assembly is not subject to taxation so long as it does not exceed 50% of the indemnity paid to the Member.

(iii) *Salaries*

In addition to the annual indemnity and expense allowance, the following annual salaries are provided to Members who carry out additional duties:

Position	Additional Indemnity
Minister	\$21,147
Premier (in addition to the \$21,147)	\$7,824
Leader of the Official Opposition	\$21,147
Leader of a Third Party	\$4,229
Speaker	\$7,049
Deputy Speaker	\$5,287

(iv) Deductions for Absence

A deduction of \$100 is to be made from a Member's indemnity for each day on which the Member is absent from a sitting of the Legislative Assembly, or from a meeting of a committee of the Assembly, unless a substitute Member has been properly identified to the chair of the committee.

Deductions are not to be made when the absence is due to:

- sickness of the Member;
- sickness or death in the immediate family of the Member;
- any cause beyond the reasonable control of the Member as determined by the Speaker; or
- attendance at any meeting or event as a member of the Executive Council or as a representative of either the government of Yukon or the Legislative Assembly.

The Members' Services Board has established a form to be used by Members to declare their absence from sittings of the Assembly and its committees. When declaring an absence, a Member must either request that a deduction of \$100 be made from his or her indemnity for each day of absence, or provide reasons for the absence when no request for a deduction is being made. These forms are to be submitted to the Clerk, who prepares a report based upon them that is tabled in the Legislative Assembly at the beginning of each sitting.

(v) Cost of Living Adjustment

The indemnity and the expense allowance are adjusted on April 1 of each year, in accordance with the percentage change in the average annual Consumer Price Index for Canada over the previous two calendar years. Salaries may be changed only through amendment to the *Legislative Assembly Act*.

(vi) Severance Allowance

When a person ceases to be a Member of the Legislative Assembly, he or she is paid a severance allowance equal to 25% of the aggregate of the salary, indemnity and expense allowance received by that Member during the preceding year.

(vii) Pension

A contributory pension plan is provided for Members of the Yukon Legislative Assembly by the *Legislative Assembly Retirement Allowances Act*. Administration of the plan is the responsibility of the Members' Services Board of the Legislative Assembly.

Participation in this pension plan is voluntary. Paragraph 1(2)(b) of the *Act* states that a Member who does not wish to participate in the plan must give written notice to the

Speaker before "the expiration of 60 days after first becoming a member." This decision is final and not subject to change at a later date.

Members who choose to be covered by the plan must contribute 9% of the MLA indemnity and any salaries they receive under the *Legislative Assembly Act*. Contributions are made by way of deductions from Members' bi-weekly pay cheques and, together with the employer's contributions made by the government of Yukon, are placed in a trust fund administered by a Board of Trustees; this trust fund was established by a trust agreement made between the government of Yukon, the Members' Services Board of the Yukon Legislative Assembly, and the Trustees. A separate top-up fund that receives only employer contributions from the government of Yukon is administered by the Members' Services Board.

The Members' Services Board is required, under subsection 4(4) of the *Legislative Assembly Retirement Allowances Act*, to ensure that the plan is qualified as a registered pension plan under the federal *Income Tax Act*. This means that the contributions made by Members to the plan are tax deductible.

The maximum period for making contributions to this plan is 15 years. This period applies to each office held by a Member. For example, a person who has been a Member for 15 years would no longer be able to make contributions based on the MLA indemnity. The same person, however, may have been a Cabinet Minister for only eight years. In such a case, the Member would be allowed to continue to make contributions for a further seven years on the salary payable to a Cabinet Minister. Members who have reached the age of 69 are not allowed to make contributions to the plan as of the end of the calendar year in which they attain that age.

A former Member who has at least six years of service and has reached the age of 55 is eligible to receive a pension under the *Legislative Assembly Retirement Allowances Act*.

The pension is normally calculated as follows:

1. Pension as a Member -
The indemnities and expense allowances received by a Member during the Member's best four years of service are totalled and then averaged. The pension is determined by taking 5% of this average and multiplying that figure by the number of years of service of the Member (not exceeding 15).
2. Pension as an office-holder -
To be entitled to a pension for service in an office (Premier, Minister, Speaker, Deputy Speaker, Leader of the Official Opposition, Leader of a third party), a Member must have served at least 12 consecutive months in that office. If a person has served at least four years in an office, the pension is determined by taking 5% of the average annual earnings for the best four years of service and multiplying that figure by the number of years of service in the office. If a person has served less than four years in that office, the pension is determined by taking 5% of the

average annual earnings during the period of service and multiplying that figure by the number of years of service in the office.

A person who ceases to be a Member before serving six years will be refunded any contributions made to the pension plan plus interest. A person who holds an office (for example, as a Minister) for less than 12 consecutive months will be refunded any contributions made to the pension plan plus interest. If a Member has a break in service as a Member but is later re-elected, that Member may again join the plan and receive credit for past service but must return prior contributions plus interest to the plan.

Key Elements in Allowable Expenses

(i) Travel and Living Expenses

In general, Members who qualify for travel and living expenses will:

1. be reimbursed for actual expenditures for hotel accommodation;
2. be paid a per diem for meals and incidentals at the public service rate; and
3. be reimbursed for actual expenditure for travel (*e.g.*, airfare) or be paid the public service rate for using a private vehicle.

An allotment is provided to each Member for support services. As well, Members are provided with an office in the main administration building and basic office supplies (including stationery, a telephone calling card, and business cards).

Members, other than Cabinet Ministers, who represent electoral districts outside Whitehorse (including Lake Laberge and Mount Lorne), and who live outside Whitehorse, and Cabinet Ministers who represent electoral districts outside Whitehorse, are entitled to be reimbursed for renting accommodation in the capital. Cabinet Ministers are deemed to reside in Whitehorse.

As at April 1, 2006, the maximum amount a Member may be reimbursed for renting accommodation is \$832 per month. This maximum is subject to review by the Members' Services Board and may be changed from time to time.

Payments are processed upon submission of a form to the Legislative Assembly Office stating the costs incurred by a Member in renting accommodation. These costs can include items such as utilities and furniture rental, in addition to charges for space. Although receipts are not required, Members are advised to obtain and retain such receipts for their own income tax files. The rent claim form is to be obtained from the Legislative Assembly Office and submitted within seven days of the end of each month.

(ii) Qualification for Travel and Living Expenses

Every member qualifies for payment of expenses when absent from his or her normal place of residence to attend:

- a sitting of the Legislative Assembly;
- a meeting of a committee of the Legislative Assembly;
- a meeting or event as a representative of the Assembly;
- a meeting or event as a representative of the Speaker; or
- a meeting or event as a representative, in the capacity of a Member, of the government of Yukon.

Members who reside in Whitehorse are not absent from their normal place of residence when attending a function taking place within the City of Whitehorse. All Ministers are deemed to reside in Whitehorse.

Each Member who represents an electoral district outside Whitehorse (including Lake Laberge and Mount Lorne), who resides outside Whitehorse, and who is not in Cabinet, qualifies for payment of expenses when absent from his or her normal place of residence to attend a meeting of a caucus of a party, or a meeting or event, in the capacity of a Member, when the Legislative Assembly is not sitting. Claims under this provision, commonly titled "Business as an MLA," are restricted to a maximum of 48 return trips and \$8,800 in accommodation and living expenses per fiscal year. The maximum for accommodation and living expenses is reduced to \$4,400 per year if a Member is being reimbursed for expenditures incurred in renting or leasing accommodation.

Each Member who represents an electoral district outside Whitehorse and who is a Cabinet Minister qualifies for payment of expenses when visiting that electoral district in the capacity of a Member. Claims under this provision are restricted to a maximum of 24 return trips and \$4,400 in accommodation and living expenses per fiscal year.

Each recognized leader (*i.e.*, Premier, Leader of the Official Opposition, Leader of a third party) qualifies for payment of expenses when travelling within the Yukon in the performance of legislative duties. Claims under this provision are restricted to a maximum of 12 return trips and \$2,200 in accommodation and living expenses per fiscal year.

During Session, a Member's accommodation and living expenses will be paid if the Member remains in Whitehorse over a weekend. If the Member chooses to return to his or her electoral district for the weekend, travel expenses will be covered but, if applicable, the Member will be required to check out of the hotel in Whitehorse. Any travel which takes place during a session, but that is not related to attendance at the session, will be charged against the "Business as an MLA" allocation of the Member.

(iii) *Per diems and other rates*

No receipts are required when claiming a per diem or any portion thereof. The per diem is broken down as follows:

Breakfast	\$13.95
Lunch	13.75
Dinner	43.25
Incidental Expenses	11.50

A Member staying in private accommodation may claim \$13.50 per night without submitting a receipt. The allowance for use of a private vehicle is \$0.55 per kilometre. These rates must be the same as those applied for a government of Yukon employees and are subject to change in April of each year.

Original invoices are required when claiming reimbursement for actual expenditures on hotel accommodation, or on any other item not covered under a general rate, such as the per diem for living expenses or the kilometre allowance for use of a private vehicle.

If a Member plans to travel by commercial airline, arrangements for travel must be made by the Legislative Assembly Office through the Department of Infrastructure. Once travel is completed, the remaining portion of the airline ticket must be attached to a travel claim before the claim can be processed for payment.

The Clerk is required, by order of the Members' Services Board, to prepare an annual report on the cost of travel incurred by Members that has been paid for from the budget of the Legislative Assembly. This report, which is completed in April of each year, is provided to all Members and is tabled in the Legislative Assembly by the Speaker.

NOVA SCOTIA

Materials Reviewed:

- *Report of the Commission on Inquiry on the Remuneration of Elected Provincial Officials* (September 2006).
- *House of Assembly Act, R.S.N.S, R.S. (1992 Supp.), c. 1 (Consolidated to 2006 Amendments) and Legislature Internal Economy Board Regulation 2006.*

Analysis:

Key Elements in Compensation Scheme

(i) Indemnity and Non-Taxable Allowance

In February 2006 a Commission of Inquiry was formed by the Speaker of the House to examine the salaries of Members of the Legislature of Nova Scotia (MLAs) and to determine their appropriateness in the current environment. It was recommended that the base salary of Members of the Nova Scotia Legislature be increased to \$79,500, bringing the province to the same range as New Brunswick and Saskatchewan, but considerably less, appropriately in the view of the Commissioners, than Alberta, Ontario and Quebec. This is a 21.27% increase. There is no tax-free allowance for Nova Scotia Members.

A Cabinet Minister, Speaker of the House and Leader of the Opposition will benefit from the change in the MLA component of his or her salary; therefore the Commission recommended that the additional indemnity, currently \$43,696 for these positions, not be increased. A Deputy Speaker and the Leader of a recognized party will receive \$21,848. The Government House Leader and Opposition House Leader and House Leader of a recognized party all receive \$21,848; these positions had previously only received \$10,000. Deputy Government House Leader will receive \$10,924. Lastly, the Premier of Nova Scotia's salary will be increased from \$61,324 to \$71,324.

All of the above salaries were increased retroactively to July 1, 2006. The indemnities and salaries are to be adjusted by an independent commission following each provincial election. Otherwise, their annual increase is proportionate with increases in the Consumer Price Index.

(ii) Transition Allowance

Under section 40 of the *House of Assembly Act*, it states that a person who is a member of the House immediately before the House is dissolved or is ended by the passage of time and does not become a member of the next following House because he or she resigns or dies shall be paid a transition allowance equal to the product of

- (a) the person's number of years of service as a member of the House;

- (b) 0.067; and
- (c) the annual indemnity and allowance for a member at the rate in force immediately before the person ceased to be a member.

In any case, the allowance will not be less than 25 per cent nor greater than 100 per cent of the annual indemnity and allowance referred to in clause (c).

The Transition Allowance shall be paid in 12 equal installments commencing 30 days after the person ceases to be a Member. It may be paid in a lump sum payment within 30 days after this termination, if the Member so chooses.

Where a Member has previously served in the House and received a Severance Allowance or a Transition Allowance upon ceasing to be a Member, and subsequently is re-elected to the House, the allowance shall be calculated by using the total number of years the Member served in the formula of the Transition Allowance in force at the time that the Member last ceases to be a Member, and then by deducting from the dollar amount so determined the amount that the Member previously received as a Severance or Transition Allowance.

Key Elements in Allowable Expenses

(i) Constituency Expenses

Each Member of the House is entitled to recover a sum, as determined by regulation of the Legislature Internal Economy Board, for expenses incurred as a Member of the House while serving in his or her electoral district; these expenses may include the costs associated with the provision of office space or equipment, meeting places, secretarial service, and travel within the electoral district.

(ii) Franking and Travel

Each member of the House is entitled to receive \$13,132.50 in substitution for the franking privilege and in lieu of expenses incurred on account of postage; and in lieu of expenses incurred on account of travel within the Member's constituency.

Members in certain districts are given a larger amount to account for the unique characteristics of these districts throughout Nova Scotia.

The amounts payable to a person who becomes a Member during the year shall be reduced proportionally to the percentage of the year that the person may be a Member.

Each Member of the House is entitled to receive the sum of \$1000 per month in lieu of expenses incurred on account of services to that Member's constituency, and a further sum, net of sales tax, not exceeding \$5,500 per month, for expenses accounted for by proper receipts and incurred on account of services in that Member's constituency for the

provision of office space, meeting places, equipment, telephone, telephone answering services, advertising and secretarial services.

(iii) *Travel and Accommodation Expenses*

A Member shall be reimbursed travel expenses for up to 52 return trips per year between the place where the Member is ordinarily resident and the City of Halifax to attend in Halifax, other than for attendance at a meeting of a select committee, a special committee or a standing committee.

Under the *House of Assembly Act* Members of the House, the Leader of the Opposition and the Leader of a recognized party, who live outside the Halifax-Dartmouth metropolitan area, are entitled to be reimbursed from the Consolidated Fund of the Province for expenses incurred for travel between the place where a Member is ordinarily resident and the place where the House ordinarily sits or where a committee, upon which a Member serves, is meeting. Members are required to travel by the shortest route and using the most economical means available. The cost of economy airfare and normal airline ground transportation will be reimbursed. Mileage for transportation by automobile is calculated at \$0.34 per kilometer.

Each Member (except the Premier, a member of the Executive Council having charge of a department, the Leader of the Opposition, or the Leader of a recognized party) who lives outside the Halifax-Dartmouth metropolitan area, is entitled to an expense allowance for attending a sitting of the House.

An amount of \$80 for expenses, without receipts, is available for each day that the Member is in attendance while the House is in session.

In addition, a Member may seek reimbursement (with proper receipts) for sleeping accommodation charges or for travel by the shortest and most convenient route between the place where he or she is ordinarily resident and the place where the House ordinarily sits, at the specified rate.

These additional expenses may not exceed \$85 per day.

Each member of the Executive Council who lives outside of, and normally travels by motor vehicle on a daily basis between, the Halifax- Dartmouth metropolitan area and his or her constituency in the capacity of a member of the Executive Council, is entitled to be reimbursed for travelling expenses by the shortest and most convenient route at the rate per kilometre set out above. This would not apply if the Member has been provided with a government-leased or government-purchased motor vehicle, or leases premises for sleeping accommodation in the Halifax-Dartmouth metropolitan area.

An outside Member, other than the Premier or a member of the Executive Council having charge of a department or the Leader of the Opposition, shall be reimbursed \$1,400 per month for accommodation expenses in the Halifax-Dartmouth metropolitan area. If a

Member is reimbursed for accommodation expenses, he or she shall not be reimbursed for any sleeping accommodation charges.

Each Member from the Halifax-Dartmouth metropolitan area, and each outside Member who is a member of the Executive Council or the Leader of the Opposition or the Leader of a recognized party, is entitled to an amount of \$80, without receipts, for expenses for each day in attendance at the House while the House is in session.

Other than to attend a sitting of the House or of one of its committees, each outside Member (except the Premier, a member of the Executive Council having charge of a department, the Leader of the Opposition, or the Leader of a recognized party) is entitled to an allowance of \$80 on account of expenses, without receipts, for each day spent in the capital on House business.

Additional reimbursement is available for travel and accommodation expenses incurred, and for return trips between the place where the Member is ordinarily resident and the Halifax-Dartmouth metropolitan area.

Sleeping accommodation charges incurred and claimed shall be accompanied by proper receipts, shall not be for more than two nights accommodation unless approved in advance by the Chairman of the Legislature's Internal Economy Board, and shall not exceed the government rate for the establishment where the Member stayed.

Each member is entitled to an allowance of \$80 on account of expenses, without receipts, for each day in attendance at Session. Additionally, each member is entitled to reimbursement for economy airfare, normal airline ground transportation and expenses for sleeping accommodation charges incurred, for one return trip between the place where the Member is ordinarily resident and the City of Ottawa to attend in Ottawa on constituency business.

If a Member is not reimbursed for a return trip between the place where he or she is ordinarily resident and the City of Ottawa on constituency business, then that Member is entitled to reimbursement for economy airfare, normal airline ground transportation and expenses for sleeping accommodation charges incurred, for one return trip between the place where the Member is ordinarily resident and another place in North America outside the Province to attend that other place on constituency business. In the case of travel outside of Canada, a daily allowance of \$100 is available, without receipts; in the case of travel inside Canada, a daily allowance of \$80 is available, without receipts. Approval of the Chairman of the Legislature Internal Economy Board must be obtained before the expenses are incurred.

Lastly, a Member will be reimbursed for travel expenses to attend a meeting of the Commonwealth Parliamentary Association or a meeting of any other parliamentary or legislative group, if approval of the Chairman of the Legislature Internal Economy Board is obtained before the expenses are incurred.

(iv) Committee and Board Chairs and Vice-Chairs

The chair of each standing select and special committee of the House and the Legislature Internal Economy Board is entitled to payment as follows:

- Committee on Assembly Matters, Law Amendments Committee and Public Accounts Committee - \$3,000,
- all other committees of the House - \$2,000,
- Legislature Internal Economy Board - \$3,000.

The vice-chair of each standing select and special committee of the House is entitled to payment of \$500.

For each day on which the chair and a member attends a meeting of a committee or the Board when the House is not sitting or the meeting is held outside the Halifax-Dartmouth metropolitan area, the chair and each member of each standing, select and special committee of the House and the Legislature Internal Economy Board is entitled to receive an amount of \$80 without receipts, on account of meals and other reasonable expenses incurred for the purpose of attending the meeting or actual expenses for meals and other reasonable expenses; reimbursement for actual expenses incurred in respect of accommodation; and reimbursement for travelling expenses.

Sleeping accommodation charges incurred and claimed shall be accompanied by proper receipts, shall not be for more than one night's accommodation, and shall not exceed the government rate for the establishment where the Member stayed.

(v) Official Position Expenses

The Leader of the Opposition and the Leader of a recognized party, in carrying out official duties within the Province, are entitled to be reimbursed for actual and reasonable expenses for accommodation, meals, travel and incidentals in a total amount not exceeding \$20,000. The Leader of the Opposition also receives a living allowance equivalent to a member of the Executive Council. The Leader of the Opposition and of a recognized party receive a leased motor vehicle on same basis as Executive Council Members. The Deputy Speaker receives \$4000 in lieu of expense.

(vi) Offices

Each caucus office is entitled to claim an allowance for support services, including employment positions, to a maximum of \$300,000 plus \$42,300 times the number of members the caucus has at the beginning of the year, with a pro-rated proportion of \$42,300 for each additional member of the caucus gained during the year.

An independent Member who is not a member of a caucus that receives the financial support outlined above, shall be provided with the following:

- office space not exceeding three hundred square feet;
- one secretary at the civil service classification AS(13);
- office furniture and equipment necessary to furnish and equip the office for the Member and one secretary;
- one telephone line; and
- reasonable postage.

An independent Member may incur, and be reimbursed for, long-distance telephone charges for telephone calls made from the office telephone in respect of House or constituency business.

(viii) Offices for Opposition Leaders

The Leader of the Opposition shall be provided with office facilities consisting of a private office for the Leader, a private office for a senior assistant or senior secretary, a private office for a director of research and a research assistant, a reception area for the Leader's secretary, and a working area for a secretary for the director of research and the research assistant. As well, the cost of the office facilities and the necessary equipment shall be paid out of the Consolidated Fund of the Province. The Leader of a recognized party, other than the Premier and the Leader of the Opposition, shall be provided with office facilities consisting of a private office for the Leader, a private office for a senior assistant or senior secretary, a private office for the Leader's research assistant, and a reception area for the Leader's secretary. The cost of the office facilities and the necessary equipment shall be paid out of the Consolidated Fund of the Province. In addition the salaries of two secretaries, a director of research, a research assistant, and a senior assistant or senior secretary, employed by the Leader of a recognized party, shall be paid out of the Consolidated Fund of the Province.

QUEBEC

Materials Reviewed:

- *An Act Respecting the National Assembly*. R.S.Q. c. A-23.1;
- *An Act Respecting the Conditions of Employment and the Pension Plan of the Members of the National Assembly*, R.S.Q. c. C-52.1;
- *Règlement sur les allocations aux députés* *Loi sur l'Assemblée nationale* (L.R.Q., chapitre A-23.1, aa. 103 et 104);
- *Règlement sur la rémunération et les conditions de travail du personnel d'un député et sur le paiement des services professionnels* *Loi sur l'Assemblée nationale* (L.R.Q., chapitre A-23.1, aa. 104, 124.2); and
- *Règlement sur la rémunération et les conditions de travail du personnel des cabinets de l'Assemblée nationale et sur le paiement des services professionnels* *Loi sur l'Assemblée nationale* (L.R.Q., chapitre A-23.1, aa. 104, 108, 124.2).

Analysis:

Key Elements in Compensation Scheme

(i) *Annual Indemnity*

Members receive an annual indemnity of \$69,965 as of July 1st, 2000, which was increased by 2.5% on January 1st, 2002 and January 1st, 2005. After 2002, the indemnity has been increased by the percentage increase applicable to the salary scales for the group of positions of senior executive officers in the public service. The indemnity for 2006 was \$80,464.

(ii) *Expense Allowance*

When legislation was adopted in 1982, every Member was to receive an annual allowance of \$7,500 to reimburse any expenses incurred in the performance of duties. This allowance is adjusted on the first of January each year, according to the rate of increase in the Consumer Price Index for Canada established by Statistics Canada. As of January 2006, the tax-free expense allowance is \$14,234.

(iii) *Transition Allowance*

Since 1 January 1983 a Member who resigns from the Assembly, is defeated in an election, or serves out his term as a Member but is not a candidate in the next election, is entitled to a Transition Allowance. The allowance is equal to twice the Member's monthly salary for each complete year during which he or she was a Member of the

Assembly. He or she is also entitled, where such is the case, to twice the portion of the monthly salary equal to the fraction of a year during which he or she was a Member of the Assembly.

In no case may the allowance be less than four times the Member's monthly salary, or more than twelve times that monthly salary. The period over which the payment of the allowance is spread corresponds to the number of months' salary to which the Member is entitled.

The monthly salary contemplated above will equal to the higher of the following amounts:

- 1) one-twelfth of the sum of the indemnities contemplated in subdivision 1 of Division I of Chapter I and of those provided for in section 7 of the Executive Power Act (chapter E-18) received by the Member in the 12 months preceding the end of his term; if he has been a Member of the Assembly for less than 12 months, the sum of those indemnities divided by the number of months and parts of months during which he was a Member of the Assembly during that term;
- 2) one thirty-sixth of the sum of the indemnities contemplated in subparagraph 1 received by the Member for the last three highest paid years of service during his last term or all his terms provided they were continuous; if the beneficiary has less than three years of service but more than one during those successive terms, the sum of those indemnities divided by the number of months and parts of months he has accumulated during that period.

A year of service corresponds to a total of 365 days during which a person was a Member of the National Assembly, whether continuously or not; an annual indemnity is presumed to have been received uniformly during the entire period of service counted for that year.

(iv) Salaries

In addition to their annual indemnity, Members who hold specific positions and/or additional duties are entitled to an additional indemnity. These are as follows:

President of the Assembly	An indemnity equal to 75 % of the annual indemnity
Vice-President(s) of the Assembly	An indemnity equal to 35 % of the annual indemnity
Parliamentary Assistant	An indemnity equal to 20 % of the annual indemnity

Member occupying the recognized position of Leader of the Official Opposition	An indemnity equal to 75 % of the annual indemnity
Member occupying the recognized position of House Leader of the Official Opposition	An indemnity equal to 35 % of the annual indemnity
Any Member, other than the Member contemplated in paragraph 4, who leads an opposition party, in the Assembly, (a) which had at least 12 Members elected at the last general election, or (b) of which the recognized membership in the Assembly is less than twelve Members but which, according to the official addition of the votes cast throughout Québec at the last general election, obtained 20 % of the valid votes cast, or (c) which was represented, under subparagraph a or b, during the preceding Legislature	An indemnity equal to 35 % of the annual indemnity
Chief Government Whip	An indemnity equal to 35 % of the annual indemnity
Chief Whip of the Official Opposition	An indemnity equal to 30 % of the annual indemnity
Member who is not a member of the Conseil exécutif and who occupies the recognized position of Deputy Government House Leader	An indemnity equal to 25 % of the annual indemnity
Member occupying the recognized position of Deputy House Leader of the Official Opposition	An indemnity equal to 20 % of the annual indemnity
Member occupying the position of Whip of a party contemplated in paragraph 6, Assistant Government Whip or Assistant Whip of the Official Opposition (For the purposes of this paragraph, the government and the Official Opposition are entitled to a number of Assistant Whips equal to the multiple of 20 Members in excess of 20, any fraction of 20 not being counted for the purposes of this section)	An indemnity equal to 20 % of the annual indemnity

Caucus chairman of the government party	An indemnity equal to 25 % of the annual indemnity
Caucus chairman of the Official Opposition (received, if the caucus consists of 20 Members or more)	An indemnity equal to 22.5 % of the annual indemnity
Chairman of a Standing Committee	An indemnity equal to 25 % of the annual indemnity
Vice-chairman of a Standing Committee	An indemnity equal to 20 % of the annual indemnity
Member who presides over a sitting of a Standing Committee	An indemnity equal to 15 % of the annual indemnity
Member who is a member of the Office of the National Assembly	An indemnity equal to 15 % of the annual indemnity

A Member who exercises more than one function for which indemnities are granted under this section or section 7 of the *Executive Power Act* (c. E-18), is entitled to only the higher indemnity.

The indemnities and the Transition Allowance constitute a salary for the purposes of paragraph 11 of Article 553 of the *Code of Civil Procedure* (c. C-25).

(v) *Pension*

Every person who is a Member after December 31, 1991 shall participate in the pension plan provided under the *Act Respecting the Conditions of Employment and the Pension Plan of the Members of the National Assembly*, unless he or she gives notice to the Office of the National Assembly of the intention not to participate. Section 34 applies to a person who has given such notice, and for the purposes of that section, such a person is deemed to have ceased to be a Member on the date on which the notice is received by the Office. Any person who has given such notice may subsequently elect to participate in this plan by giving notice to that effect to the Office.

The plan applies to a person who is entitled to, or who receives, a pension under a pension plan which applied to a Member before January 1, 1992. However, a Member shall not participate in the plan from December 31 of the year in which the Member attains 69 years of age.

An amount equal to 9 % of each payment of a Member's indemnity shall be withheld as contributions. However, no amount shall be withheld from the indemnity of a Member who has accumulated pension credits for 25 years or more.

The indemnity of a Member is the base indemnity, plus, in the case of a Member who receives such, any additional indemnity as specified above. In no case may the annual indemnity exceed, for the purpose of computing contributions and pension credits, the amount required to arrive at the defined benefit limit applicable for each year under the *Income Tax Act* (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

Where a Member has participated in the plan for only a fraction of a year, his annual indemnity shall not exceed the amount obtained by multiplying the amount referred to in the previous paragraph by that fraction of a year.

A person who ceases to be a Member by reason of physical or mental disability is deemed to have paid contributions on the base annual indemnity until the date on which he or she ceases to receive benefits under a disability insurance plan determined by the Office of the National Assembly, or if earlier, until the date on which he or she attains 60 years of age.

Each Member is entitled to an annual pension credit equal to 1.75 % of the annual indemnity on which he paid, or as the case may be, is deemed to have paid contributions, without exceeding a period equivalent to 25 years.

A pension credit computed in accordance with the first paragraph shall be granted to a person who is a Member on January 1, 1992 for each year (or part of a year) during which he or she paid contributions to the plan before January 1, 1992, and each year (or part of a year) credited to him under the plan before that date. Such pension credit replaces, in respect of each of those years and parts of a year, the pension credit granted to the Member before January 1, 1992.

A Members is also entitled to a pension credit for each year or part of a year during which he or she paid contributions to a pension plan applicable to a Member of the National Assembly or to a Member of the Parliament of Canada that may be counted under this plan, and in respect of which her or she is not entitled to a pension under such a plan or another Act provided he or she applies and pays on the conditions and in the manner prescribed by regulation, an amount equal to the contribution that would have been withheld under the plan from the indemnity to which he or she is entitled at the time of the application for each year and part of a year so counted.

The retirement pension shall be equal to the aggregate of the pension credits accumulated. A person 60 years of age or more who ceases to be a Member is entitled, upon application, to a retirement pension.

A person under 60 years of age is entitled, upon application, to a retirement pension reduced, for its duration, by 0.25 % for each month between the date on which the pension is payable and the date on which he or she attains 60 years of age.

The retirement pension is payable at the latest from December 31 in the year in which the person attains 69 years of age, even if the person has not ceased to be a Member on that date.

The retirement pension is payable to a person 60 years of age or more who ceases to be a Member from the date on which the person ceases to be a Member, regardless of the date of the application.

The retirement pension is payable to a person under 60 years of age who ceases to be a Member from either the date on which the application is received, or any date mentioned in the application and subsequent to the date on which the application is received, but not later than the date on which the person attains 60 years of age. However, if the latter person applies for a retirement pension after turning 60 years of age, the retirement pension is payable from that date.

Instead of receiving a reduced retirement pension, a person who is under 60 years of age may, upon an application made in accordance with the conditions and in the manner prescribed by regulation, elect to receive payment of the actuarial value of the reduced pension. This amount bears interest, in the manner and at the rate prescribed by regulation, from the date on which the retirement pension would have been payable until the date on which payment is made. The amount shall be transferred to a locked-in retirement account with a financial institution chosen by the person. Payment of this amount shall cancel any entitlement to the retirement pension.

Every person who was a Member before January 1, 1983 and was still a Member on January 1, 1992 was entitled on that date to a retirement pension equal to 75 % of the aggregate of the contributions he or she paid, or was deemed to have paid, before January 1, 1983 under the *Legislature Act* (c. L-1), indexed until December 31, 1991 in accordance with the said *Act*. However, a person who was receiving a retirement pension under the said *Act* and who was a Member on January 1, 1992 was entitled on that date to the pension to which he or she would have been entitled under the said *Act* if the pension had continued to be paid and indexed until December 31, 1991. The person was deemed to have ceased to be a Member on December 31, 1991 and to have again become a Member on January 1, 1992.

A retirement pension is payable to a person who was a Member before January 1, 1983, from the date on which the person ceases to be a Member or, at the latest, from December 31 in the year in which the person attains 69 years of age. Every person who was a Member before January 1, 1983 and who ceased to be a Member before January 1, 1992 shall continue to receive, for life, the retirement pension he was receiving under the *Legislature Act* (c. L-1) on December 31, 1991. Every person who was a Member after December 31, 1982 and who ceased to be a Member before January 1, 1992 shall continue to receive, for life, the retirement pension he was receiving under this *Act* on December 31, 1991.

Key Elements in Allowable Expenses

(i) Travel Allowance for Political Activities within Québec (tax-free)

This allowance does not apply to Ministers.

A Member is entitled to an allowance and, if applicable to an additional allowance, for travel expenses incurred in relation to political activities within Québec. The allowance is automatically paid *without vouchers being required*, in 12 equal, monthly instalments, on the 1st of the month following the one in which it was payable. It is included with the Member's payroll.

The amount of the allowance ranges between \$6,800 and \$17,300, depending on the group under which the constituency is classified.

In addition to their basic allowance, the Members representing the electoral divisions of Duplessis and Ungava (Northern Québec) are entitled, on presentation of vouchers, to reimbursement of their travelling expenses to a limit of \$4,000 for the annual visit of their riding. Furthermore, the Member for Ungava is entitled to an annual reimbursement (maximum \$12,000) of his travel expenses for visits to the distant native communities in his electoral riding. Likewise, the Member for Duplessis is entitled to an annual reimbursement (maximum \$6,000) of his travel expenses for visits to the communities in his riding that are inaccessible by land.

(ii) Accommodation (Living) Allowance

Any Member whose main residence is outside Québec City or any of its contiguous constituencies is entitled to a maximum of \$13,100 per year for living expenses in Québec City. Qualifying Members are free to rent (with or without a lease), buy property or stay in a hotel.

The Speaker of the National Assembly, the Prime Minister, the Leader of the Official Opposition, the Government House Leader, the Opposition House Leader, the Chief Government Whip, the Chief Whip of the Opposition or the caucus chair of the government party each receive an additional \$3,000.

The living allowance (rent, rental value of property or cost of hotel accommodations) covers, when applicable, the cost of telephone service; upkeep of lodging facilities; parking; electricity; insurance protection against fire and theft and civil responsibility; cable fees; monthly Internet subscription fees; and shared expenses, in the case of a condominium.

Accommodation expenses (hotel receipts, leases, rental receipts, rental value certificates.) are reimbursed on *presentation of appropriate vouchers*.

(iii) Travel Expenses

This allowance does not apply to Ministers.

Each Member is entitled to an allowance of \$0.45 per km for a maximum of 60 round trips per year from his or her constituency office to the Parliament Building by any mode of transportation, based on the distance from the constituency to Québec City. Members with additional responsibilities are entitled to ten additional round trips. Included in the 60 or, where applicable the 70, round trips are 5 round trips for the Member's family.

The Member must furnish proof of travel with his claim. No proof is required if the trip involves mileage under 240 km return.

A Member travelling by plane is eligible to have the following expenses reimbursed, upon presentation of receipts:

- the cost of an economy class plane ticket;
- reservation or administration fees for the plane tickets;
- \$0.45 per km when using his or her own car to drive to and from the airport;
- parking at the airport;
- taxi fare or cost of other commuter service to the airport (up to \$30 each trip without receipts); and
- airport facilities improvement fees, even without receipts.

A Member travelling on a chartered flight, by limousine or taxi, whether or not the cost is shared with other Members, is entitled to an allowance equivalent to \$0.45 per km.

(iv) Constituency Allowances

These do not apply to Ministers.

Members are eligible for an allowance valued between \$37,700 and \$41,700 per fiscal year for the office, depending on the constituency.

The following operational costs are eligible for reimbursement, upon presentation of receipts:

- office space rental;
- the rental or purchase of furniture and office equipment;
- purchase of stationery, envelopes and office supplies;
- mail and messenger services;
- cleaning and maintenance of office, furniture and equipment;
- identification signs;
- rental taxes;
- insurance (fire, theft, civil responsibility);

- printing cost of speeches delivered by the Member in the Assembly, business cards, invitation and greetings cards, and other stationery items;
- expenses for parking, snow removal, moving and repair;
- expenses for the purchase, installation and maintenance of photocopiers, fax machines, pagers and telephone-answering devices;
- expenses for the rental, installation and maintenance of pagers and telephone-answering devices;
- registration and notary fees;
- purchase of or subscriptions to newspapers;
- publicity costs related to the function of the Member;
- fees for creating and maintaining a web site on Internet;
- fees for making or purchasing promotional material related to the function of the Member, excluding the cost of 30 Québec flags (4' x 6') which are given each year to the Member by the Assembly;
- expenses related to leasing of meeting rooms;
- expenses related to hospitality extended to constituents;
- expenses incurred for meetings and receptions held at the Member's riding office or in a meeting room rented for these purposes;
- Member's registration at conferences, congresses, seminars or symposia;
- Language-class fees (the Assembly pays up to \$1,500 per year);
- Costs of printing and delivering unaddressed mail or of publication of information material in a newspaper (The contents of such mail or material may not seek to obtain membership or financial contributions to a political party, nor may they encourage electors to participate in an advocacy activity, or include any form of petition or invitation to sign one. Visual identification related to a political party is forbidden. Furthermore, unaddressed mail and texts of an informational nature may be neither published nor distributed once a general election or a referendum has been officially declared).

Telecommunications expenses are paid by the National Assembly. These include installation and rental expenses for cable service connection; installation and subscription fees to Internet; the riding office telephone system; the Member's calling card and cellular phone, including local and long distance calls made by the Member and his staff in the performance of their duties.

Mailing costs of non-partisan material sent by the Member from his or her office at the National Assembly are charged to the Assembly. Only non-partisan political activity may be charged to this allowance.

At the end of his or her term of office, the Member must return all goods acquired with allowances to the Assembly. The Member can purchase these goods, at fair market value, from the Assembly if the incoming Member does not wish to keep them.

(v) Member's Staff

Members receive between \$131,783 and \$150,335 annually for hiring personnel, as well as for the payment of professional services. Members of the Official Opposition receive between \$126,783 and \$145,335 annually.

Each Member hires his or her personnel, which is composed of advisors, political attachés and support staff. The Member determines staff duties and responsibilities, as well as remuneration. The remuneration of an employee is restricted to the annual maximum salary level of the work category to which he or she belongs.

Persons employed by a Member are considered the Member's employees and are consequently not part of the Québec Civil Service, unless they were employed as civil servants prior to joining a Member's staff.

Staff employed by a Member are entitled to the same fringe benefit package as Québec civil servants. These benefits do not apply to contract employees hired by a Member.

The Member also disposes of an annual amount ranging between \$2,701 and \$6,744 for the reimbursement of his or her staff's travel expenses.

The Member must provide proof of hiring to the Personnel Department for each staff member. Travel expenses are reimbursed on presentation of vouchers.

(vi) Mailing, Printing, Communications (Telephone) Allowance

On-going mail costs of constituency office are paid by the National Assembly.

Mailing costs of non-partisan material sent by the Member from his constituency office are included in the allowance granted for the operations of his constituency office, as are on-going printing costs of constituency office.

HOUSE OF COMMONS:**Materials Reviewed:**

- *Members' Allowances and Services Binder, House of Commons* (April 2006); and
- *By-laws of the Board of Internal Economy, House of Commons* (January 2006)

Analysis:***Key Elements in Compensation Structure******(i) Sessional Allowances***

Members of Parliament are entitled to a sessional allowance, retirement benefits and a number of other benefits. An annual sessional allowance of \$147,700 is payable to Members in accordance with the *Parliament of Canada Act*, R.S. 1985, c. P-1.01. Members who occupy certain offices and positions are entitled to additional remuneration in accordance with the *Parliament of Canada Act*. The additional salaries as of April 1, 2006 were as follows:

Position	Additional Salary
Prime Minister	\$147,700
Speaker	\$70,800
Leader of Official Opposition	\$70,800
Cabinet Ministers	\$70,800
Ministers of State	\$70,800
Secretaries of State	\$53,100
Leaders of other Opposition Parties	\$50,400
Deputy Speaker	\$36,800
House Leader of the Official Opposition	\$36,800
Chief Whips (Government and Official Opposition)	\$26,700
Parliamentary Secretaries	\$14,900
Deputy Chair (Committees of the Whole)	\$14,900
Assistant Deputy Chair (Committees of the Whole)	\$14,900
House Leaders of other Opposition Parties	\$14,900
Deputy House Leaders of Government and Official Opposition	\$14,900
Chief Whips (Other Opposition Parties)	\$10,500
Deputy Whips (Government and Official Opposition)	\$10,500
Caucus Chairs	\$10,500

(Government and Official Opposition)	
Chairs of Standing, Special, Standing Joint and Special Joint Committees, excluding the Liaison Committee and the Standing Joint Committee on Library of Parliament	\$10,500
Caucus Chairs (Other Opposition Parties)	\$5,400
Deputy House Leaders (Other Opposition Parties)	\$5,400
Deputy Whips (Other Opposition Parties)	\$5,400
Vice Chairs of Standing, Special, Standing Joint and Special Joint Committees excluding the Liaison Committee and the Standing Joint Committee on the Library of Parliament	\$5,400

The Sessional allowances and additional salaries are adjusted each year on April 1 according to the index of the average percentage increase in base rate wages for a calendar year in Canada, resulting from major settlements negotiated in the private sector.

A deduction of \$120 is made from the sessional allowance for each day beyond 21 days in a session in which a member does not attend a sitting in the House for reasons other than illness or official business. For every month that the House is sitting, a Member must provide the Pay and Benefits Section with a statement indicating the number of days he or she attended during the month, including the days he or she did not attend for the following reasons: illness, participation in other public or official business, service in the Canadian Armed Forces, or the adjournment of the House. No deductions are made from House Officers' additional salaries.

(ii) *Pension*

The *Members of Parliament Retiring Allowances Act*, R.S. 1985, c. M-5, (MPRAA) provides pension coverage for Members and House Officers of the House of Commons. Members receive a number of benefits, subject to certain restrictions, including a Retiring Allowance at age 55; supplementary retirement benefits; continuation of payroll benefits; and survivor benefits.

Under the MPRAA, Members must contribute 7% of their sessional allowance toward their retirement benefits. Members receiving additional salaries or allowances for extra duties, such as House Officers, Ministers, Whips, and Parliamentary Secretaries, may contribute 7% of their additional allowances. Special buy-back options are available under certain circumstances for the purchase of further pensionable service credits. This contribution complies with the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.) respecting pension arrangements in Canada.

A Retirement Allowance is paid to a former Member who has made contributions for at least six years and is 55 years of age or older. The amount of the allowance is based on the total number of years of pensionable service and the average annual sessional allowance over the best consecutive five years of service. A Member is deemed to have met the maximum contributions with 25 years of pensionable service. The Retirement Allowance or other benefit payable to a former Member is suspended in respect of any period during which that person subsequently becomes a Senator or a Member of the House of Commons, and during any period in which the former Member subsequently becomes employed with the federal government.

Members who do not have the six years minimum pensionable service for the Retirement Allowance are entitled to a Withdrawal Allowance. A Withdrawal Allowance is a lump-sum payment equal to the total sum of contributions paid by the Member, plus the interest compounded annually at 4%. It is payable immediately upon ceasing to be a Member.

Under the *Parliament of Canada Act*, Members who are ineligible for an immediate pension under the *Members of Parliament Retiring Allowances Act* are entitled to a severance allowance upon ceasing to be a Member. The severance allowance is a lump-sum payment equal to 50% of the total sessional allowance plus any additional salary as of the date prior to ceasing to be a Member. Lastly, a Member who is 65 years of age or over, and who resigns by reason of disability, may elect to receive a Disability Allowance.

(iii) *Relocation Expenses*

Once per Parliament, at any time following their election to the House of Commons Members can relocate their primary residence or establish a secondary residence in the National Capital Region. Relocation is considered a compensation benefit. Members may relocate back from the National Capital Region to a residence in Canada within one year of ceasing to be a Member. The following actual relocation expenses may be reimbursed:

- packing, unpacking and moving furniture etc.;
- shipping up to two family vehicles;
- insurance premium of household effects;
- in-transit storage of household goods; and
- incidental expenses related to installation or removal of appliances, utilities, telecommunications, or security systems.

The following restrictions and limitations apply:

- all relocation expenses must be claimed within one year of ceasing to be a Member;
- financial Management Operations must approve in advance any in-transit storage of household effects; and
- moves must be direct from one address to another. However, Members will not be reimbursed, in whole or in part, to relocate from one National Capital Region residence to another.

Generally, travel expenses of the Member, dependants and spouse residing with the Member will be reimbursed when relocating to the National Capital Region and relocating back to the residence elsewhere in Canada. Accommodation, meal and incidental expenses will not be reimbursed. However, when travelling under the Travel Points System (described below) Members may claim their personal accommodation, meal and incidental expenses as a charge to their Travel Status Expenses Account.

Key Elements of Allowable Expenses

The following outlines the allowable expenditures and budgets allocated to Members of Parliament.

(i) Budget Allocations

Members are provided with operating funds, office premises in the Parliamentary precincts, and goods and services to be used to carry out their parliamentary functions. Following an election, budgets will be pro-rated from the date of the general election or by election to the end of the fiscal year. The following is a summary of the 2006-2007 Budget Allocations:

2. Summary of Budget Allocations

Allocation	Fiscal year 2006-2007	Description
Member's Office Budget (MOB) Basic Budget Add: (if applicable) + Elector Supplement + Geographic Supplement + Schedule 3 Supplement	\$268,300	The Member's Office Budget provides Members with an annual budget to pay employee salaries, service contracts, some operating and travel costs, and other expenses. See the appendix Member's Office Budget by Constituency 2006-2007.
Miscellaneous Expenditures Account	3% of the MOB	This account allows Members to charge certain hospitality expenses related to the Members' parliamentary, non-partisan functions. See the appendix Financial Limits by Constituency 2006-2007.
Advertising Expenses Account	10% of the MOB	This account allows Members to inform their constituents about matters related to their parliamentary functions including staff recruitment notices; public meeting announcements, change of address for constituency office(s); and congratulatory messages or greetings to constituents. See the appendix Financial Limits by Constituency 2006-2007.
Other Allocations:		
Constituency Office Furniture and Equipment Improvement Fund	\$5,000	This fund allows Members to charge office furniture, equipment, computers and peripherals if purchased using the House Administration's standing offers. For more information, see the Constituency Office and Services chapter.
Travel Status Expenses Account	\$24,000	This account allows Members to charge some travel related expenses they personally incur while in travel status. For more information, see the Travel Chapter.
Travel Points System	64 travel points	This system ensures that Members have the same transportation resources regardless of where their constituency is located. Members are allocated 64 regular travel points each fiscal year of which 25 points may be used as a special trip. For further information about the Travel Points System, see the Travel chapter.

(ii) Members' Office Budget

The Board of Internal Economy (BOIE or Board) provides and regulates the use of an annual Member's Office Budget to pay employees' salaries, service contracts, some operating and travel costs, and other expenses as determined by the Board.

The Member's Office Budget consists of a basic office budget and, for those who represent densely populated or geographically large constituencies, an elector supplement and/or a geographic supplement. Members who represent constituencies listed in Schedule 3 of the *Canada Elections Act*, R.S.C. 2000, c. 9, also receive a Schedule 3 supplement of \$15,860 and Members representing Western Arctic and Nunavut receive \$19,030. The Board of Internal Economy sets the basic budget, and may adjust it from time to time. The basic budget is currently set at \$268,300 for all constituencies. Members who represent densely populated constituencies may receive the elector supplement; this is added to the basic budget when there are 70,000 or more electors on the official voters list for a Members constituency.

The following are the annual elector supplements in effect for the 2006/2007 fiscal year:

Number of Electors	Supplement
150,001 or more	\$49,140
130,001 to 150,000	\$40,940
110,001 to 130,000	\$32,760
90,001 to 110,000	\$24,580
80,001 to 90,000	\$16,390
70,000 to 80,000	\$8,200

There is also the geographic supplement for those who represent constituencies with 500 square kilometres or more; the amounts are as follows:

Area (Square kilometres)	Supplement
500,001 and more	\$49,850
200,001 to 500,000	\$35,120
75,001 to 200,000	\$28,330
20,001 to 75,000	\$20,390
15,001 to 20,000	\$18,130
8,001 to 15,000	\$15,860
3,001 to 8,000	\$7,930
500 to 3,000	\$4,530

Members may carry forward into the next fiscal year the unspent portion of the previous fiscal year's Member's Office Budget, excluding any carry-forward from a prior year, to a maximum of 5% of the approved budget. There is no carry-forward between Parliaments.

The Member's Office Budget is used for the employees' salaries, service contracts, advertising, office operation costs and some travel expenses subject to the direction and restrictions of the Board of Internal Economy. The following is a Schedule of Rates:



Appendix

Schedule of Rates

Item	Rate				Effective date
Annual Maximum Salary	\$74,743 per employee				April 1, 2005
Annual Maximum Service Contract Limit	\$74,743 per contractor				April 1, 2005
Maximum Contractor Per Diem	\$600 per day				March 7, 1990
Travel Status Expense Account	\$24,000 per fiscal year				April 1, 2006
Constituency Furniture and Equipment Allowance	\$5,000 per fiscal year				April 1, 2005
Per Diem Rates	Provinces *	Yukon	N.W.T.	Nunavut	May 1, 2006
	\$	\$	\$	\$	
Breakfast	12.50	13.95	12.95	20.35	
Lunch	12.00	13.75	14.90	21.60	
Dinner	33.60	43.25	47.00	55.85	
Incidental Expense Allowance	<u>17.30</u>	<u>17.30</u>	<u>17.30</u>	<u>17.30</u>	
Total	75.40	88.25	92.15	115.10	
	* When travelling in the USA, per diem rates are paid in US funds				
Private Accommodation Rate	\$50 per night				October 20, 2003
Secondary Residence Rate	\$25 per day				April 1, 2004
Kilometre Rate	\$0.471 per kilometre				May 1, 2006
Taxi and Bus Reimbursement	Receipts required for amounts over \$25				
Preferred Bulk Postal Rate (applicable only when items are mailed from House of Commons Postal Stations)	\$0.82 per kilogram				January 1, 1996

Note: The revised kilometre rate effective September 1, 2006 is \$0.487 per kilometre.

Ottawa and constituency office employee salaries are charged to the Member's Office Budget. The Board of Internal Economy sets a maximum annual salary of \$74,743 and the terms and conditions of employment. The costs of service contracts are charged to the Member's Office Budget, and are subject to a maximum contract limit of \$74,743 per year or \$600 per day as set by the BOIE. Members may use up to 10% of their Member's Office Budget for advertising expenses.

Members will have an office in Ottawa and usually one or more offices in their constituency. In Ottawa, Members are provided with a furnished office within the Parliamentary precincts that includes standard computers and office equipment. The House Administration provides services to Members, including mail, messenger, printing

and telecommunications. These services are generally charged against the House Administration's budget and are subject to certain conditions. In the constituency offices, most operating expenses, such as leases, equipment and maintenance, are charged to the Member's Office Budget. Members may charge some of their travel expenses and those of their authorized travellers to the Member's Office Budget. These expenses include:

- travel within the province or territory in which the Member's constituency is located;
- travel within the National Capital Region at the approved kilometre rate;
- travel for Members whose constituencies are located in the National Capital Region at the approved kilometre rate;
- employee travel to attend training; and
- accommodation, meals and incidental expenses of employees travelling on parliamentary business.

Up to 3% of the Member's Office Budget may be used as a Miscellaneous Expenditures Account. This amount cannot be increased by a carry-forward.

The following hospitality expenses related to the Member's Parliamentary functions, but excluding partisan activities, may be charged to the Miscellaneous Expenditures Account:

- meals for the Member and guest when accompanied by one or more guests;
- tickets for meals with service groups, at community events or other meetings of a non-partisan nature;
- food and any beverages served at any meetings and non-partisan events;
- purchase of a gift not exceeding \$100 given as a matter of protocol on official occasions; and
- small token items such as buttons, pins, ribbons and certificate holders (except for promotional items with the Member's contact information which would be considered an advertisement expense).

To receive reimbursement against the Miscellaneous Expense Account, the Member must provide original receipts and must personally sign the invoice or expense claim. This responsibility cannot be delegated.

The BOIE has set some restrictions regarding the use of the Member's Office Budget, including the Miscellaneous Expenditures Account. This budget may not be used for:

- personal expenditures, such as personal meals and traffic violation fines;
- hospitality expenses for partisan events;
- membership and tournament fees;
- purchase of a gift exceeding \$100.00;
- purchase of a gift certificate;
- purchase or rental of formal wear;
- donations or contributions of any kind, direct or indirect, including any fundraising meals or events;

- sponsorship of events, groups or causes;
- rental or purchase of furniture for the Ottawa office, except where authorized by the Board;
- purchase or long-term lease of motor vehicles, including acquisition costs and financing charges for mobile office;
- riding Association meeting announcements; and
- legal fees, except those related to the preparation of constituency office leases.

(iii) *Staff*

Members may hire support staff; all salaries are paid from the Member's Office Budgets or House Officer's Office Budget, as described below. Members and House Officers are the employers of their employees and as such may recruit, hire, promote or release employees, as well as determine the duties to be performed, hours of work, classification of positions and salaries.

(iv) *House Officers Office Budget Allocations*

The Board of Internal Economy provides each recognized party with an Annual Research Office Budget, an Information Technology Budget, a Caucus Translation Service Budget and a National Caucus Meeting Budget. The Annual Office Budgets for House Officers, established based on a party representation formula approved by the Board of Internal Economy, are as follows:

2006-2007 Annual Office Budgets for House Officers

	Government	Official Opposition	Bloc Quebecois	NDP
Party Leaders	-	\$3,813,575	\$2,096,050	\$978,500
House Leaders	-	\$442,900	\$309,000	\$1,053,175
Research Offices	\$2,412,775	\$2,372,219	\$1,617,100	\$1,053,175
Chief Whips	\$579,633	\$514,743	\$322,648	\$210,635
Information Technology	\$256,470	\$234,840	\$181,280	\$72,100
Caucus Chairs	\$94,200	\$86,850	\$68,650	\$60,950
Stornoway	-	\$151,133	-	-

The Information Technology Budget referred to above is for each recognized party; it is allocated to be used to acquire computer equipment, including computers and laptops, printers, peripheral devices, personal digital assistance and software, or to acquire consulting services. Each party is also provided with a budget of \$125,000 for translation expenses. In 2006-2007, each recognized party was provided with a budget of \$46,000 for reasonable expenses incurred for National Caucus Meetings. These meetings may be held within or outside the National Capital Region. Allowable National Caucus Meeting charges include staff travel, accommodation and related administrative support costs. The

Chief Whip or a person designated by the party leader must approve these expenses and original receipts must be provided.

The Annual Research Office Budget is provided to pay employees' salaries, translation and service contracts. This budget is allocated at the beginning of each fiscal year on April 1.

(v) *Ottawa Office and Services*

Members are provided with an office within the Parliamentary precincts. Members are also provided with office furniture, equipment and supplies for their Ottawa office, based on a standard office allocation approved by the Board of Internal Economy. Members and House Officers' standard furniture, equipment and supplies are as follows: furniture, photocopiers, computer and laptop equipment, televisions, telephones and long distance, VCRs/DVDs, wireless devices, regular office supplies, fax machines, and reference materials. All purchases remain the property of the House Administration, and may not be transferred to the constituency office. Members must consult with the appropriate House Administration service before making purchases to ensure that the equipment conforms with the House Administration's technical and service standards, to take advantage of any standing offers that usually offer the best prices, and to record equipment warranties. Members are provided with standard office supplies such as pens, post-it notes, and desktop items. Reference materials will be charged to the Member's Office Budget; they include: dictionaries, books, newspaper and periodical subscriptions, and any fees for access to information requests personally submitted by the Member.

All assets provided by the House Administration or charged to the Member's Office Budget again are the property of the House of Commons. Members may not personally fund, in whole or in part, the purchase of any House of Commons assets.

Members also have access to many printing-related services including document preparation, digital copying, offset printing, bindery services, and consulting and planning services; these are subject to some restrictions. The following are some items available within printing services: householders, ten per centers, personalized stationery, season's greetings cards, and printing on demand.

Householders are printed materials sent by Members to inform their constituents about Parliamentary activities and issues. Members are entitled to print and mail up to four householders per calendar year. Ten per centers are printed or photocopied material reproduced in quantities not exceeding 10 percent of the total number of households in a Member's constituency. Quantities exceeding that amount will be considered householders, and will be deducted from the Member's householder allowance. Each fiscal year, Members are entitled to personalized stationery printed in two colours at House expense. This includes personalized letterhead to a maximum of 12,000 sheets, and also additional personalized letterhead on more economical grade of paper in a quantity equal to the number of households in the Member's constituency. Personalized stationery also includes business cards for Members, wish cards, and note paper and pads.

Members are also entitled to 2,000 full-colour photograph cards, or personalized cards printed in two colours provided by printing services. Cards beyond the 2,000 limit may be charged to the Member's Office Budget. Members are entitled to up to ten copies of Committee transcripts at House expense.

Members and House Officers may not use the House Administration printing and photocopying services, the Member's Office Budget or the House Office Budget for the following:

- solicitations for membership in any political party;
- solicitations for monetary contributions for any political party;
- provincial, municipal or local election campaign material;
- large volume requests for material that have been previously duplicated that fiscal year for the Member.

(vi) *Constituency Office and Services*

Members may establish one or more offices in their constituencies. There are specific entitlements and services for Members in their constituency offices.

Members have a number of options for locations when establishing a constituency office, such as an office anywhere *within their* constituency, including buildings managed by Public Works and Services Canada. Members may also share office space with another Member, a Member of a provincial legislature or an elected municipal representative. At times, Members use mobile homes or house trailers as constituency offices. In order to charge mobile office expenses to the Member's Office Budget, the unit must be equipped with a suitable desk, table and chairs, must remain in the constituency at all times, and must be exclusively used as a constituency office. Members' constituency offices are usually located within the constituency; however, should a Member need to establish a constituency office within the boundaries of another Member's constituency, the prior written consent of that Member must be obtained.

Members may charge office furniture, equipment, computers and supplies for the constituency office to the Member's Office Budget, or under certain conditions up to \$5,000 per fiscal year to a House Administration Central Budget called the Constituency Office Furniture and Equipment Improvement Fund. The Board of Internal Economy has established rules and limitations regarding the acquisition and care of these items, as follows:

- Following a general election or by-election, the new Member assumes custody and use of existing constituency office furniture and equipment from the previous Member. Members may purchase or lease furniture or equipment required for a typical office, such as desks, chairs, bookcases and filing cabinets, photocopiers, water cooler and services. Members may acquire furniture and equipment from any supplier and charge the cost to the Member's Office Budget. However, Members are also provided with a House Administration Central Budget called the Constituency Office Furniture and Equipment Improvement Fund to which they may

charge office furniture if purchased from House Administrations standing offers;

- Members may modestly and professionally decorate their offices in standard office style. They may charge to their Member's Office Budget decoration, artwork, and framed or unframed prints up to a maximum of \$350 per item;
- Members may acquire computers, printers and other hardware from any supplier, and charge the cost to their Member's Office Budget. Or, they can use the Constituency Office Furniture and Equipment Improvement Fund to which they may charge these items if purchased from House Administration standing offers;
- Members are provided with the following telephone services in their primary constituency office: four telephone sets and lines, one fax line, one toll free number, and wireless devices and airtime. Members will designate one constituency office as their primary constituency office for these services. Additional telephones and services in either the primary or secondary constituency offices will be charged to the Member's Office Budget. Members may purchase or lease fax machines for their constituency office or the Member's residence in their constituency, as well as an additional telephone line for that purpose;
- Reasonable quantities and standard stock supplies, such as letterhead, paper and pens, are provided and shipped to the constituency office by the House Administration at no cost to the Member;
- Members may also charge the following reference materials to their Member's Office Budget: dictionaries, books, newspaper and periodical subscriptions, and fees for access to information requests; and
- Members may charge plants and floral arrangements, flags, Remembrance Day wreaths, seasonal decorations, and items of office-related hospitality (such as coffee makers, cups, spoons and drinking glasses) to their Member's Office Budget.

Again, all assets provided by the House Administration or charged to the Member's Office Budget are the property of the House of Commons. Some of the services provided to Members in Ottawa are also available for their constituency office, including postal privileges, printing services, training and translation.

Members may use up to 10% of their Member's Office Budget for advertising expenses. The purpose of advertisement is to allow Members to communicate with their constituents about the following:

- their office location and contact information;
- assistance and services they provide;
- meeting announcements;
- congratulatory messages or greetings to constituents; and
- parliamentary functions, including partisan opinions and advocacy statements.

Advertisements must support at least one of the purposes outlined above, must contain the Member's name and must provide a means to contact the Member, such as telephone or fax number, street or Web site address. A Member may advertise in local newspapers, billboards, event programs or booklets, newsletters, or on billboards, television, radio or other commercial media commonly available. Members can also use promotional items of minimal value, such as book marks, calendars and refrigerator magnets.

Advertising is a communication method, not a form of sponsorship or a support mechanism for community groups and charities. Therefore it cannot be used to:

- make a donation or contributions of any kind;
- sponsor or provide financial assistance to groups or causes (golf tournaments, concerts, festivals, charitable activities, sport teams);
- display a sign of a particular event; or
- create, finance or contribute to the operating costs of an Internet site.

Members may share an advertisement with another federal Member or provincial or municipal elected official from the same community or region.

Requests for advertising reimbursements or payments must include:

- an invoice printed on the official letterhead of the business organization that provided the advertisement;
- a copy of the advertisement in the published format, tear sheet, script for radio or television ads, the Internet link or a hard copy of a web ad; and
- the authorization and signature of the Member.

Lastly, allowable expenses that can be charged to the Member's Office Budget include things such as meeting rooms, parking, television, courier services and moving expenses.

(vii) Travel

To facilitate Members' travel, the Board of Internal Economy provides Members with:

- (a) the Travel Points System;
- (b) the Travel Status Expenses Account; and
- (c) the Member's Office Budget.

(a) Travel Points System

The Travel Points System ensures that Members have the same transportation resources regardless of where their constituency is located. Members are allocated 64 travel points each fiscal year. A travel point is equivalent to one return trip in Canada. Members may allocate some of their travel points to a designated traveller, dependants and eligible employees, within the limits determined by the Board of Internal Economy. Travel points are allocated on the beginning of each fiscal year on April 1. Unused points may not be carried over to the next fiscal year. A regular trip is considered travel between Ottawa and the Member's constituency. Members may allocate:

- up to 9 of the 64 regular trips to the dependants; and

- up to a total of 15 of the 64 regular trips to the dependant, eligible employees or parliamentary interns.

Members may use up to a maximum of 25 of the 64 travel points for special trips. Special trips are considered other travel in Canada that uses the Travel Points System. Members may also allocate some or all of the 25 special trips to their designated traveller, and:

- up to 6 points for special trips to their dependants, apart from the 25 special trips mentioned;
- up to 6 of the 25 points for special trips to eligible employees that accompany the Member or House Officer on trips relating to parliamentary business; and
- up to 6 of the 25 points to special trips to eligible House Officers' employees when accompanying the House Officer on trips relating to parliamentary business.

The 25 travel point limit for special trips does not apply to the Speaker, Party Leaders, House Leaders and Chief Whips. Members may also use up to 4 of their 25 special points for trips to Washington, DC, if the travel is in support of a parliamentary function, are between Ottawa or the Member's constituency and Washington DC without stopovers, and the Member is the traveller.

For all travel, Members and their authorized travellers must select the most economical, yet suitable, means of transportation. Members, the designated traveller and the dependants may travel by any class other than first class. For air travel, trips that include a planned stop over will be counted as a special trip against the Travel Points System. Members, their spouses and dependants receive free train privileges under the VIA Rail Canada policy. No travel points are deducted when the free train privileges are used. However, when the train travel is not included in the free rail privileges, Members may charge the cost of meals, accommodations and seat upgrades to the Travel Points System, up to the maximum cost allowed for air transportation plus local ground transportation to and from the nearest airport. These costs may be charged to the Member's Office Budget or the Travel Points System, depending on the circumstances of travel. For instance, travel within the Member's constituency or the territory in which the Member's constituency is located may be charged to the Member's Office Budget or the Travel Points System for transportation cost.

Members and their authorized travellers may use their own car at the kilometre rate determined by the Board of Internal Economy. A formula is used based on rates set by the Executive Treasury Board. Members and their authorized travellers may also use rented vehicles. However, the combined cost, including local ground transportation, cannot exceed the cost of the allowed air transportation. Costs are charged to the Travel Points System or the Member's Office Budget as appropriate. The kilometre rate currently is 48.7 cents per kilometre. For bus transportation only actual, receipted costs will be reimbursed. Again, they may not exceed the costs allowed for air transportation, including local ground transportation.

The rate of the reimbursement for Members operating a privately owned or leased aircraft or boat will be determined on a case-by-case basis. Members will be reimbursed up to the maximum cost of the equivalent commercial airfare on days when commercial flights are available for chartered aircraft or boat. Otherwise, the Member will be reimbursed for actual cost. Members may charge the cost of charters to their Member's Office Budget for travel within the province or territory of their constituency, or use the Travel Points System for other allowable travel. If a Member uses the Travel Points System for chartered aircraft or boat, travel points will be deducted for each return trip as follows:

- When a designated traveller, dependants or employees accompany a Member, only one point will be deducted for the trip and charged to the Member's account;
- When the Member's designated traveller, dependants or employees use a charter and a member is not present, only one point will be deducted and charged to the traveller identified by the Member; and
- When two or more Members share a charter, one point per Member will be deducted.

As mentioned above, local ground transportation expenses are recoverable by a Member. When a Member is travelling under the Travel Points System, local ground transportation costs for travel to and from train and bus stations or airports are considered part of the cost of the trip. Travellers will be reimbursed as follows:

- Taxi and bus services are reimbursed at the cost incurred. Original receipts are required for amounts over \$25;
- Travel in personal vehicles is reimbursed at the approved kilometre rate. Kilometres travelled include round-trip distances to and from airport, rail and bus terminals;
- Original receipts must be provided to reimburse parking costs related to allowable ground transportation expenses;
- Bridge, ferry, road and tunnel tolls are reimbursed at the cost incurred; original receipts are required.

For reimbursement of claims, all travel claims must be personally signed by the Member and should be submitted monthly. Members may not use the Travel Points System or their Member's Office Budget for travel outside of Canada, except as may be otherwise indicated or approved.

(b) Travel Status Expenses Account

Members are in travel status when they are 100 kilometres from their primary residence and travelling;

- in and between Ottawa and their constituencies;
- within their constituency, province or territory;
- within the National Capital Region;
- elsewhere in Canada; or
- in and between Washington, DC and Ottawa or their constituencies.

When Members are in travel status, they may charge their travel-related accommodation, meal and incidental expenses to the Travel Status Expenses Account, subject to certain conditions as determined by the Board of Internal Economy. The Board of Internal Economy has set a maximum limit of \$24,000 that Members may claim against the Travel Status Expenses Account for the fiscal year 2006/2007.

When Members are in travel status, their meals and incidental expenses are reimbursed based on the per diem rates approved by the Board of Internal Economy (see previous Schedule of Rates).

Members who maintain a primary residence within 100 kilometres of the Parliamentary precincts, or whose constituency is located within the National Capital Region, may claim breakfast and dinner on days when the House is sitting. The Members working a minimum of 11 hours, including transit time to and from the Member's home, will be reimbursed at the provided per diem rates for meals.

When in travel status, Members may charge hotel, motel or private accommodation expenses to the Travel Status Expenses Account as follows:

- hotels and motels at actual costs - original receipts must be provided; and
- private non-commercial accommodation, other than a secondary residence owned by a Member within the National Capital Region, at the private accommodation rate of \$50 per night.

Members may choose to lease, rent or buy a long-term secondary residence in the National Capital Region or the constituency. A Member must file a Declaration of Primary and Secondary Residences Form to identify the location of their primary residence. Members who have a primary residence in the constituency and own a second residence in the capital, or vice versa, must also declare the location of their secondary residence. Members may claim the secondary residence expenses described below as a charge to the Travel Status Expenses Account:

- Members who rent or lease a secondary residence may claim reimbursement for the following receipted expenses: rental of furnished and unfurnished apartments, condos or homes; one basic telephone line; Basic cablevision; utilities; and one parking space.
- Members who own a secondary residence may claim an accommodation rate of \$25 per day for each day it is available for the Member's occupancy and is not rented to another person.

Members may not claim any of the following as secondary residence expenses:

- seasonal or recreational dwellings such as cottages, ski chalets or campsite rental fees;
- internet access fees (which are chargeable to the Member's Office Budget);
- space used as a Member's constituency office;
- real estate fees;
- legal fees;

- house finder fees;
- mortgage payments;
- lease cancellation charges;
- local moving costs;
- furniture, furnishings or equipment; and
- mobile homes or recreational vehicles.

Members who maintain a primary residency within 100 kilometres of the Parliamentary precincts, or whose constituency is wholly within the National Capital Region, may claim overnight accommodation when they are required to remain for House of Commons or Committee business, or in exceptional or emergency situations, such as when they cannot safely return home due to bad weather. Original receipts are required to claim reimbursement. However, Members whose residences are within 16 kilometres of the Parliamentary precincts may not claim this provision.

(c) Travel Expenses Chargeable to the Member's Office Budget

Members frequently travel within their constituency and within the province or territory in which their constituency is located. Members may charge their transportation and other travel-related expenses to their Member's Office Budget. For details and rates regarding air, rail, car, bus or charter travel, please see the above discussion.

- Members may claim the kilometre rate for distances travelled in their constituency in their personal vehicles. For trips over 80 kilometres, Members must provide the date, points of departure and destination, and the number of kilometres travelled. For trips less than 80 kilometres, Members need only report the total number of kilometres travelled in the month.
- Members may claim a maximum of four consecutive nights' accommodation costs in each location, when travelling within their constituency, province or territory. Members representing constituencies in Ontario and Quebec may not use this provision to pay for accommodation within the National Capital Region.

Members may charge to their Member's Office Budget expenses for parking, taxis and public transportation personally incurred while travelling in the National Capital Region on parliamentary business. Original receipts are required to claim reimbursement.

Members who maintain a primary residency within 16-100 kilometres of the Parliamentary precincts, or whose constituency is located within the National Capital Region, may claim transportation costs at the approved kilometre rate for the commuting distance between the Member's home and the Parliamentary precincts.

Employees must regularly work a minimum of 15 hours per week, or earn a minimum of \$100 a week and be employed by any Member of the House or House Officer for at least three consecutive months, to be eligible to use a Member's travel resources.

Accommodation, meals and incidental costs related to employee travel between Ottawa and the Member's constituency (regular trips) may be charged to the Member's Office Budget when the employee travels between that area for work-related reasons, and is more than 100 kilometres from his or her primary residence. A maximum of two weeks accommodation may be charged per trip; original receipts are required for reimbursement.

When an eligible employee accompanies the Member or House Officer on a trip using a special point, only accommodations, meals and incidentals at the per diem rate can be charged to the Member's Office Budget.

When travelling within the Member's constituency on travel authorized by the Member, any employee meals will be paid from the Member's Office Budget. If the travel is work related and the employee is more than 16 kilometres away from his or her regular workplace during normal meal hours. Reimbursement is based on the actual cost incurred, and cannot exceed the applicable meal allowances.

Authorized travellers representing a Member will be reimbursed for accommodations, meals and incidentals at the approved per diem rate if: the travel is for parliamentary functions; the travel is within the province or territory in which the Member's constituency is located; the person representing the Member is more than 100 kilometres from his or her primary residency; claims are limited to four consecutive nights in each location; and original receipts are provided.

At the Member's discretion, transportation costs of the Member's employee to attend training courses may be charged to the Travel Points System or the Member's Office Budget.

All employee and other designated traveller reimbursement claims must be personally signed by the Member, and should be submitted monthly.

Members may use accumulated frequent flyer points; however, they may not use these points or other promotional benefits for personal travel, only House Administration and constituency business travel. Members may donate unused frequent flyer points to charitable organizations if permitted by the carrier.



Appendix 10.3

Calculations and Assumptions for Intra-Constituency Travel

Appendix 10.3 Calculations and Assumptions for Intra-constituency Allowance

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

Proposed New Rules

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

Riding Name	Meals	Accommodations	# nights in constituency	Travel	Km	other travel requirements- plus \$1000 for other	Total	Rounded amount	District Specific Assumptions
Grand Falls - Buchans	\$3,750	\$1,250	10	\$6,312	15,000	\$1,000	\$11,312	\$11,400	
Harbour Main - Whitebourne	\$3,750	\$250	2	\$4,541	10,000	\$1,000	\$8,541	\$8,600	
Humber East	\$3,750	\$625	5	\$3,479	7,000	\$1,000	\$7,854	\$7,900	
Humber Valley	\$3,750	\$3,125	25	\$8,082	20,000	\$1,000	\$14,957	\$15,000	
Humber West	\$3,750	\$1,875	15	\$4,541	10,000	\$1,000	\$10,166	\$10,200	
Kilbride	\$3,750	\$625	5	\$4,541	10,000	\$1,000	\$8,916	\$9,000	
Labrador West	\$3,750	\$1,250	10	\$4,541	10,000	\$1,000	\$9,541	\$9,600	
Lake Melville	\$3,750	\$1,875	15	\$4,325	6,000	\$2,200	\$9,950	\$10,000	occasional use of ferry, no info on # communities; 3 flights to Churchill Falls
Lewisporte	\$3,750	\$2,500	20	\$5,249	12,000	\$1,000	\$11,499	\$11,500	
Mount Pearl	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
Placentia & St. Mary's	\$3,750	\$2,500	20	\$8,082	20,000	\$1,000	\$14,332	\$14,400	
Port au Port	\$3,750	\$1,250	10	\$3,479	7,000	\$1,000	\$8,479	\$8,500	
Port de Grave	\$3,750	\$1,250	10	\$4,541	10,000	\$1,000	\$9,541	\$9,600	
St. Barbe	\$3,750	\$2,500	20	\$6,312	15,000	\$1,000	\$12,562	\$12,600	
St. George's - Stephenville East	\$3,750	\$1,250	10	\$4,541	10,000	\$1,000	\$9,541	\$9,600	
St. John's Centre	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
St. John's East	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
St. John's North	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
St. John's South	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
St. John's West	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
Signal Hill - Quidi Vidi	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
Terra Nova	\$3,750	\$2,500	20	\$6,541	10,000	\$3,000	\$12,791	\$12,800	small boats/snowmobiles? \$2000
The Straits & White Bay North	\$3,750	\$2,500	20	\$6,312	15,000	\$1,000	\$12,562	\$12,600	
Topsail	\$3,750	\$250	2	\$3,479	7,000	\$1,000	\$7,479	\$7,500	
Torngat Mountains	\$3,750	\$7,500	60	\$34,600	0	\$34,600	\$45,850	\$45,900	normally would not live in district; no roads connecting communities; represents members on # matters outside of district, 4 trips * \$400* 6 communities (scheduled flights), \$2000 for small boats/snowmobile, \$2000 for chartered flights, \$20,000 for 1 round

Appendix 10.3

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



Appendix 10.4

Canadian Legislatures' Provisions re: Donations, 2007

Appendix 10.4 Canadian Legislatures' Provisions re: Donations, 2007

Jurisdiction	Provision re: donations	Rationale
PEI	The Legislative Assembly of does not permit donations as an allowable expense.	
New Brunswick	<p>In New Brunswick donations are generally not an authorized expenditure under a Member's Constituency Allowance.</p> <p>That being said, there are certain exceptions. For example, Members may claim reimbursement for the cost of a Remembrance Day wreath for a cenotaph in the Members' riding, or they may claim the cost of an advertisement in a local newspaper for a charitable organization. In New Brunswick Members receive, in addition to their annual salary, a non-accountable, tax-free allowance to cover costs incidental to their duties as an MLA. Members are free to spend this allowance as they see fit, which may include donations to any charitable organization.</p>	The reason given by NB officials is that the Constituency Office Allowance is only to be used to fund costs associated with running a constituency office. Donations in their opinion do not fall within this category.
National Assembly of Québec	<p>The Members of the National Assembly of Québec are not permitted to make donations to organizations using the allowances granted to them by the National Assembly. Indeed, none of the allowances or budgets granted to Members in accordance with section 104 of the <i>Act respecting the National Assembly</i> (R.S.Q., chapter A-23.1) provides for payment or reimbursement of this type of expense.</p> <p>However, the Members of the National Assembly of Québec may use their non-taxable annual expense allowance, without a voucher, to make donations to organizations of their choice. This allowance currently stands at \$14,467.</p>	
Saskatchewan	Generally, donations or sponsorships are not allowable expenses by MLAs. The Board of Internal Economy addresses this issue in its Directive #4.1 - which states:	These are not considered an appropriate use of public funds.

	<p>No Member shall claim an expense from this allowance for items, services or activities that are:</p> <p>(a) Of a personal nature;</p> <p>(b) Hospitality (meals and beverages other than drinks as referred to in subclause (4)(b));</p> <p>(c) Donations, gifts, or novelty items, other than those items named in subclauses (4)(b) and (d).</p> <p>While gifts and novelty items are unacceptable, certain exceptions are permitted. These include:</p> <p>Provincial and national pins and flags, drinks and photographs with tour groups, wreaths, flowers, plants and books [subclause (4)(b)];</p> <p>Congratulatory plaques that recognize group achievement but which are not gifts to individuals [subclause (4)(d)];</p> <p>An observation that is not normally publicized is that MLAs may make personal donations out of the non-taxable portion of their annual indemnity (\$5400) which is paid out with their monthly salary. This stipend is intended to cover those incidental costs that are incurred by an MLA which are not covered by their allowances.</p>	
Alberta	<p>In Alberta there are no provisions in the legislation governing Members' expenses or in our Members' Services Orders that would allow Members to use their constituency allowances to make charitable donations in cash. The policy document "Expenditure Guidelines for Members of the Legislative Assembly of Alberta" makes it clear that cash donations of any sort are non-compliant expenditures and will not be reimbursed.</p>	
British Columbia	<p>The Comptroller has advised as follows:</p>	<p>Members in constituency are serving their constituents in a</p>

	<p>The BC legislature’s policies are not completely clear on the topic, but the broad guidelines followed by members with respect to charitable donations from constituency funds are that, basically, donations are not allowed.</p>	<p>non-political, non-partisan, and impartial manner. We have taken the view that this approach extends to charities. A member should not be viewed as favouring one charity over another. In other words, a member should donate to all charities or none at all. Since the former is impractical, and costly, the latter is the default policy.</p>
<p>Ontario</p>	<p>Ontario's policy on donations by Members is as follows:</p> <p>Donations can not be made using public funds at the Legislative Assembly of Ontario. More specifically, Members are not able to make donations to specific individuals or organizations within their constituency.</p> <p>Further, the Board of Internal Economy has approved a policy allowing Members to attend events and be reimbursed. If the fee identified to attend the event is a donation, the Member will not be reimbursed by the Legislative Assembly.</p> <p>Additionally, Members are not allowed to solicit donations through their community events either to defray their own costs or to raise funds on behalf of any individual/organization within their constituency.</p>	<p>The rationale for this policy is that Members can not be seen as supporting or providing a benefit to a specific individual or organization within their constituency and not to others. Donations may be seen as furthering the Member's or individual's or organization's own interest.</p>
<p>Manitoba</p>	<p>In Manitoba, donations are part of an authorized category of expenses under the Constituency allowance called Representation expenses, and are limited to 15% of a Member's annual Constituency Allowance amount.</p> <p>The restriction with donations is that donation expenses may be claimed only if they are to a charity or non-profit organization, with no cash</p>	

	<p>donations to an individual. A receipt must be provided, and in addition, it is not possible for a tax credit to be claimed for the donation.</p>	
<p>New Brunswick</p>	<p>In New Brunswick donations are generally not an authorized expenditure under a Member's Constituency Allowance.</p> <p>In New Brunswick Members receive, in addition to their annual salary, a non-accountable, tax-free allowance to cover costs incidental to their duties as an MLA. Members are free to spend this allowance as they see fit, which may include donations to any charitable organization.</p>	<p>The main reason being that the Constituency Office Allowance is only to be used to fund costs associated with running a constituency office. Donations in the Legislature's opinion do not fall within this category. That being said, there are certain exceptions. For example, Members may claim reimbursement for the cost of a Remembrance Day wreath for a cenotaph in the Members' riding, or they may claim the cost of an advertisement in a local newspaper for a charitable organization.</p>
<p>Nova Scotia</p>	<p>In N.S. Members have a non-receiptable constituency expense allowance of \$1000/month which presumably they could use for donation purposes. They have been cautioned about taking a tax deduction against personal income out of an expense allotment however. Members also receive up to \$5500/month for constituency expenses on proven receipt. It is acceptable to allow a receipted claim for a "donation" which is essentially a form of advertising of the particulars of the Member-restricted to name, constituency, office particulars including addresses, contact information, hours, etc. Examples of such allowable "donations" would include an acknowledgement by the relevant group of a contribution to a "brick in the wall" campaign, or being shown as a patron on a local theatre playbill.</p>	

<p>Yukon</p>	<p>There is no provision in Yukon that would permit Members of the Legislative Assembly to claim reimbursement for donations that they might make to individuals, charitable organizations or any other groups.</p> <p>Yukon's situation is very similar to that of New Brunswick. Members receive, in addition to their annual salary, a non-accountable, tax-free allowance to cover costs incidental to their duties as an MLA. Members are free to spend this allowance as they see fit, which may include donations to any charitable organization.</p>	
<p>Nunavut</p>	<p>In Nunavut, donations are generally not an authorized expenditure under a Member's Constituency Allowance or operating budget. Members' Constituency Operating Budgets are only to be used to fund costs associated with running a constituency office. Donations do not fall within this category. However, there are certain expenditures which are close to being considered a donation; for example, Members may claim reimbursement for the cost of "contributions" of up to \$1,000, per year, for food costs for community celebrations (feasts). This is per community, per year, however Members generally only have one or two communities in their riding. A Member or his or her constituency assistant should attend these community celebrations so that the Members' office can be represented and so the expense can be better justified as an expense which allows the Member to liaise with their constituents. Members can also contribute food or flowers to a maximum of \$200 to a grieving family who has lost a loved one. Both of these examples are in keeping with Inuit traditions.</p>	

Source: Correspondence with legislative Clerks, February 2007.



Appendix 10.5

Cost Estimates and Assumptions for New Rules

Appendix 10.5 Cost Estimates for New Rules
Summary Comparison of Estimated Resources and Allowances-Based on Maximums
Based on Report, Draft Act and Rules
(Dollars)

Constituency	Office Allowances	Travel and Living	Intra-constituency	Constituency Allowance	Estimated New Total	Current Block Funding	Estimated Current Office Costs*	Estimated Current Total	Increase (Decrease)
Baie Verte	23,000	40,125	12,562	3,000	78,687	49,700	16,000	65,700	12,987
Bay of Islands	23,000	40,125	15,582	3,000	81,707	46,900	16,000	62,900	18,807
Bellevue	23,000	22,525	16,332	3,000	64,857	40,900	16,000	56,900	7,957
Bonavista North	23,000	36,925	12,562	3,000	75,487	41,300	16,000	57,300	18,187
Bonavista South	23,000	30,525	12,562	3,000	69,087	41,300	16,000	57,300	11,787
Burgeo & LaPoile	23,000	46,525	14,062	3,000	86,587	59,300	16,000	75,300	11,287
Burin-Placentia West	23,000	30,525	10,166	3,000	66,691	40,700	16,000	56,700	9,991
Cape St. Francis	23,000	-	8,916	3,000	34,916	20,000	16,000	36,000	(1,084)
Carbonear-Harbour Grace	23,000	22,525	9,541	3,000	58,066	35,600	16,000	51,600	6,466
Cartwright-L'Anse au Clair	23,000	52,925	49,116	3,000	128,041	74,900	16,000	90,900	37,141
Conception Bay East & Bell Island	23,000	-	9,541	3,000	35,541	19,400	16,000	35,400	141
Conception Bay South	23,000	-	8,916	3,000	34,916	21,000	16,000	37,000	(2,084)
Exploits	23,000	36,925	12,562	3,000	75,487	41,300	16,000	57,300	18,187
Ferryland	23,000	-	12,562	3,000	38,562	35,600	16,000	51,600	(13,039)
Fortune Bay - Cape La Hune**	23,000	46,525	59,593	3,000	132,119	59,300	16,000	75,300	56,819
Gander	23,000	36,925	9,541	3,000	72,466	35,700	16,000	51,700	20,766
Grand Bank	23,000	30,525	14,957	3,000	71,482	41,300	16,000	57,300	14,182
Grand Falls - Buchans	23,000	36,925	11,312	3,000	74,237	41,300	16,000	57,300	16,937
Harbour Main - Whitebourne	23,000	22,525	8,541	3,000	57,066	31,200	16,000	47,200	9,866
Humber East	23,000	40,125	7,854	3,000	73,979	43,500	16,000	59,500	14,479
Humber Valley	23,000	40,125	14,957	3,000	81,082	49,700	16,000	65,700	15,382
Humber West	23,000	38,025	10,166	3,000	74,191	31,900	16,000	47,900	26,291
Kilbride	23,000	-	8,916	3,000	34,916	16,100	16,000	32,100	2,816
Labrador West	23,000	52,925	9,541	3,000	88,466	60,400	16,000	76,400	12,066
Lake Melville	23,000	52,925	9,950	3,000	88,875	57,100	16,000	73,100	15,775
Lewisporte	23,000	36,925	11,499	3,000	74,424	41,300	16,000	57,300	17,124
Mount Pearl	23,000	-	7,479	3,000	33,479	15,500	16,000	31,500	1,979
Placentia & St. Mary's	23,000	30,525	14,332	3,000	70,857	33,500	16,000	49,500	21,357
Port au Port	23,000	40,125	8,479	3,000	74,604	49,700	16,000	65,700	8,904
Port de Grave	23,000	22,525	9,541	3,000	58,066	33,500	16,000	49,500	8,566
St. Barbe	23,000	46,525	12,562	3,000	85,087	49,700	16,000	65,700	19,387
St. George's - Stephenville East	23,000	40,125	9,541	3,000	75,666	49,700	16,000	65,700	9,966
St. John's Centre	23,000	-	7,479	3,000	33,479	15,500	16,000	31,500	1,979
St. John's East	23,000	-	7,479	3,000	33,479	15,500	16,000	31,500	1,979
St. John's North	23,000	-	7,479	3,000	33,479	15,500	16,000	31,500	1,979
St. John's South	23,000	-	7,479	3,000	33,479	15,500	16,000	31,500	1,979
St. John's West	23,000	-	7,479	3,000	33,479	15,500	16,000	31,500	1,979
Signal Hill - Quidi Vidi	23,000	-	7,479	3,000	33,479	15,500	16,000	31,500	1,979
Terra Nova	23,000	36,925	12,791	3,000	75,716	41,200	16,000	57,200	18,516
The Straits & White Bay North	23,000	44,425	12,562	3,000	82,987	49,700	16,000	65,700	17,287
Topsail	23,000	-	7,479	3,000	33,479	17,300	16,000	33,300	179
Torngat Mountains	23,000	72,725	45,850	3,000	144,575	91,700	16,000	107,700	36,875
Trinity - Bay de Verde	23,000	30,525	10,791	3,000	67,316	36,900	16,000	52,900	14,416
Trinity North	23,000	30,525	10,166	3,000	66,691	40,200	16,000	56,200	10,491
Twillingate - Fogo	23,000	44,425	12,291	3,000	82,716	41,900	16,000	57,900	24,816
Virginia Waters	23,000	-	7,479	3,000	33,479	15,500	16,000	31,500	1,979
Waterford Valley	23,000	-	7,479	3,000	33,479	15,500	16,000	31,500	1,979
Windsor - Springdale	23,000	36,925	8,916	3,000	71,841	46,300	16,000	62,300	9,541
Total	1,104,010	1,270,425	624,413	144,000	3,142,848	1,797,500	768,010	2,565,510	577,338
Reduction if MHA's incur no additional rent	(336,000)	-	-	-	(336,000)	-	-	-	(336,000)
Total	768,010	1,270,425	624,413	144,000	2,806,848	1,797,500	768,010	2,565,510	241,338

* Currently budgeted and paid through the general House of Assembly budget- not reflected in MHA block funding

** Current practice has been to authorize additional helicopter charges over and above the MHA block funding in recognition of the geographic characteristics of this district. These charges are not reflected in the existing MHA allowance but are reflected under the new rules.

Relevance of the Cost Estimates:

It must be emphasized that these assumptions and the associated estimates are not precise but have been prepared to provide a general indication of potential expenditure levels for the respective constituencies. They should therefore not be interpreted as prescribed allowance allocations.

Basis of Estimates:

The dollar values of the estimated impact of the new rules as set out in Appendix 10.5 have been based on a number of assumptions. These estimates should be regarded as preliminary indications only. As assumptions change, so too will the estimated overall cost of implementing the structure for allowances discussed in Chapter 10. The more significant assumptions underlying this analysis are as follows:

1. The *office allowance* per MHA of \$23,000 includes budgeted costs for office accommodations totalling \$7,000; office operations and supplies of \$15,000; and a miscellaneous amount of \$1,000. The office accommodation budget is based on provincial guidelines¹ and assumes that an office space of 300 sq ft is sufficient. This is consistent with the space presently allocated to members. It assumes that that \$7,000 is sufficient to cover such costs as basic rent, utilities, taxes, insurance, security services and janitorial services. Included in the office operations and supplies budgets are estimated costs of items such as office supplies, printing, courier services, and postage. Additionally, the model estimates costs of \$0.52 per piece of mail sent by the MHA, and assumes that the average member mail outs will be approximately 12,000 to 25,000 pieces of mail per annum. The miscellaneous amount of \$1,000 is expected to be used only after an election or by-election to cover start up costs for MHAs who had not previously been members.
2. *Travel and living allowances* are estimated based on *current* members' living status and the estimated number of trips they may take while the House of Assembly is in session and not in session. The costs are driven by whether the members represent a rural or capital region/urban area. Under the proposed rules, Members representing a capital or urban district residing within 40 kilometres of the Confederation Building are not entitled to a travel and living allowance. For all other members, the estimate for the travel and living allowance has been calculated based upon the whether a principal residence is maintained in the capital city, within the Member's district, or outside of both the capital city and the Members district.² Depending on each scenario, costs of the estimated

¹ Assumes that MHA's are entitled to the same space as Deputy Ministers (as per the *Government of Newfoundland and Labrador Office Space Standard*, December 2006, page 7).

² For a more detailed breakdown of the various scenarios, see Chart 10.2 in Chapter 10 (Allowances). For the purpose of these calculations, it has been assumed that the living arrangements for the MHA *currently* representing a particular district will remain the same for the district after the next election. Obviously, these arrangements may change. To the extent that they may change, the category applicable to a particular district, as outlined in chart 10.2 may yield different district-specific calculations.

number of trips to and from the district and the capital have been calculated. Included is the cost of one return trip per week³ for the MHA to travel to their district or the capital, depending on where they have their principal residence, while the House is in session. Also included is the cost of 20 trips per year⁴ for the MHA to travel to his or her district or the capital, depending on where they have their principal residence, while the House is not in session. These calculations include transportation, accommodations and meals⁵ and have been based on discussions with Members and quotes for each type of cost. As members of the House or the Member's circumstances change, so to will the travel and living allowance costs.

3. *Intra-constituency allowance* costs assume that members will require a certain amount of travel within their constituency. It includes a number of nights of accommodations⁶ in each constituency, as well as meal allowances⁷. Additionally, this allowance includes reimbursement for the kilometres⁸ Members are expected to drive within their districts. The numbers of nights as well as the kilometres driven varies by district and have been allocated based upon discussions held with current Members. Where Members did not respond to our requests for constituency-specific information, an estimate was made based on the best information available. Some districts require members to use helicopters, boats, or snowmobiles to visit members. These estimated costs have been included in this category.
4. *Constituency allowance* costs have been reduced to a modest amount and have been capped at \$3,000.

³ Average costs of travel were used based on the area of the province in which a particular district is located. The breakdown has been made as follows:

- **Labrador** (Torngat, Labrador West, Lake Melville, Cartwright-L'Anse au Clair) \$1200 per trip;
- **Western** (Humber Valley, Bay of Islands, Humber West, Humber East, St. Georges – Stephenville East, Port au Port, Bair Verte) \$800 per trip;
- **Western-extended** (Straits-White Bay North, St. Barbe, Channel-Port aux Basques, Fortune Bay-Cape LaHune) \$1000 per trip;
- **Twillingate-Fogo** \$1000 per trip;
- **Central** (Windsor-Springdale, Grand Falls-Buchans, Exploits, Gander, Lewisporte, Terra Nova, Bonivista North) \$700 per trip;
- **Eastern** (Grand Banks; Burin-Placentia West, Bellevue, Bonivista South, Trinity North) \$500 per trip;
- **Avalon** (Carbonear-Harbour Grace, Trinity – Bay de Verde, Harbour Main-Whitbourne, Placentia & St. Mary's, Port de Grave) \$250 per trip.

It is recognized that some will be higher and some will be lower and it is important for each MHA to properly prepare their own annual estimate for presentation to the Clerk in accordance with Recommendation 77 of the Report.

⁴ Calculations use the same assumptions as in footnote 3.

⁵ A per diem for meals has been provided at \$50, and accommodations costs vary up to a maximum of \$125 per night.

⁶ Ibid.

⁷ Ibid.

⁸ The rate per kilometre is \$0.3541.

5. The *new regime* of allowances is estimated to cost the government approximately \$241,000 more than the old system assuming the numbers of MHAs who operate offices in their districts remains the same as at present. Under the existing system, most Members did not have a constituency office, but rather availed of an office at the Confederation Building with these costs being covered by the Provincial government. In such cases, none of the MHA's block funding was used to cover the costs of an office. It is not possible to determine with any degree of certainty as it is not possible to predict how many MHA's will have an office in their constituency as well as in the Confederation Building following the next election. It can be argued that the rent of \$7,000 per MHA, or \$336,000 could be added to the \$241,000 above to provide an estimate of the maximum increased costs of \$577,000.