



HOUSE OF ASSEMBLY MANAGEMENT COMMISSION

2013 ANNUAL REPORT

MESSAGE FROM THE SPEAKER

As Speaker of the Nova Scotia House of Assembly and Chair of the House of Assembly Management Commission, I am pleased to present the Annual Report for the House of Assembly Management Commission for the calendar year January 1 to December 31, 2013.

This Report sets out the decisions and activities of the Management Commission as required by Section 11 of the ***House of Assembly Management Commission Act***. It also contains a narrative of the Audit Committee's work during the year.

This Report contains the audited financial statements for the House of Assembly for the fiscal year ending March 31, 2013.

The Management Commission has worked diligently to meet its mandate as set out in legislation during the past year.

I would like to thank the members of the Management Commission, the members of the Audit Committee as well as the employees of the House of Assembly for their work during the 2013 calendar year.

Hon. Kevin Murphy

Speaker of the House of Assembly

Chair, House of Assembly Management Commission

Date: February 27, 2014

Purpose of the House of Assembly Management Commission

The House of Assembly Management Commission (the Management Commission) was established pursuant to Section 3 of the ***House of Assembly Management Commission Act*** (the **Act**).

The purpose of the Management Commission is to oversee the financial operation of the House of Assembly. The duties of the Commission are set out at subsection 11(1) of the **Act**:

11 (1) *The Commission is responsible for the financial stewardship of all public money that may be voted by the House of Assembly for the use and operation of the Assembly, and for all matters of financial and administrative policy affecting the Assembly and its members, offices and staff and in connection with them and, in particular, the Commission shall*

- (a) monitor the expenditures of the Assembly;*
- (b) review and approve the administrative, financial, human-resource and management policies and procedures of the Assembly offices;*
- (c) implement and periodically review and update financial and management policies applicable to the Assembly offices;*
- (d) give directions with respect to matters that the Commission considers necessary for the efficient and effective operation of the Assembly offices;*
- (e) make and keep current regulations respecting the proper administration of allowances for members of the Assembly and reimbursement and payment of their expenditures;*
- (f) annually report, in writing, to the House of Assembly, through the Chair, with respect to its decisions and activities; and*
- (g) exercise other powers given to the Commission and perform other duties imposed on the Commission under this or another Act.*

Clause 11(1)(f) of the **Act** requires the Commission to report annually its decisions and activities. This report is the Annual Report of the decisions and activities of the Management Commission for the calendar year January 1 to December 31, 2013.

In carrying out its duties, the Management Commission is greatly assisted by the work of its Audit Committee. The duties of the Audit Committee are set out at subsection 18(1) of the **Act**:

18 (1) The Audit Committee shall

(a) provide assistance to the Commission in fulfilling its oversight responsibility to the House of Assembly and the public with respect to stewardship of public money;

(b) make recommendations to the Commission respecting the choice of and terms of engagement and compensation of the auditor appointed under Section 22;

(c) review the audit plans of the auditor, including the general approach, scope and areas subject to risk of material misstatement;

(d) review the financial statements, audit report and recommendations of the auditor and give advice about them to the Commission, including, where the Committee considers it appropriate, recommending that the Commission approve and sign the financial statements;

(e) review the compliance report issued and recommendations, if any, provided by the Auditor General as a result of a compliance audit conducted under Section 23 and give advice on that report and those recommendations to the Commission;

(f) review internal audit reports and make recommendations to the Commission as required in respect of matters arising from those reports and generally make recommendations with respect to internal audit procedures of the Assembly;

(g) review with the Chief Clerk the effectiveness of internal control and other financial matters, as well as compliance with legal requirements respecting accountability, record-keeping, tendering and conflict of interest in the Assembly offices;

(h) establish procedures for the receipt and treatment of complaints regarding accounting and internal controls, and the confidential submission by staff of the Assembly offices and by members of the public service of concerns regarding questionable accounting or auditing matters;

(i) use reasonable efforts to satisfy themselves as to the integrity of the Assembly's financial information systems and the competence of accounting personnel and senior financial management responsible for accounting and financial reporting;

(j) review disclosure practices of the Commission to ensure full, plain and timely disclosure of its decisions respecting financial matters; and

(k) act on, advise and report on other matters relating to the financial affairs of the Assembly as may be required by the Commission.

The Audit Committee is established pursuant to Section 15 of the **Act**. There are four members of the Audit Committee: Mr Lauchlin McKenzie FCA (Chair) retired from KPMG and Mr Leo Gallant FCA, Dean of Business at St. F.X. University, neither of these members are MLAs but are residents of Nova Scotia with demonstrated knowledge and experience in financial matters selected by the Chief Justice of Nova Scotia as required at clause 15(2)(b) of the **Act**. Hon. Michel Samson and Hon. Maurice Smith, both members of the Management Commission, were selected by the Management Commission as required by clause 15(2)(a) of the **Act** and served on the Audit Committee until October 7, 2013, as required by subsection 3(6) of the **Act**. On December 19, 2013, at the first meeting since the October 8, 2013, General Election, Hon. Labi Kousoulis and Hon. Chris d'Entremont as members of the Management Commission were selected as members of the Audit Committee. The Chief Clerk is the secretary of the Audit Committee as set out at Section 17 of the **Act**.

Composition of the House of Assembly Management Commission

The composition of the Management Commission, as set out at subsection 3(2) of the **House of Assembly Management Commission Act** is: The Speaker (the Chair), the Deputy Speaker, the Government House Leader, two additional members of the Government Caucus (of whom only one may be a member of the Executive Council), the Official Opposition House Leader, one additional member of the Official Opposition Caucus and one member of the caucus of each other recognized party.

At present there are eight members of the Commission. The Chief Clerk is a non-voting member and secretary of the Management Commission. For the reporting period of January 1 to October 7, 2013, the voting membership of the Management Commission included:

Hon. Gordie Gosse, Jr., Speaker

Ms Becky Kent, Deputy Speaker

Hon. Frank Corbett, Government House Leader

Ms Pam Birdsall, member of the Government Caucus

Hon. Maurice Smith, member of the Government Caucus

Hon. Michel Samson, Official Opposition House Leader
(for meetings of January 29 and August 14, 2013)

Ms Diana Whalen (for meeting of May 30, 2013)

Mr Andrew Younger, member of the Official Opposition Caucus

Hon. Chris d'Entremont, member of the PC Caucus

For the reporting period commencing after the October 8, 2013, General Election and continuing to December 31, 2013, the voting membership of the Management Commission included:

Hon. Kevin Murphy, Speaker

Ms Margaret Miller, Deputy Speaker

Hon. Michel Samson, Government House Leader

Mr Lloyd Hines, member of the Government Caucus

Hon. Labi Kousoulis, member of the Government Caucus

Hon. Chris d'Entremont, Official Opposition House Leader

Mr Chuck Porter, member of the Official Opposition Caucus

Hon. Frank Corbett, member of the NDP Caucus

Meetings of the House of Assembly Management Commission

The Management Commission met on the following dates during the reporting period.

January 29, 2013

May 30, 2013

August 14, 2013

In accordance with subsection 8(3) of the **Act**, following each meeting the Chief Clerk prepares for consideration and approval by the Management Commission at its next meeting, the minutes containing the substance of all decisions of the Management Commission. The minutes as approved by the Management Commission along with the Hansard transcribed recordings of the meetings are posted on the House of Assembly website. The address is: <http://nslegislature.ca>

The Management Commission held *in camera* meetings as provided for by subsection 9(1) of the **Act** to discuss personnel matters, potential litigation, legal advice and matters protected by privacy and data protection law as follows:

January 29, 2013

An *in camera* meeting was held during which the following three decisions were made by the Management Commission:

- 1) two errors in the EC staff ratings chart approved at the December 19, 2012, *in camera* meeting were corrected retroactive to December 19, 2012;
- 2) the vacation provision in the Constituency Assistant contract was changed to mirror the civil servant vacation provisions; and
- 3) the Chief Legislative Counsel was given the same salary increase received by all senior public servants and the position salary scale and his compa-ratio were adjusted to insure all further salary increases are implemented in a timely fashion without returning to the House of Assembly Management Commission when the same type of increase is granted to senior public servants in the future.

December 19, 2013

An *in camera* meeting was held to approve a 1.5% salary increase effective April 1, 2013, for House of Assembly Staff who did not receive the increase given to all public servants on the basis of being “red circled.”

Meetings of the Audit Committee

The Audit Committee met on the following dates during the reporting period.

April 3, 2013

August 28, 2013

As required by subsection 18(3) of the **Act**, the Audit Committee reported formally on February 20, 2014, to the Management Commission as follows:

- 1) At the April 3, 2013, meeting, the audit plan for the year 2012-2013 was presented by representatives from the Office of the Auditor General – the plan is similar to the plans for the last two years. The Speaker’s administration office has developed new forms for equipment recording and disposal that have been integrated into the Speaker’s office system for asset management.

The Chair of the committee initiated discussions with the Office of the Auditor General on the value/importance of the financial statements audit in the overall monitoring of MLA expenses which is the legislative prescribed function of the Audit Committee. Producing financial statements is very costly and it is incumbent on the Audit Committee to ensure that the value of the statements is examined. He requested a cross-Canada Legislative Assembly survey be carried out regarding the requirement for preparation of financial statements to monitor MLA expenses.

The Office of the Auditor General informed the committee that their audit is not limited to the “financial statements” but also includes an assessment of operational and reputational risks. The committee decided to establish a risk assessment process in response to this item.

The committee reviewed and discussed the Ernst & Young and Office of the Auditor General audit recommendations.

- 2) At the August 28, 2013, meeting, the committee was informed that only Newfoundland, Ontario, Alberta and the Senate require a full set of financial statements for MLA expense monitoring.

The Office of the Auditor General presented draft financial statements for the year ending March 31, 2013, and reported that the September 1 deadline set at sub-clause 11(3)(c) of the *House of Assembly Management Commission Act* would be difficult to meet. The Audit Committee recommended to the House of Assembly Management Commission that the legislative provision be changed to either November 1st or 30th annually to allow sufficient time for the financial audit to be completed.

The committee continued its reflection on the legislative requirement for a full financial statement audit as a means for monitoring MLA expenses. It was noted that additional costs are being incurred to have the statements prepared and in some instances the work required to satisfy financial statements audit requirements have little or no relationship to monitoring MLA expenses. The auditors were asked to consider alternatives to a complete financial statement audit without diminishing the oversight of MLA expenses.

The Internal Audit Center of the Province has been obtained to assist the committee in establishing a risk assessment process.

Activities and Decisions of the House of Assembly Management Commission

At the January 29, 2013, meeting, the Management Commission:

- a) received the 2012 Annual Report from the Audit Committee along with a presentation from the Chair, Lauchlin McKenzie;
- b) adopted on a trial basis a direct payment process for select vendors by MLAs;
- c) received information regarding the newer process for asset additions and disposals;
- d) added subsection 27(1A) to the *House of Assembly Management Commission Regulations* to allow living allowance annualization;
- e) reviewed the third quarter financial update; and
- f) adopted the House of Assembly Management Commission 2012 Annual Report and directed the Speaker table the report in the House of Assembly.

At the March 30, 2013, meeting, the Management Commission:

- a) approved the direct payment option to select vendors for all MLAs;
- b) added subsection 8(4) to the *House of Assembly Management Commission Regulations* stating that MLAs are personally responsible for late fee charges by vendors on overdue accounts or overdraft interest charges by financial institutions;
- c) added subsections 15(4A) and (4B) to the *House of Assembly Management Commission Regulations* regarding MLA advertising;
- d) requested the Director of Administration carry out the review required at subsection 27(7) of the *House of Assembly Management Commission Regulations*;
- e) clarified Directive #1 to the *House of Assembly Management Commission Regulations*;
- f) enacted a new subsection 24(5) to the *House of Assembly Management Commission Regulations*;
- g) reviewed the fourth quarter financial update;
- h) discussed barrier free requirements for constituency offices; and

- i) directed that an MLA forfeit pay for his absence during the Spring Session of the House of Assembly.

At the August 14, 2013, meeting, the Management Commission:

- a) approved amendments to the *House of Assembly Management Commission Regulations* regarding barrier free constituency offices.

At the December 19, 2013, meeting, the Management Commission:

- a) approved House of Assembly Management Commission appointments to the Audit Committee;
- b) approved the appointment of the Auditor General as Auditor for the House of Assembly for the fiscal year ending March 31, 2014;
- c) approved amendments to Section 42 of the *House of Assembly Management Commission Regulations* to reflect new constituency names;
- d) approved the House of Assembly Financial Statements, March 31, 2013; and
- e) reviewed the first and second quarter financial updates.

Audited Financial Statements

Attached to this Annual Report as Appendix 1 are the Nova Scotia House of Assembly Financial Statements dated March 31, 2013.

APPENDIX 1 - NOVA SCOTIA HOUSE OF ASSEMBLY
FINANCIAL STATEMENTS MARCH 31, 2013

**NOVA SCOTIA HOUSE OF ASSEMBLY
FINANCIAL STATEMENTS
MARCH 31, 2013**

CONTENTS

	Page
Statement of Responsibility	3
Independent Auditor's Report	4
Statement of Financial Position	5
Statement of Operations	6
Statement of Changes in Net Debt	7
Statement of Cash Flow	8
Notes to the Financial Statements	9

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS OF THE NOVA SCOTIA HOUSE OF ASSEMBLY

Responsibility for the integrity, objectivity and fair presentation of the financial statements of the Nova Scotia House of Assembly rests with the House of Assembly Management Commission. These financial statements are prepared on behalf of the House of Assembly in accordance with Section 22 of the *House of Assembly Management Commission Act* and the accounting principles recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (CICA).

The financial statements include a Statement of Financial Position, a Statement of Operations, and a Statement of Changes in Net Debt. They present fairly, in all material respects, the financial position and the results of operations for the year ended.

The House of Assembly Management Commission is responsible for maintaining a system of internal accounting and administrative controls in order to provide reasonable assurance that transactions are appropriately authorized, assets are safeguarded, and financial records are properly maintained.

Under the mandate in Section 22 of the *House of Assembly Management Commission Act*, the Auditor General provides an independent opinion on the financial statements as prepared by the House of Assembly Management Commission.

Honourable Kevin Murphy
Speaker
Nova Scotia House of Assembly



Office of the Auditor General

1888 Brunswick Street, Suite 302
Halifax, Nova Scotia
B3J 3J8 Canada

902-424-5907 tel
902-424-4350 fax
www.oag.ns.ca

INDEPENDENT AUDITOR'S REPORT

To the Chair of the House of Assembly Management Commission:

Report on the Financial Statements

I have audited the accompanying financial statements of the Nova Scotia House of Assembly, which comprise the statement of financial position as at March 31, 2013, and the statements of operations, changes in net debt and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibilities for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Nova Scotia House of Assembly as at March 31, 2013, and its financial performance and cash flow for the year then ended in accordance with Canadian generally accepted accounting principles for the public sector.

Jacques Lapointe, CA
Auditor General

December 19, 2013
Halifax, Nova Scotia

**PROVINCE OF NOVA SCOTIA
NOVA SCOTIA HOUSE OF ASSEMBLY
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2013**

	2013	2012
Financial Assets		
Cash	\$ 3,000	\$ 3,000
Due from the General Revenue Fund	<u>1,036,846</u>	<u>763,003</u>
	<u>1,039,846</u>	<u>766,003</u>
Liabilities		
Accounts payable and accrued liabilities	<u>1,580,785</u>	<u>1,382,146</u>
Net Debt	<u>(540,939)</u>	<u>(616,143)</u>
Non-financial Assets		
Prepaid expenses	24,997	36,365
Tangible capital assets (Note 3)	<u>515,942</u>	<u>579,778</u>
	<u>540,939</u>	<u>616,143</u>
Accumulated Surplus	<u>\$ -</u>	<u>\$ -</u>

Commitments and Contractual Obligations (Note 4)

Approved

Chair, House of Assembly Management Commission

See accompanying notes to the financial statements.

**PROVINCE OF NOVA SCOTIA
NOVA SCOTIA HOUSE OF ASSEMBLY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2013**

	2013 Budget	2013 Actual	2012 Actual
Revenues			
Government contributions (Note 5)	\$ 22,944,000	\$ 20,902,739	\$ 20,387,470
Recoveries	-	113,868	54,758
	<u>22,944,000</u>	<u>21,016,607</u>	<u>20,442,228</u>
Expenses			
Advertising	388,300	286,250	289,562
Amortization (Note 2)	-	134,427	126,464
Auto operation & maintenance	11,900	9,070	9,601
Bank fees & charges	3,000	3,464	3,039
Building maintenance	800	27,398	12,323
Capital purchases (Note 2)	182,500	57,266	90,355
Data processing	34,000	9,627	8,887
Equipment & IT repairs and maintenance	74,500	74,857	79,108
Grants and contributions	5,000	-	-
Insurance	22,900	13,919	13,301
Loss on disposal of capital assets	-	9,488	-
Office supplies	635,100	667,857	651,406
Operating supplies	45,000	64,751	44,710
Other	2,130,000	316,602	568,099
Other services	50,600	50,174	46,910
Printing	9,000	89,160	23,277
Professional services	462,700	379,713	432,210
Rentals and leases	1,211,100	1,329,588	1,103,984
Salaries and employee benefits	15,723,900	15,794,883	15,265,198
Staff training	26,100	22,581	21,881
Telecommunications	396,800	415,543	411,883
Travel	1,520,600	1,219,312	1,203,925
Utilities	35,200	40,677	36,105
Less: chargeables	<u>(25,000)</u>	<u>-</u>	<u>-</u>
	<u>22,944,000</u>	<u>21,016,607</u>	<u>20,442,228</u>
Operating Surplus (Deficit)	-	-	-
Accumulated Surplus, beginning of year	-	-	-
Accumulated Surplus, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to the financial statements.

**PROVINCE OF NOVA SCOTIA
NOVA SCOTIA HOUSE OF ASSEMBLY
STATEMENT OF CHANGES IN NET DEBT
FOR THE YEAR ENDED MARCH 31, 2013**

	2013	2012
Net Debt , beginning of year	\$ (616,143)	\$ (620,523)
Changes during the year		
Net change in tangible capital assets	63,836	6,409
Net change in prepaid assets	<u>11,368</u>	<u>(2,029)</u>
Decrease in Net Debt	<u>75,204</u>	<u>4,380</u>
Net Debt , end of year	<u>\$ (540,939)</u>	<u>\$ (616,143)</u>

See accompanying notes to the financial statements.

**PROVINCE OF NOVA SCOTIA
NOVA SCOTIA HOUSE OF ASSEMBLY
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 2013**

	2013	2012
Cash Inflows (Outflows) from the following activities:		
Operating Activities		
Operating Surplus (Deficit)	\$ -	\$ -
Amortization of Tangible Capital Assets	134,427	126,464
Loss on disposal of Tangible Capital Assets	9,488	-
Net Change in Other Items (Note 6)	<u>(63,836)</u>	<u>(6,409)</u>
	<u>80,079</u>	<u>120,055</u>
Capital Activities		
Acquisition of Tangible Capital Assets	<u>(80,079)</u>	<u>(120,055)</u>
Cash Inflows (Outflows)	-	-
Cash Position, beginning of year	<u>3,000</u>	<u>3,000</u>
Cash Position, end of year	<u><u>\$ 3,000</u></u>	<u><u>\$ 3,000</u></u>

1. Purpose

The House of Assembly is the legislative branch of the provincial Government of Nova Scotia, Canada. The Speaker presides over the proceedings of the Assembly and has jurisdiction over all matters concerning Province House, including operations and administration. There are 52 Members of the House of Assembly (MLAs) representing 52 electoral districts. House of Assembly departments included in these financial statements are the three Caucus Offices, Leaders Offices, Hansard Services, Legislative TV, Legislative Library, House of Assembly Operations, and Legislative Counsel. The Office is also accountable for the payment of all Indemnities, Allowances and Expenses for the Members of the House of Assembly and Members of the Executive Council as provided for by legislation, regulation and government policy.

2. Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles for the public sector. The following are significant accounting policies adopted by the House.

(a) Use of estimates

The presentation of financial statements, in conformity with Canadian generally accepted accounting principles for the public sector, requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from management's best estimates as additional information becomes available in the future.

(b) Revenue Recognition

Revenues are recognized as earned, once the following conditions have been met:

- i) the item has an appropriate basis of measurement, and a reasonable estimate can be made of the amount involved; and
- ii) for an item that involves obtaining future economic benefits, it is expected that such benefits will be obtained.

(c) Harmonized Sales Tax

The House does not record in its financial statements any expense for Harmonized Sales Tax (HST) as all HST paid is reimbursed to the Province.

(d) Capital Purchases

Assets with an individual cost greater than or equal to \$1,000 are capitalized and amortized over their useful lives. Those assets with a cost less than \$1,000 are expensed on the statement of operations.

2. Significant Accounting Policies (continued)

(e) Amortization

Furniture and equipment and computer hardware and software are stated at cost and amortized on a straight-line basis over their estimated useful lives.

- Furniture and Equipment - 10 years
- Computer Hardware and Software - 3 years

3. Tangible Capital Assets

	2013			2012
	Furniture & Equipment	Hardware & Software	Total	Total
Cost of Equipment				
Opening cost	\$ 1,024,400	\$ 660,033	\$ 1,684,433	\$ 1,564,378
Additions	63,873	16,206	80,079	120,055
Disposals	(111,163)	(232,589)	(343,752)	-
Closing cost	<u>977,110</u>	<u>443,650</u>	<u>1,420,760</u>	<u>1,684,433</u>
Accumulated amortization				
Opening balance	\$ 513,923	\$ 590,732	1,104,655	978,191
Disposals	(101,892)	(232,372)	(334,264)	-
Amortization expense	<u>94,765</u>	<u>39,662</u>	<u>134,427</u>	<u>126,464</u>
Closing balance	<u>506,796</u>	<u>398,022</u>	<u>904,818</u>	<u>1,104,655</u>
Net book value	<u>\$ 470,314</u>	<u>\$ 45,628</u>	<u>\$ 515,942</u>	<u>\$ 579,778</u>

4. Commitments and Contractual Obligations

Office Space: The government of Nova Scotia has entered into a number of lease agreements for office space for operations of the House of Assembly. The following indicates the various lease terms as well as the associated costs, for the next five fiscal years.

	Start Date	End Date	2014	2015	2016	2017	2018	2019
Liberal Caucus BMO Building	Sep 1, 1998	Nov 30, 2013	\$124,783	\$ -	\$ -	\$ -	\$ -	\$ -
NDP Caucus Centennial Building	Apr 1, 1994	Nov 30, 2013	136,269	-	-	-	-	-
PC Caucus BMO Building	Jun 1, 1998	May 31, 2014	120,144	20,024	-	-	-	-
Legislative Counsel	Sep 1, 2012	Aug 31, 2019	118,916	118,916	118,916	118,916	118,916	49,549
Legislative TV	Sep 1, 2012	Aug 31, 2019	65,584	65,584	65,584	65,584	65,584	27,327
			<u>\$565,696</u>	<u>\$204,524</u>	<u>\$184,500</u>	<u>\$184,500</u>	<u>\$184,500</u>	<u>\$76,876</u>

Copier Equipment: In addition to office space, the House also has a number of copier equipment leases. The following provides a schedule of the costs for the next five fiscal years:

	2014	2015	2016	2017	2018
Various copier leases	\$ 17,115	\$ 8,538	\$ 407	\$ -	\$ -

5. Government Contributions

Appropriations are the principal means by which entities that do not maintain operations from the sale of goods or services to parties outside the government obtain funding. Therefore, certain amounts paid out of the General Revenue Fund of the Province of Nova Scotia, on behalf of the House, are recognized as revenue rather than a liability as there is no intention for the House to repay the fund at a future date.

6. Net Changes in Other Items

	2013	2012
Accounts Receivable	\$ -	\$ 1,310
Due from the General Revenue Fund	(273,843)	87,687
Accounts payable and accrued liabilities	198,639	(93,377)
Prepaid expenses	<u>11,368</u>	<u>(2,029)</u>
	<u>\$ (63,836)</u>	<u>\$ (6,409)</u>

7. Pensions

Members of the Legislative Assembly (MLA) Pension Plan

Pursuant to Section 11 of the Members' Retiring Allowances Act, all members of the House of Assembly are eligible for a retirement allowance under the MLA pension plan after meeting certain conditions set out therein. The plan is funded by employee and employer contributions. Employer contributions are included in the House's operating expenses in the amount of \$542,148 (2012 - \$542,554).

Public Service Superannuation Plan

All employees of the House are entitled to receive pension benefits under the Province of Nova Scotia Public Service Superannuation Act. The plan is funded by equal employee and employer contributions. The employer contributions are included in the House's operating expenses in the amount of \$566,018 (2012 - \$545,588). The House is not responsible for any unfunded liability with respect to the Members' Retirement Allowance Fund and the Superannuation Fund.

8. Related Party Transactions

The House of Assembly is related to all other government departments, agencies, boards and commissions included in the Province of Nova Scotia's consolidated financial statements. Its primary source of funding is through the payment of its expenses from the General Revenue Fund. Included in these statements is a receivable from the fund in the amount of \$1,036,846 (2012 - 763,003).

Not reflected in these statements are contributed services from the General Revenue Fund. These include such things as the cost of central administrative services; use of government buildings; corporate payables and payroll deductions; and centralized cash flow management and banking.

9. Financial Statement Presentation

The prior year's financial statements have been revised to conform to the presentation format adopted in the current year.