



House of Assembly  
Nova Scotia

## DEBATES AND PROCEEDINGS

**Speaker: Honourable Gordie Gosse**

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### Fifth Session

**FRIDAY, APRIL 5, 2013**

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House of Assembly  
Nova Scotia

**HALIFAX, FRIDAY, APRIL 5, 2013**

**Sixty-first General Assembly**

**Fifth Session**

**9:00 A.M.**

**SPEAKER**

Hon. Gordie Gosse

**DEPUTY SPEAKERS**

Ms. Becky Kent, Mr. Leo Glavine, Mr. Alfie MacLeod

MR. SPEAKER: Order, please. Before I start the daily routine, I'm obliged to do another Speaker's Ruling this morning.

**SPEAKER'S RULING:** Remarks by Richmond MLA after the Speaker delivered a ruling (Hon. M. Samson, [Hansard p. 400, 04/04/13]) No point of order and no point of privilege.

Yesterday, after I delivered a ruling on a point of order, the honourable member for Richmond rose and made several remarks, asking me about what he said was a reversal by the Treasury Board of a decision that had been made by the House of Assembly Management Commission.

To be clear, as the honourable Government House Leader pointed out, it was not the Management Commission that made the initial decision in the matter but, rather, it was the Special Committee to Review the Estimates of the Auditor General and the Chief Electoral Officer, which is made up of the same people as those who are on the Management Commission, but is a separate committee of the House.

The member asked me a number of questions, including whether further recommendation respecting decisions of the committee would be honoured by the government. Without speculating on any of the questions posed to me by the member, I must point out that I cannot speak for the future or to anything that may be done by the government, or even by the committee of the House.

Turning to the procedural issues arising from the member's question, I reviewed Hansard and it is now clear that he did not rise on a point of order or a point of privilege. After my ruling on the point of order, he asked me a series of questions.

I remind all members of the rulings in 2010, by the previous occupant of this Chair, that it is out of order for the members to raise questions respecting the Speaker or matters falling under the administration of the Speaker in the House. If a member has questions about such things the member can raise them outside the House with the Speaker.

As set out in *Campion*, questions on such matters should be addressed to the Speaker by private notice - this includes matters relating to my involvement with committees of the House.

On another point, some of the member's questioning yesterday related to decisions of the Treasury Board. Those decisions have nothing to do with the Speaker and can be addressed more appropriately to the responsible minister, in a parliamentary manner. Further, it is not the role of the Speaker to rule on questions of law or statutory interpretation, which appear to me to be part of what he was asking.

The Speaker will not be drawn into debate in the House. What the member for Richmond asked was not a proper point of order or privilege. Members need to remember to follow proper procedure when raising things in the House. I've issued my ruling with respect to the previous point of order and have no intention of being dragged into a debate over the budget of the Office of the Auditor General.

Having taken this matter under advisement yesterday so I could carefully review Hansard as to what was raised by the member at that time, I rule there is no point of order or no point of privilege raised by the honourable member.

We will begin the daily routine.

#### **PRESENTING AND READING PETITIONS**

#### **PRESENTING REPORTS OF COMMITTEES**

#### **TABLING REPORTS, REGULATIONS AND OTHER PAPERS**

#### **STATEMENTS BY MINISTERS**

**GOVERNMENT NOTICES OF MOTION**

MR. SPEAKER: The honourable Minister of Transportation and Infrastructure Renewal.

HON. MAURICE SMITH: Mr. Speaker, before reading my resolution, I'm wondering if I might be permitted to make an introduction.

MR. SPEAKER: Most certainly.

MR. SMITH: Mr. Speaker, today in your gallery, we have with us in the House some very special guests. We have from Scotland, Minister Keith Brown, Transport and Veterans Affairs Minister. With Minister Brown and his delegation we have Martyn McDonald, Private Secretary to the minister; Helen Webster, Second Secretary for Scottish Affairs in Canada; Raymond McGovern, Scottish Development International in Canada; and Colonel Martin Gibson, Chairman of Veterans Scotland.

I would ask the members of the House to give our guests a warm welcome. (Applause)

MR. SPEAKER: We welcome all our guests to the gallery and hope that they enjoy this morning's proceedings.

The honourable Minister of Transportation and Infrastructure Renewal.

**RESOLUTION NO. 139**

HON. MAURICE SMITH: Mr. Speaker, I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas Nova Scotians are proud of their diverse culture and heritage and the contributions made by groups such as Scottish immigrants who have come to our province to build new lives and create a unique way of life that celebrates their language and culture; and

Whereas Scottish language and culture has shaped our heritage and strengthened the identity of our province over countless generations, and the links between Nova Scotia and Scotland continue to foster friendships and pride, exemplified by the visit to our province this week of Scotland's Minister of Transport and Veterans Affairs, Keith Brown, and a delegation from the Scottish Government; and

Whereas the Nova Scotia Tartan Act establishes April 6<sup>th</sup> as Tartan Day in Nova Scotia, and in 1987 Nova Scotia was the first province to celebrate Tartan Day, setting an example that is now followed throughout our country in recognition of the cultural significance of our Scottish heritage;

Therefore be it resolved that members of the House of Assembly join me in recognizing April 6, 2013, as Tartan Day in Nova Scotia, in welcoming Scotland's Minister Brown and the delegation accompanying him to our province, and in wishing them continued success in promoting cultural ties among the Scottish diaspora throughout the world.

Mr. Speaker, I request waiver of notice and passage without debate.

MR. SPEAKER: There has been a request for waiver.

Is it agreed?

It is agreed.

Would all those in favour of the motion please say Aye. Contrary minded, Nay.

The motion is carried.

The honourable Premier.

#### **RESOLUTION NO. 140**

HON. DARRELL DEXTER (The Premier): Mr. Speaker, I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas ALLnovascotia.com reporter Brian Flinn had bigger things on his mind yesterday than the provincial budget, as his wife, Tana, gave birth at midnight to a healthy six-pound, 15-ounce baby boy; and

Whereas this is Brian and Tana's second child, the other a beautiful two-year-old girl named Adele; and

Whereas the little guy's name is still unknown to us, I would like to take the opportunity to put forward the name Darrell, which I've always thought is quite nice;

Therefore be it resolved that all members of this House congratulate Brian and Tana on their new addition to the family, and wish them many happy and sleepless nights as new parents.

Mr. Speaker, I request waiver of notice and passage without debate.

MR. SPEAKER: There has been a request for waiver.

Is it agreed?

It is agreed.

Would all those in favour of the motion please say Aye. Contrary minded, Nay.

The motion is carried.

### **INTRODUCTION OF BILLS**

MR. SPEAKER: Before we do Notices of Motion this morning, I'd like to have a little personal note here this morning. Our Page Scott Nordlund will be leaving us tomorrow, as he is going over to Europe to play professional football. Scott will be joining the Elmshorn Fighting Pirates in Germany for a six-month contract, with calls from the Blue Bombers, the Rough Riders, and the Lions. We wish you all the best, Scott, in your future endeavours. (Applause)

### **NOTICES OF MOTION**

MR. SPEAKER: The honourable Leader of the Opposition.

### **RESOLUTION NO. 141**

HON. STEPHEN MCNEIL: Mr. Speaker, I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas tomorrow, April 6<sup>th</sup>, marks Tartan Day across our great country, with the genesis of this commemoration appropriately occurring right here in our own province, New Scotland; and

Whereas April 6<sup>th</sup> has historical significance in that this date marks the signing of Scotland's independence back in 1320 A.D., a significant achievement on a winding road toward the blossoming of democracy; and

Whereas tomorrow every Canadian is encouraged to wear tartan to celebrate the contributions the Scottish and their descendants have made and continue to make in our communities and to the fabric of our society;

Therefore be it resolved that all members of this Legislature acknowledge tomorrow, April 6<sup>th</sup>, as Tartan Day, and extend our deepest appreciation to the executive and members of the Federation of Scottish Clans in Nova Scotia for all of their efforts in keeping our proud and rich Scottish culture alive and well in Nova Scotia.

Mr. Speaker, I request waiver of notice and passage without debate.

MR. SPEAKER: There has been a request for waiver.

Is it agreed?

It is agreed.

Would all those in favour of the motion please say Aye. Contrary minded, Nay.

The motion is carried.

The honourable member for Cape Breton West.

### **RESOLUTION NO. 142**

MR. ALFIE MACLEOD: Mr. Speaker, I will ask for a moment of silence after this.

Mr. Speaker, I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas prominent Sydney businessman Hugh Tweedie passed away suddenly on March 16, 2013; and

Whereas Hugh Tweedie was known as an educator, a community leader, and someone who volunteered his time on a number of committees and boards; and

Whereas Hugh Tweedie invested in a lot of different community endeavours and business ventures;

Therefore be it resolved that all members of this House of Assembly extend heartfelt condolences to Hugh's wife Sharon, daughter Tricia, and sons Loran and Craig, and acknowledge Hugh's important contribution to the business life of Sydney.

Mr. Speaker, I request waiver of notice and passage without debate.

MR. SPEAKER: There has been a request for waiver.

Is it agreed?

It is agreed.

Would all those in favour of the motion please say Aye. Contrary minded, Nay.

The motion is carried.

[A moment of silence was observed.]

MR. SPEAKER: The honourable member for Argyle.



**RESOLUTION NO. 143**

HON. CHRISTOPHER D'ENTREMONT: Mr. Speaker, I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas on Saturday, January 12, 2013, a young 20-year-old fisherman from Wedgeport, Michael Jeffrey Doucette, was reported lost at sea while on a lobster fishing trip; and

Whereas many local fishermen conducted an exhaustive search from the air and water, with the assistance of two Coast Guard vessels and a Cormorant helicopter, and unfortunately were unable to make a successful recovery; and

Whereas on January 23, 2013, a funeral mass was held at St. Michael's Church to celebrate the life and memory of Michael Doucette;

Therefore be it resolved that all members of this House of Assembly join me in tribute to Michael Jeffrey Doucette and offer our condolences to his mother and grandmother and the rest of his family and friends.

Mr. Speaker, I request waiver of notice and passage without debate.

MR. SPEAKER: There has been a request for waiver.

Is it agreed?

It is agreed.

Would all those in favour of the motion please say Aye. Contrary minded, Nay.

The motion is carried.

The honourable member for Cape Breton North.

**RESOLUTION NO. 144**

MR. EDDIE ORRELL: Mr. Speaker, I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas the Northside Community Guest Home, under the direction of fundraising coordinator Lisa MacNeil, held its 3<sup>rd</sup> Annual Gala for the Ages fundraiser, which featured community celebrities in a comical beauty pageant that was emceed by Scott Boyd; and

Whereas the community has worked together to raise \$18,000, which will finish the Complete the Dream fundraising campaign for the new addition to the Northside Guest Home; and

Whereas the funds will be spent to enhance the lives of the 39 residents, the 25 enriched-housing residents, and the 144 residents of the guest home;

Therefore be it resolved that all members of this House of Assembly congratulate the community, the fundraising staff, and all those who helped make the Northside Guest Home the quality facility it is today.

Mr. Speaker, I request waiver of notice and passage without debate.

MR. SPEAKER: There has been a request for waiver.

Is it agreed?

It is agreed.

Would all those in favour of the motion please say Aye. Contrary minded, Nay.

The motion is carried.

The honourable member for Yarmouth.

#### **RESOLUTION NO. 145**

MR. ZACH CHURCHILL: Mr. Speaker, I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas during the last weekend in March, the South Conference Female Hockey Federation league championship took place at the Mariners Centre in Yarmouth; and

Whereas Yarmouth's Red Cap Restaurant Bantam A Female Mariners, who recently won bronze at the Bantam A Female Provincials and finished the regular season of the A Team league in first place with a record of 17 wins, two losses, and two ties, took first place in this tournament; and

Whereas the Red Cap Restaurant Bantam A Female Mariners, consisting of Brianne Romain, Bryanne Deveau, Anique Dugas, Laura Legere, Shayna Heroux, Arielle Doucet, Lauren Goudey, Josee Saulnier, Angele LeBlanc, Lauren Symonds, Cara McNicol, Abby Legere, Lindsey Minard, Nina Hanna, and Tori-Anne Devine, under the guidance of coaches Paul Legere and Craig Minard, won the South Conference Female Hockey Federation League Championship;

Therefore be it resolved that the members of this House of Assembly congratulate the Red Cap Restaurant Bantam A Female Mariners on their impressive hockey season and championship win, and wish them every future success.

Mr. Speaker, I request waiver of notice and passage without debate.

MR. SPEAKER: There has been a request for waiver.

Is it agreed?

It is agreed.

Would all those in favour of the motion please say Aye. Contrary minded, Nay.

The motion is carried.

The honourable member for Inverness.

#### **RESOLUTION NO. 146**

MR. ALLAN MACMASTER: Mr. Speaker, I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas the Port Hawkesbury Veterans Memorial Park Society has worked tirelessly to develop a new memorial to pay tribute to all veterans; and

Whereas a custom sculptured bronze monument was unveiled last month; and

Whereas the monument recognizes veterans from the counties of Richmond, Inverness, Guysborough, and Antigonish, both male and female as well as African Nova Scotians and First Nations veterans;

Therefore be it resolved that all members of this House of Assembly congratulate the Port Hawkesbury Veterans Memorial Park Society for building a park that recognizes these individuals who have served our country in its time of greatest need.

Mr. Speaker, I request waiver of notice and passage without debate.

MR. SPEAKER: There has been a request for waiver.

Is it agreed?

It is agreed.

Would all those in favour of the motion please say Aye. Contrary minded, Nay.

The motion is carried.

The honourable member for Cape Breton North.

### **RESOLUTION NO. 147**

MR. EDDIE ORRELL: Mr. Speaker, I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas tomorrow is National Tartan Day; and

Whereas a gathering of pipers, drummers, and highland dancers will perform in communities across the province and the globe; and

Whereas we honour this tradition as an important part of Scottish heritage;

Therefore be it resolved that all members of this House of Assembly recognize Tartan Day as a day to show our appreciation for our valuable heritage, and encourage one another to take part in the festivities.

Mr. Speaker, I request waiver of notice and passage without debate.

MR. SPEAKER: There has been a request for waiver.

Is it agreed?

It is agreed.

Would all those in favour of the motion please say Aye. Contrary minded, Nay.

The motion is carried.

## **ORDERS OF THE DAY**

### **GOVERNMENT BUSINESS**

MR. SPEAKER: The honourable Government House Leader.

HON. FRANK CORBETT: Mr. Speaker, would you please call the order of business, Government Motions.

### **GOVERNMENT MOTIONS**

MR. SPEAKER: The honourable Government House Leader.

HON. FRANK CORBETT: Mr. Speaker, would you please call Resolution No. 39.

Res. No. 39, Estimates: CWH on Supply - Referred - notice given Mar. 28/13 (Hon. Maureen MacDonald)

MR. SPEAKER: The honourable member for Halifax Clayton Park.

MS. DIANA WHALEN: It's my pleasure to rise today to continue my reply to the Budget Speech that we heard yesterday here in the House. Just before beginning I would like to recognize, as well, the guests in the gallery that you mentioned, Mr. Speaker, and say that had I realized tomorrow was Tartan Day I would have worn some tartan today. I think you don't have to go very far in the history of most Nova Scotians to find somebody with a Scottish name. My mother was an Urquhart and her family, of course, was from Scotland originally in the 1800s. They had moved, actually, to St. Peter's area in West Bay in Cape Breton in the early 1800s, so we take great pride in that. I know that there are many people in this House who have names that are definitely identified as Scottish but we don't have to go many generations back to recognize that we are not far from our roots in this province. So I do think it is nice to have them here with us today. (Applause)

Mr. Speaker, the subject of my address today is not as pleasant as that. Today we're here to talk about the budget that was brought in yesterday, a budget that was touted as being balanced but there are a lot of people wondering and skeptical about the mechanisms and the means by which that budget was announced to be balanced. We know that across the country there were a few provinces that had done that and Nova Scotia is not the strongest of the economies in Canada. We don't have strong financial indicators and fundamentals at the moment. As much as we hope for the future and some of the big projects that may come to fruition in the province, we're still concerned that the budget that is presented should be a true reflection of the condition and the expectations of the coming year. That is what we expect.

I'd like to start, Mr. Speaker, by saying that the minister has mentioned on a number of occasions the Auditor General speaking and supporting what was given here and it's important for members to know that when the Auditor General makes a comment on the budget he is simply looking at the process by which the numbers were generated, that's all it is. (Interruptions) I'd like to read the letter.

MR. SPEAKER: Order, please. The honourable member for Halifax Clayton Park has the floor.

MS. WHALEN: Thank you. Mr. Speaker, I was speaking to the Auditor General's opinion that he presents each year along with the budget and I do agree that in past years it was qualified, even under the first few years of the NDP. It was qualified because all of the corporations and DHAs, and so on, were not properly consolidated with the main budget and that has been done this year. That's the main reason there is no qualification on the

revenue estimates. It's so that all of the bake sales and all of the money that comes in separately through school boards is all recognized in the budget. That's the reason.

So good decision, you have listened to the Auditor General and now, Mr. Speaker, the government has ruled that other information into the consolidated revenue (Interruptions)

MR. SPEAKER: Order, please. I remind all honourable members that while the honourable member for Halifax Clayton Park has the floor, I would appreciate that the tone of the heckling be toned down a little bit this morning, please. I don't think that the comment "the Princess of Pessimism" is parliamentary-appropriate in this Chamber so I would ask the honourable member to please retract that statement this morning.

The honourable member for Lunenburg West.

MR. GARY RAMEY: Mr. Speaker, I retract that comment. Thank you.

MR. SPEAKER: The honourable member for Halifax Clayton Park has the floor.

MS. WHALEN: Mr. Speaker, just in context, as I go back to the Auditor General and what the significance is of his letter in the Budget Estimates and what it really means, I think that a lot of members in the House often, in fact, don't have the financial background that might help them to understand a lot of these issues, whether or not something is qualified or not, what is the significance of it, and how much it means.

I know there are members in the House with financial backgrounds and I happen to be one of them. In fact, Mr. Speaker, I think it is a good time to mention the Society of Management Accountants that I've been a member of for many years. Since 1984 I've been a certified management accountant and I've worked as a consultant, so I always appreciate the opportunity to have the budget presented.

I know there is a lot of information, it is a lot of depth and you can get lost in the numbers, but it is a very important time to use our skills, whatever they may be, whether they are legal, whether they are financial, and apply that to what we see here today. I think with the letter from the Auditor General it's just important to know that the qualification that was given in the past was because it wasn't consolidated and that previous governments just sort of sloughed that off and said, well, this is the reason it's not so material.

It has now been addressed, that's good, but I think the members opposite really want me to read what the Auditor General said in his letter. I'm not sure if you'd like me to table it, Mr. Speaker, because everybody received a copy of this book yesterday. It's from the Budget Assumptions and Schedules. The Auditor General finishes with - the final paragraph says, "Since the 2013-14 revenue estimates are based on assumptions regarding future events, actual results will vary from the information presented and the variance may

be material.” It could be material. He is not saying that the estimates are really close to what we can expect and that barring any really outstanding, unusual thing that we won’t make it, he’s saying I’m not going to say, it could vary materially.

His final line is, “Accordingly I express no opinion as to whether the revenue estimates will be achieved.” So that’s really important. He’s not saying everything in here is ironclad and it’s going to happen and it’s exactly accurate. It is an estimate. It’s based on assumptions and the assumptions are provided by government. The assumptions are given to staff and the staff are told to apply those assumptions to get the best-looking budget, the most rosy, to extend, I guess, our credibility as far as you can, to get the best-looking budget possible.

Mr. Speaker, the Auditor General knows that and we know that. We know that the government wants to present a balanced budget because there was a promise made before the last election, by the current Premier, saying that there would be balanced budgets every year of the mandate of the NDP. This is the last budget we expect to see from the NDP in this term, hopefully for a long time to come. We are sure, and so is the public sure, that this is a pre-election budget, that a lot was at stake for the credibility and future of the NDP Government if they were to continue, so they wanted to make good on one promise, at least one year out of the four that they’ve been in power, that they would balance this budget.

Despite some very disappointing financial results over the last four years - and I acknowledge the government has weathered some very difficult times - the budget had to be balanced. It’s an act of desperation on the part of the NDP to present a balanced budget going forward to the election and that’s important to know.

Mr. Speaker, I was referring to the fact that I have some background in accounting and I know that it’s not an exact science; it’s not a practice that says there’s only one way to do things.

When we were being briefed yesterday, the financial staff was referring to different public sector accounting bulletins and guidelines and changes in how funds could be recognized. A lot of those - you can adopt them now, these are suggestions, you can do them later, but they give wiggle room and choices to government. I think that’s important to note.

One of the things that has gone well in this year’s budget is one new public accounting bulletin that said you now had to recognize funds in the month in which they apply. Anyway, \$50 million got put back into the previous year’s budget and added to last year’s deficit and took \$50 million out of this year by acknowledging payments in a different month than we had traditionally been doing it. So in 2012-13, 13 payments for Community Services’ clients, 13 months were recognized last year and 11 months are going to be recognized this year.

That just shows the wiggle room that's available and that the government took advantage of. It is wiggle room, it's choices and that blew the budget deficit for last year. (Interruptions) Mr. Speaker, I don't think they want to learn too much more about what's behind the numbers here. It's important for the Opposition to do their work here and I think the rest of the House should be more respectful. May I continue? Good.

I'm a little bit annoyed today to hear the noise from the other side of the House because my job in Opposition is not to be a cheerleader for the NDP and I think they know that, that's obvious. My job is to use what I have. Their job is to be cheerleaders, and that's what they're doing, but you don't have to be disrespectful and noisy.

My job is to scrutinize the budget and to look carefully and to see whether things are as they appear, whether the numbers really do reflect what's true or whether they've been manipulated, or massaged, or in any way don't reflect the true picture of the future year coming. I see a number of things that I think are being pointed out and I think that the public need to know, as well. It presents a balanced view of the government's record and I think that's important. When the election comes, the government will have their chance to bring out their message and we will have our chance to point out our figures. That's important.

The balanced budget, as it was touted yesterday, really is based on a fiction and that's my job to point out. It would not be balanced if we had not moved those Community Services payments back by one full month, throwing them into the year before, and it wouldn't be balanced if we had not paid two of our universities in advance for their payments for the following year and that amount - those are two very basic things right off the bat. We definitely have two payments pushed back into the previous year.

In December 2012 we had our latest economic update and at that time we were told there was a \$277 million deficit expected for the year just past, the one that we've just closed. Instead, yesterday we see the forecast is for a \$356 million deficit. It has gone up by almost \$80 million and that \$80 million is accounted for by prepaying two of our universities, Acadia University and NSCAD, our art school, both prepaid for the year, and that pushed their recognition of the revenue into an earlier year. It's not the year it applies to and that's not directly associating the payments and the revenue in the right year.

Whether they asked for the money or not is not material, the cheque could be written on the 30<sup>th</sup> or it could be written on the 2<sup>nd</sup> of April. If the money was promised, they would be happy. What they need to know is what their funding is, that's what they need to know to continue to operate. If they can't afford to operate, then the minister responsible for universities should be looking at that and working with them.

It's important that we recognize revenue in the year that it's received and that we recognize payments in the year that they are accounted for. So this is a manipulation and we know as well that the government condemned this very practice when they were in Opposition and that's important to put in the context.



If the government, if the Finance Critic of the day for the NDP - the current member for Halifax Fairview - if the current Premier had not condemned the former Tory Government for doing the same practice, then it wouldn't seem so hypocritical, but the fact is that the history is there, that it was condemned roundly when it was tried in the past and the Premier himself, Madam Speaker, called that budget a "fudge-it budget." Now twice, in the current government, the NDP have used that same mechanism.

As I said, what we're seeing then is \$80 million extra on our deficit for last year, which was already a write-off - right? The government had already failed to reach their balanced budget last year, so just throw \$80 million more in last year's deficit and try like mad to show and reflect a positive picture for this year.

Madam Speaker, as I said, this is a pre-election budget and we know darn well that it's heading towards an election, that it's more of an election document than it is a budget and that everything has been constructed to form a narrative that's going to be positive on the election trail, on the campaign trail. That's what this is for, so I think we have to look at it with that lens.

A lot of the media and on-line comments are also recognizing that this was trying to pull that rabbit out of the hat and create, by one means or another, the impression of a balanced budget. So right away, if we take the university prepayment out of last year and put it in this year, where it belongs, right away we would have a deficit this year of \$18 million rather than a \$16 million surplus. So it's that thin, that that one prepayment has pulled the rabbit through the hat, if you like, and all of a sudden you have a conjuring trick.

People just need to know that, that this is what it's based on, what the foundation of the budget is - so even if we accept that it would be balanced and that the figures are true, the \$16 million surplus, Madam Speaker, is so thin that any number of very tiny machinations will throw that out of whack.

We know that by the first quarter results, when they come in, we're not going to be seeing as rosy a picture. That's why I believe and I'm prepared to say today that I think the government has to go to an election before the first quarter results are out, because that's going to then reveal how thin this budget is and really how unpredictable and unreliable the figures are before us. That's important to note because a lot is now based on the narrative or the fiction or the fairy tale that was the Budget Speech yesterday - and that's very important to know.

So, Madam Speaker, as I said, there are choices that people can make within accounting guidelines. You can still get the Auditor General to say yes, you followed guidelines; yes, you followed a process and set some assumptions and have been true to those assumptions. That doesn't mean that those assumptions are realistic; it doesn't mean that they're likely to come to pass, and that is why the Auditor General said he would not say, he absolutely, categorically would not say that he thought they would come to pass. He has no confidence in saying so, and that's very important for all of us.

The ChronicleHerald today actually had a comment on the \$50 million that went in for the early payment and it's in the editorial today. It says "A required change in accounting for advanced transfer payments (for example when government sends April income assistance cheques out in the last days of March) has added an extra month of payments to 2012-13 fiscal year and subtracted a month from 2013-14. This removes \$50 million from 2013-14 expenses, a nice lift from the accounting standards gods." That shows that it was really outside of good management - perhaps it was a gift that the accounting rules changed this year. Madam Speaker, I'd be happy to table that as well.

Oftentimes, Madam Speaker, there's a rule change and it's your choice when you adopt it. There were rule changes to adopt GAAP long before the government moved towards Generally Accepted Accounting Principles in public accounting. So there are choices made by government every year. This one was helpful; this one looked good on the books. So, okay, I understand if it was in the favour of the government, I guess that was the choice made.

The university prepayment, however, that's another matter, Madam Speaker. I still call into question the veracity of the balanced budget, this razor-thin surplus which is not really there if you properly identify the payments to universities. That's what I'm saying, that was a practice condemned by the government and now embraced twice in their term - twice - not once but twice.

Yesterday, I read the article, and tabled it, where in 2009 The ChronicleHerald editorial had said that that was a huge hit to the credibility of the current government. Huge hit, they said it was a bus-sized hit and that has already been tabled twice in the last two days so I think that the Clerk will agree I don't need to table it again. Madam Speaker, plain and simple, the numbers tell us what the situation is and it's up to the opposition members to see where those numbers have been conjured up, how they've come to be, and whether or not they are reasonable and the assumptions are reasonable.

A second area, in addition to the prepayments of cost, a second area that is very important to note is the inflated revenue estimates for the coming year. The budget does include, I think, an outrageous - maybe prosperously silly would be the right word - expectation that our economy will turn around so dramatically that we'll have over 7 per cent higher personal income tax coming into the province, corporate income tax is going to rise, HST is going to rise; everything is going to be so buoyant. But, Madam Speaker, if you look at the major projects we're hoping to see materialize in the province, they are not due to come on stream in 2013-14. The shipbuilding one is the most touted here in the House and in our province and we know that there is going to be a lot of benefit come from that and it is a very large public sector project. It will have good benefits to the public sector, the Irving shipbuilding project, but it's not even going to actually begin work on the ships until the year after 2015. So where does that leave us next year for suddenly conjuring up hundreds of millions of dollars in extra money?

Madam Speaker, prior to the budget coming down, there was a lot of speculation about how the government could turn around a \$300 million deficit, that there was \$300 million in spending last year that they would have to overcome, find ways to cut that out and get ahead to the next year even to come in on par. We didn't know how that would be done and now it is quite obvious, it has been done by really inflating the revenue figures by having huge expectations about the economy of Nova Scotia for next year.

Again, as much as we'd love to see that in every corner of the province, to see the really dismal unemployment numbers improve, if we'd like to stop the halt of Nova Scotians heading out west for jobs that are waiting for them and higher pay - we know in our own families, and I know many people in the House have family who have gone out there to either train or to get work, a lot of young people are leaving and that is a sad thing. Not even just young people, midcareer people that have lost their jobs in our province have left. That's just a reality of our situation today, we're not at the point yet where we're able to bring them back and draw them back into these big projects.

Madam Speaker, another project that has been touted by the minister was the Muskrat Falls project but that's not going to create tremendous employment here in this province. We know that. Even if the project goes forward, where is the employment? We have the landfall here in Halifax for all the Internet cables to Europe and that was touted as a great big thing when the landfall came and we have all this Internet connection, but that means nothing when you actually get down to jobs. It is just a pipeline and that is what is going to be coming this way, a pipeline. It's just the jobs are not there.

I also want to go back to the Budget Assumptions and Schedules to just have a quick look at what the government's information - the economic information, the outlook for the coming years is all included in the Budget Assumptions and Schedules. There are all kinds of charts and bar charts; it's about our population growth or not. Madam Speaker, we could start with population itself and in that regard we've had, at best, a pretty stable population. It's not growing. Our birth rate has been quite low. In 2006, in that one year anyway, we had more deaths than we had births. We are trying to encourage immigration so that we can bolster our numbers and keep our people employed and keep economic activity here, but it does require a population, and a young population, to improve spending and growth.

If we're all retired people, we won't be buying the items that are going to feed this HST line. Where do we get the HST revenue? We get it from people buying homes, buying cars, and buying furniture. Young people are doing that when they're setting up their lives. Older people are settled, they're not buying all these things that are going to add to the HST bottom line. So we have to look at our population and say where are we going? What's the economic trend and are we likely to see a big boom this coming year in income, in employment, in perhaps the number of people here in the province who are buying and consuming goods and services. Madam Speaker, nowhere in the Budget Assumptions do I see anything that would give me the confidence to know where the government conjured up a 7 per cent increase in our own income here in the province.

The government's budget estimates show personal income tax going up by over \$140 million, a big bump in corporate tax as well, over \$60-some million and another large \$60 million to \$70 million in HST increases. This is in a year when we didn't meet our budget for last year. In fact, all of that fell off in this last year of 2012-13. All of that was below, that's why the budget update in December 2012 showed us going from a \$211 million deficit to \$277 million. A lot of that was a decrease in corporate and personal income tax. So we've had a year where we didn't meet our targets and next year we think it's going to rise by 7 per cent. It's not realistic, Madam Speaker.

I wanted to look particularly at the unemployment. Yesterday I had a chance to ask the Minister of Finance a question in Question Period about this and I'll grant you, her answer was that she had consulted with many experts, that they had talked to many economists and gone around Canada to test their assumptions. But, Madam Speaker, it flies in the face of common sense to explain to me that we're going to have more people working, higher incomes, more money coming back to the province in income tax and corporate tax, when we're still predicting a 9 per cent - in fact, for the coming year 9.1 per cent - unemployment rate in the province. In the next year, 2014, it rises to 9.2 per cent, there's no change there.

We know the trends, as I said, about the number of people leaving the province. Madam Speaker, we know that 6,400 fewer people are working in this province than did a year ago. That's a huge number, 6,400 Nova Scotians in a little province of less than one million people. We know that every month 1,000 people are turning 65 and joining the ranks of seniors. That means we know our workforce, our working age population is shrinking.

Now yesterday the minister said that even seniors are making more money. I wonder if many seniors are going back to work in the part-time-work economy that we have at the moment. Part-time work has grown; maybe it's the seniors who are being forced back to work to make ends meet.

Madam Speaker, it doesn't really support the government in their assumption that we're going to have a huge increase in income tax. That's the point I want to make, that the assumptions in this budget document don't support an inflated, overly-buoyant and, in fact, miraculous recovery in income tax. It's just not going to come back to us and that's our number-one source of our own income in the province, from personal income tax. If you go through the whole list, there is just that one item that is the largest. Corporate income tax pales by comparison; it's not even one-quarter of personal income tax. So the most important thing the government can do is grow new jobs, have higher paying jobs in this province, grow the economy.

The Finance Minister loves to talk about a three-legged stool, I guess was her example to the chamber of commerce. One of those legs of the stool is growing the economy and that is where the government has really failed. There has been a complete failure in expanding our economy in the last four years.

Madam Speaker, I think there have been some desperate attempts to do so. I think the government has been quick to jump on any suggestion that comes to their door, any unsolicited proposals like IBM saying, we'll come in and set up a call centre or a big centre of some sort but you have to give us your \$8.5 million a year contract, you have to give us all your people, you have to forgo all of the time, effort, millions, multi-million dollar efforts that we had to develop that system in-house.

I've sat here, Madam Speaker, for 10 years and I've often been on the Public Accounts Committee. Annually we've seen different projects along the SAP line about how they were introducing another segment of that. Each time it was \$30 million and \$40 million and \$50 million development projects. All that expertise goes out the door with IBM and the staff that we may be losing in that transfer. If they don't get our staff, the expertise is not going to be there. I do believe they're getting quite a few of the staff at the end of the day, though, I will say. But if they didn't, the risk is that they wouldn't be able to do the work we've been doing in-house.

To add to that, Madam Speaker, when have you ever heard of the government outsourcing jobs and having it be revenue-neutral? Usually you outsource jobs because you want to cut costs, to do that fiscal restraint that the government has also talked about, but we don't see evidence in the budget. But, anyway, out go the jobs, and we've lost the expertise, and we closed the door on our own SAP functions, and - who knows? - we might have to pick it up again in 10 years, because this contract is only 10 years and then IBM can choose to leave. But we didn't ask for this proposal; it was brought to us, and my concern is did the government do due diligence, did they look at options, did they really consider this? That's no way to grow the economy, in my opinion.

Madam Speaker, the whole idea of corporate largesse - or let's call it really what the government would have called it in Opposition, "corporate welfare" - has really gone out of control in the last couple of years, far beyond anything we had seen under the 10 years of Progressive Conservative Governments. And it's really, really interesting that it's an NDP Government, Madam Speaker, that has gone so blindly into a lot of agreements with companies, and I think it just shows that there has been a desperation to try to show some positive aspects.

Madam Speaker, my concern is that we've opened a chequebook, and that corporate welfare is becoming a way of life here in Nova Scotia - and it's not right. Small business is left out, regular mom and pop businesses in our communities get no government assistance - no help whatsoever - and I think that the emphasis has been in the wrong place.

Madam Speaker, let's talk about the . . .

MADAM SPEAKER: Order, please. The chatter is getting too high in the Chamber; it's becoming difficult for me to hear.

The honourable member for Halifax Clayton Park has the floor.

MS. WHALEN: Thank you, Madam Speaker. I would like to talk about the help that was given in this budget to small business. The small business rate was lowered by half a percentage point, down to 3 per cent, but what the minister never told the business community, when she had the opportunity in front of a business crowd in Halifax, was that she changed the threshold, as well, the government chose to change the threshold at which you no longer had 3 per cent income tax for small business. But you pay 16 per cent for corporate tax, so even the large corporations are going to be hit earlier, because their first amount had been at the lower rate.

Now everybody who is making any large amount of money, \$350,000 or above, is going to pay 16 per cent. Now that captures a lot more money and puts it into this budget. So it really is a tax increase. It's going to capture more money on the corporate tax side, absolutely - and it almost punishes those who are most successful; it's punishing the companies that are growing and successful. Madam Speaker, you know, there are two parts to that announcement, and the government only chose to tell us one part, and that's why I say there are a lot of reasons to distrust the figures that are in this budget today. We don't always get all the facts; the government likes to keep some of them secret until they come out and they can't avoid them - and that is exactly what happened in this budget.

I wanted to talk briefly about jobs and the government's claim that they had cut 1,000 jobs over their mandate. And that, again, was something that was promised in the first days of the NDP Government coming to power, they said they were going to, slowly, through attrition - and they promised not to have any pain - that they would get rid of jobs. But the fact is, is the civil service that much smaller today or not? Madam Speaker, the article today in *The ChronicleHerald* says that despite the government's goal of eliminating 1,094 positions, only 286 have disappeared - and I'd be happy to table that.

Again, this is an example of sleight of hand, of, I suppose, being opportunistic when the opportunity arises, of pushing off jobs into other areas. Let's take Conserve Nova Scotia. Conserve Nova Scotia had about 40 people, I think it was, working in the Department of Energy. That was when the NDP came to power - 40 positions in the Department of Energy. Where are they today, Madam Speaker? Well, today they've been hived off somewhere else as an independent group. They've doubled in size - I think there are more than 80 people now, I don't know how many - lots of new positions there, lots of communications positions, lots of new jobs over there. And rather than us paying for it through our taxes as part of the public service, now we're paying directly - every single ratepayer in the province paying directly in their bill to Nova Scotia Power.

That has actually fuelled this huge expansion in Efficiency Nova Scotia to do their work. They've ballooned in size, because now they have a guaranteed source of revenue. It's coming straight from the ratepayers. It's an additional tax. The public is still paying for that service - that's the point. We're still paying for those jobs. They doubled, and we're

still paying for them, but they're not on the books of the Nova Scotia Government at the moment.

The IBM jobs, same thing: they'll be hived off, those that choose to go. We know that they won't all go; some jobs will still have to be found within the Public Service for those who don't want to leave. These are sleight of hand, and then they don't really amount to fewer people that we have pay for. We're still paying for the service that IBM is going to provide to do our SAP work, so there's still a cost. It is smoke and mirrors. It's a sleight of hand. It's a conjuring trick. With all of that, I'm concerned about the veracity of the figures in this budget.

Madam Speaker, could you tell me how much time is left?

MADAM SPEAKER: Three minutes.

MS. WHALEN: Only three minutes, oh my gosh. There's so much more to say.

MADAM SPEAKER: Sorry, two minutes.

MS. WHALEN: Two minutes. I think I'd like to stop on a nicer note, then, and that is that I wanted to thank the Finance Department, who I know work very hard. The staff at the department work really hard to pull this together. It's not done overnight. It takes months and months, so I think they deserve a vote of thanks.

As well, I wanted to say that there are good things in this budget, like the insulin pumps. We in the Liberal caucus have been asking for that policy to change for many years. Even previous to this government, we had bills before the Legislature. The Progressive Conservative Government had the opportunity to do so and did nothing. They turned a blind eye when they were asked again and again by the Juvenile Diabetes Association, by the Liberal caucus, by other advocates, and by families, and finally this is going to become a reality in Nova Scotia, so we're very pleased. We don't expect our bill to be passed. We're very pleased that the actual intent of it is now going to become reality. We hope that over time that will be expanded to adults as well, because it has better outcomes for all those patients.

Things like the senior tax rebates on property will be a help. The children's dental care is positive. I, like other members, have had children who . . .

MADAM SPEAKER: Order, please. I was just clarified on the timing that you have. You actually have until 10:08 a.m. My apologies for that. I want to make sure that you have the time you are allotted.

MS. WHALEN: That is good news. I don't know if I have 10 minutes of praise for this budget. I had actually planned just a couple of minutes of praise. There are definitely

measures in this budget that are good for people in Nova Scotia, and things that we've asked for - I know there are things that we have individually spoken to ministers about.

I have to say, it points to this being the budget for the election year. The government has had to hold back on some of these things and waited to put it in this budget, in their final year, so that now they would hope that the most recent budget will be what's in everybody's minds. These goodies, these responses to needs, are going to be the things that they can run on in the next election.

Make no mistake about it the Liberal caucus supports those measures. They're good for people, and we will of course be supportive on those aspects of the budget. There's no question that it was time to do the insulin pumps, in particular, and I know there are a number of other small tax measures.

One of the quotes that we had here related to the fact that it's time for a comprehensive tax review. We have been calling for that, as you know, for some time, that the government needs to take a step back and look at all of the costs that we have and how we're going to manage it. I can't quite find my quote here, but I know that in the paper today somebody is calling for a proper review of all the taxes. What we've been seeing and what has continued over many years is a piecemeal approach to a little bit of tweaking on this one or that one or adding a little credit somewhere. It doesn't amount to doing the kind of tax study that would say what taxes could we change that will most stimulate the economy? What taxes might help people to get ahead in their own lives or help small business?

We're not looking at the overall impact of all of our taxes, and at the end of the day you could collect the same amount of taxes but do it in a different way, and it might have a far more beneficial effect on the economy. That's what we have been promoting for many years, that there be a comprehensive tax review so that we can talk to business and to individuals and to poverty advocates and see what will work best to make life more affordable and a little bit easier for people in Nova Scotia, and to still create the economic growth we want.

Again, Madam Speaker, where are we getting this economic forecast that says we will suddenly increase our own income, our Nova Scotia-grown income by over, roughly, \$250 million? It's just not realistic and I wish it were, but it's not. It's my job in Opposition to say these figures don't add up, the numbers don't add up, the assumptions don't support what we see in the revenue estimates, that's it, they're not there.

At the same time, I know that Nova Scotians can read this, too, and they know what's going on in their lives and they know the rate of unemployment and they know whether their children are still home, living at home, because they can't get a decent job that will allow them to move out and make their own lives. We know the unemployment rate right now is 10.4 per cent in Annapolis; 12.2 in southern Nova Scotia; 12.5 in the North Shore; 17 per cent in Cape Breton today; and 18.5 per cent unemployment for youth



in Nova Scotia. Imagine that, Madam Speaker, and I know that both of us have children about the same age, 18.5 per cent unemployment for our youth 18 to 24. That's a reality for many parents. We know that as we try to help our children and see what's next in their lives.

There have been a lot of promises made by the government since, well particularly pre-election promises last time. Go back to 1999, Madam Speaker, and at that time during the election there was a televised debate of Leaders and the Leaders were asked: will you raise taxes in your coming term if you are elected? The current Premier, then-Leader of the NDP, said oh absolutely no raised taxes. Are you going to balance the budget? Absolutely. Those are the easy answers. The Leader of the Liberal Party didn't say that, the Leader of the Liberal Party said we don't know the state of the books, we haven't had that opportunity, we haven't had that chance, we know that we need to be a little bit more cautious in making those kinds of blatant promises. Our Leader was the only Leader that showed honesty and credibility in that debate. (Applause)

Nova Scotians remember that and Nova Scotians know who told the truth in that debate and that's going to come back to roost with this government. The promise to balance the budget every year has not been achieved, this is the first balanced budget and we've just proven that this budget is based on a stack of cards, it doesn't have a foundation that is solid, and the assumptions are not bearing out what's in the numbers. We've seen that. I can go on about the economic forecast if the members want. There is a lot more to say about where we are in terms of numbers.

Mr. Speaker, the net debt has been rising every year that the NDP have been in power - we haven't talked about that yet, but I have a few more minutes and I think it's important that we look at that. The net debt is over a billion dollars higher than it was, I think it's \$1.4 billion higher than when the government came into power four years ago. That is a huge thing, that's more than 10 per cent now of our total deficit accounted for in the last four years and the NDP love to point out that the two Parties here on this side of the House have been the only governing Parties since our province was founded and in all that time there was a debt, a debt was accumulated, but 10 per cent of the debt now is the responsibility of the NDP Government in just four years, and that's a shameful thing.

Mr. Speaker, the pace at which this debt has risen is astounding; if we have another four years of NDP Government, God knows where it will go. It's growing by a tremendous amount and we know that more and more is being just pushed into debt, all of the capital spending, everything is going into debt. We want to see a plan. Some kind of plan needs to be in place to address debt in the coming years. We just can't blindly go into the future and the government should remember while they are touting the Auditor General's letter in today's budget, they should remember the Auditor General's strong condemnation of the debt; that was unequivocal. There was a strong condemnation of where we are.

Mr. Speaker, I would like to point out that the four years of the NDP Government have been characterized by corporate welfare - really, fewer people working. If you took

the collective workforce of the companies that we've put \$600 million into, we have fewer people working. We have never seen a government pump money in to have fewer jobs after they made that contribution, so what's going on in this corporate welfare? Who's in charge of these deals?

That corporate welfare has been a characterization of this government - broken promises from the HST increase when there was a promise of no tax increases, from the promise of emergency rooms being open 24/7 to totally changing the definition of an emergency room and what that was all about. Nova Scotians know that's just semantics. They know the emergency rooms were still closed 17,000 hours last year. They know that even where there are new CECs, some of them are closing. I heard Springhill was closed because no doctor was available, so that's happening even under the new model of community care: 17,000 hours in one year. Those are broken promises.

I think it's important that we look at the characterization of the NDP term in office: the characterization this year of inflating revenue beyond what would be recognized by any economist or accountant and by prepaying a number of costs to inflate last year's deficit and make this year look a lot rosier than it ever would have been if we had a true representation. The confidence, the reliability, the transparency, and the trustworthiness of this government are in question, and I believe that Nova Scotians will be looking at this budget. They'll look at it with a lot of scrutiny, with great care, and they will see what we see: that it doesn't bear fruit, that their biggest concern is unemployment, and yet the people in government think that we're going to have an unbelievably buoyant year. These forecasts are not realistic, and they call into question the credibility of the budget itself.

We look forward to the 40 hours that we will have here in the Chamber and the 40 hours in the Red Room to try to drill down more on these numbers and get greater accountability from the Government of the NDP. Thank you.

MR. SPEAKER: The honourable Leader of the Progressive Conservative Party.

HON. JAMIE BAILLIE: Mr. Speaker, I just want to begin by saying that I really appreciate the remarks of the speaker who just concluded, the Finance Critic for the Liberal Party. I believe she did a very thorough job of discrediting the claim of balance in her normal professional manner. I know she has some background in these things, and I just want to compliment her on a job well done here this morning. It's good to see someone in Opposition who does have a grasp of the finances of the province.

Her Leader, of course, made a big deal in the last election about the fact that he didn't know the state of the province's finances - an odd thing to say, for someone who at that time had been the Leader of his Party for over two years, going into an election campaign. Of course, trying to make a virtue out of not understanding the finances did not stop the Leader of the Liberal Party in the last election from making \$530 million in spending promises, even though he didn't know the state of the province. I have a document from that campaign to table in a few minutes.

What could be more responsible than standing up in this House, having been in Opposition for several years, and saying, I don't know the state of the books - like he did, trying to make a virtue of not knowing - and then going ahead and promising \$530 million in spending anyway. That is what is wrong with people who criticize all the time but have nothing positive to say themselves. But I got up to compliment the Finance Critic who just spoke, because at least she did a thorough job of showing her own understanding of the flimflammy that we see on the government side today.

Having said that, I do want to turn to the NDP's budget, because much has been made of the fiction of the razor-thin \$16 million alleged surplus that the NDP tabled yesterday. The fact that it is so far off can actually be seen in the series of reports they gave on their real, truthful progress - or lack of progress - in the year just ended. Last year's budget estimated a deficit of \$211 million, and we found out yesterday - and this hasn't been thoroughly covered yet, I don't believe - that they were off by \$145 million on their \$211 million deficit for the year that just ended. How can Nova Scotians believe anything they say now, when they were off by so much on the actual results of the year that they just finished with?

Mr. Speaker, the great humour in all this is one of the reasons that they were so far off is that they didn't reach their extreme revenue assumptions, their inflated goals for tax income, for sales tax, they didn't meet them. All through the year 2012-13 the NDP said we're falling short because our tax revenues are below our expectations. Yet what did they turn to, yesterday, to try and show the people of Nova Scotia that they were going to be balanced this time? An inflated view of how much they were going to take in in income tax and sales tax and corporate tax, yet again.

Mr. Speaker, I can't help but point, over and over again, to that famous cartoon of Charlie Brown and Lucy where every season Lucy tries to convince Charlie Brown to kick the football. Charlie Brown knows she's going to pull it away at the last second and he's going to fall flat on his back but he can't help himself but go in and try to kick that football one more time. That is exactly the NDP method of budgeting because year after year they produced these hocus-pocus budgets and only after the fact, only after they yanked the football away and Nova Scotians fall flat on their backs, do we find out the truth, that there was no balance at all.

Mr. Speaker, there's something else very interesting, though, about our experience with the NDP when it comes to actually meeting their own budget targets. Not only are they using the same trickery this time as they used last year but in their most recent update, just three short months ago, they told us okay, we're not going to hit our \$211 million deficit target, it's now \$277 million, but that's the real number. That's what the NDP told the people of Nova Scotia just three short months ago.

What did we find out yesterday? Yesterday we found out that it is not \$277 million anymore, it is \$356 million. Now that's a very interesting number, Mr. Speaker, because somehow in the last three months they slid by another \$79 million, close to \$80 million.

Now what happened in the last three months to throw the NDP off by another \$80 million in their actual results? Well I think we found out yesterday, in fact I know we found out yesterday, and all Nova Scotians are now seeing the truth about what happened. It didn't happen in the third month, it didn't even happen in the second month, it happened at the very end of last month that they took a bunch of spending that more properly belongs in the budget and they stuffed it back into last year.

Mr. Speaker, yesterday Nova Scotians turned their attention to the issue of prepaying two of our universities, a bad accounting practice from the past that deserves to stay in the past, a practice that the NDP themselves criticized in Opposition when they saw it, a practice that bears no resemblance to the real world of how monies should be allocated and accounted for, a practice designed only to make one year look worse and the new year look better. That is why it belongs in the past. That is why the government's own consultants, Deloitte, a world-wide, respected accounting firm, told them that that practice should stop.

The government waves that Deloitte report around every chance they get, when it works in their favour, but they stay strangely silent on it when they don't like what it says. Mr. Speaker, Deloitte said don't do that anymore, when it comes to prepaying the universities, but the government did just that so \$35 million of that \$80 million slippage from last year can be completely accounted for by taking two of our universities - Acadia and NSCAD - and giving them their entire next year's amount of money in the year just ended.

Now, Mr. Speaker, the government has tried to say that that's perfectly normal because they wanted the money, it would help them out. Well the fallacy of that argument can be seen in the fact that - do you know what date they gave them the money? Do you know what day that money went from the province to those universities? It was March 28<sup>th</sup>, three days before the year end of both the government and those universities - three days. How much help does that give to those two universities that they got their money three days before year end, in fact the very last business day of the previous year? It was of no significant help to Acadia or NSCAD.

The only beneficiary of that last-minute March madness transaction was a desperate NDP Government doing everything they could to stuff money into last year to try to create the fiction of a surplus. That is what is wrong with this government. (Interruptions) That is what is wrong with this government.

When those universities said they needed help, the NDP had a choice. Even if you accept the argument that they needed help, they had a choice. Do we send the money at the proper time and in the proper year, which is three days later than they did, and be truthful about whether the budget was balanced or not, or do they rush it to the universities at the last minute, no benefit to them, only so they could create the fiction of a balanced budget? Common sense, everyday Nova Scotians know the answer to that question - it was done not

for the universities, it was done only for the government using the same old tricks, the tricks that were part of the past and belong in the past and that is what . . .

MR. SPEAKER: Order. Order please. The same as yesterday, again today, “tricks” and “trickery” are unparliamentary and I would remind the honourable member that I mentioned it yesterday, and I’ll mention it again today. Thank you.

MR. BAILLIE: Thank you for that ruling, and I understand.

My point is, Mr. Speaker, when you claim a surplus of \$16 million, when you claim one and we can already in one moment prove that it’s not a surplus but actually a deficit, from this one move it just undermines further the credibility of the government as a whole, a government that said they would not do these things when they were in Opposition, that accepted a report from world-class accountants saying not to do these things and then turned around and did these exact things.

I pointed out a moment ago that in the last three months the government’s year they just finished got \$80 million worse and \$35 million is because they stuffed the university money in there - but, as we found out yesterday, that’s not all the year-end manoeuvring that they did because it turns out there’s another \$50 million in year-end transactions that the government engaged in to take money that properly belonged in the budget and stuff it back into last year. Now, \$50 million and \$35 million - \$85 million explains the entire difference between their last fiscal update for last year and what they told the people of Nova Scotia yesterday.

So when any Nova Scotian looks at this budget and that \$16 million alleged surplus, the proof that it’s wrong can be found just by looking at the year that just finished and how far off it was from what they said. I know that the government in their presentation in the lock-up yesterday to the media, to the public, went through all the accounting changes that they adopted this year - and in four of the five cases in that presentation they went out of their way to report the net impact on the bottom line in the budget. In four of the five accounting changes they made, they said there is no impact, but on the fifth change, which they did tell us about, they were silent on the net impact.

How interesting that is, because it is the one that is the smoking gun of accounting changes in this budget. They kept it to themselves that it actually had a \$50 million impact on the budget bottom line. That is transfers to individuals made in the last week of March, like income assistance payments from Community Services that they made at the end of March 2013 and stuffed into the actual results for 2013, even though they were late to payments for April 2013, which is the new start of the budget year.

Although that is an accounting change, Mr. Speaker, the least we could expect from the government that wanted to be open and transparent is that they tell people what they’ve done and show the budget under both sets of rules. This is exactly what I was worried about all along. It is why I tabled a bill in this House saying that if you change the accounting

rules and it has a bottom-line impact on the budget, you have to tell the people of Nova Scotia and show it under both sets of rules.

Did they do that? No. They changed the rules. They recovered \$50 million that they could make their budget look better with, and they didn't tell people the effect. So \$35 million for universities and \$50 million in transfers at the end of March - that's the reason that last year looked so much worse, and the reason that this surplus cannot be trusted. That is the record of the NDP, Mr. Speaker.

If that were not enough for Nova Scotians to throw the budget out as a work of fiction, as they surely will do the more they learn about it, then knowing that on the expense side, the government is already counting savings that they haven't actually accomplished yet, in an amount more than the alleged surplus itself - when the government actually records \$18 million in savings from ideas like better purchasing and more shared services, before they even realize that savings, they are literally counting their chickens before they hatch.

Nowhere else would someone say they've saved the money before they've actually saved it. Nowhere else would someone say, well, I have that money now because I thought of a good idea about saving it. They estimate it when they actually have a savings to estimate, not before. This is the kind of accounting flimflammy that happens in too many governments across the country and around the world, and they have gone ahead and done the same thing. So there are three ways - each, on their own, greater than the alleged surplus itself - that throw this budget from surplus into real deficit.

Of course, Mr. Speaker, perhaps the biggest one of all is the idea that somehow, after three years of economic hardship, after three years of job losses - 6,700 in the last year alone - after three years of Nova Scotians experiencing virtually no growth in their wages or their incomes - the seventh-worst performance of income growth in the country, as I tabled yesterday - after three years of a stalled economy - an economy in outright recession outside Halifax - the NDP suddenly believe that our jobs are going to take off and our incomes are going to take off as of April 1, 2013.

Now, nobody believes that on March 31<sup>st</sup> we have economic hardship and then we have a budget on April 1<sup>st</sup> of the new year, and all of a sudden the sun comes up, our incomes skyrocket, and the government tax revenues grow by over \$290 million, almost \$300 million. This is the kind of magic accounting that Nova Scotians saw in the budget yesterday.

I'll tell you, Enron has nothing on these guys. A company that went down because they engaged in these kinds of accounting practices, a company that went down because of this kind of attempt to create a fictional bottom line, and you know what, Mr. Speaker? I hear them yelling, well, the Auditor General says it's okay. Enron had an auditor too. There are ways, as we have learned too often in the accounting scandals of companies like Enron. That is why Nova Scotians want a government here that doesn't engage in those kinds of

practices, that doesn't create such a fiction, that doesn't present to the people a budget that is so obviously wrong.

Like anyone else who has a problem, the first step in getting control of the finances of our province is to present open and honest and accurate estimates before the House and a budget before the people that truthfully reflects the financial position of the province. Only then can Nova Scotia ever begin to move ahead. When the NDP came in, they said that was what they were going to do; in fact, they said they were going to do it in their very first year and they were going to do it every year. This is their fourth year and their fifth budget and we haven't seen it yet and we certainly don't see it now.

Those are some of the reasons and there are many more about why. I say that because Nova Scotia has a very bad history spanning back over many years, and I can say here, as a new Leader, over all Parties, that when the pressure is on, when election time comes, this House and the people of this province have seen too much of this kind of accounting game being played to try to create on paper what they can't do in reality. Nova Scotia will not move ahead until all of those practices are behind us.

Just last year they knowingly gave Nova Scotians a budget with a \$27 million hole in it. The last time the Liberals were in they presented a balanced budget on the eve of an election; it turns out they didn't count \$600 million, 20 times as much in new debt. This province deserves better than both of those examples. There have been examples from all sides, in fairness, from all sides, and they're wrong and they deserve to be in the past. When Nova Scotians voted for change, they thought they were putting it in the past, but it turns out they got it in spades, again, this time from the NDP. That is why, like the Liberals, they are the Party of the past and yesterday's budget shows it once again.

Even if we take the government's tax estimates at face value, which is a big stretch, it means another \$300 million coming out of the pockets of everyday Nova Scotians; that is over \$300 each. Even if we take them at their word that they're really going to take that much more in tax money from us, that is more than \$300 each. What kind of plan is truly balanced when its basic premise is that they're going to reach into our jeans for another \$300 a person? That is not sustainable. That is not fair to the people of Nova Scotia. That is not a plan for the economy, or for families, or to make life better; it's a plan to further impoverish the hard-working people of this province. That is no way to build a modern, dynamic, growing economy; in fact, the opposite is what is needed to grow a modern economy and that is to give people a break on their taxes and fees, not to further squeeze them - \$300 each.

Nova Scotians might be willing to go along if they saw any kind of restraint from the government itself, but they don't see that in this budget. For every \$3 that the NDP is going to grab out of our pockets this year, they are only looking to themselves to kick in \$1 in alleged savings. We give \$3; they try to find \$1. That is not fair. That is not balanced. No household out there is going to say, I get to give \$3 more in taxes and fees and the government tries to find \$1. That's not matched. That's not fair. That's not balanced. In

fact, the only way to truly balance the budget and get on with building a modern, growing economy is to do the opposite of what the NDP are doing, and that is to first find those free dollars in savings from the government before you ask the people for more; that would be a more proper ratio.

Are they doing that? No. Do they accept all the wasteful government spending that continues to go on? Yes. Are there still 10 district health authorities and 10 CEOs and dozens of vice-presidents and thousands of managers that they are paying for? Oh, yes, there are. Are there still hundreds of millions of dollars in forgivable loans and corporate bailouts in the budget? Oh, yes, there is. Are they still paying for Tim Hortons in our hospitals and subsidizing them? Yes, they are.

All of that stays; they chose to keep that and, instead, tell Nova Scotians that they're going to take \$300 each from us to try to make the books look good, and that is not good enough.

Mr. Speaker, the reason that our economy here in this province lags so far behind the growth that we see in the rest of Canada is because we're already paying the highest taxes and the highest fees and the highest power rates, and Nova Scotians have had enough; they are tapped out. When you tap out the people of the province, the economy cannot grow; in fact; it shrinks.

Here we have a budget that not only has no plan for jobs or for the economy, it doesn't even foresee any growth in jobs or the economy in the future. The government's own budget assumptions show the level of employment going nowhere for the next few years; it shows the labour force going nowhere for the next few years. Mr. Speaker, that's what they are admitting to.

The reason it shows that is because they have tapped out the typical Nova Scotian family, they have reached into their pockets already for \$1,000 in extra HST; they have reached into their pockets already for 30 per cent more on their power bills; and they have reached into their pockets already for another \$12 million in user fees for government services. They have no limit to how far they're willing to go when they reach into our pockets because, on top of that, they want \$300 more from each and every one of us in the new budget while they try to find \$1 to match the \$3 that we're giving up. That is backwards economics; that is backwards budgeting. That is not balanced budgeting; that is unfair, unjust, wrong-headed budgeting and planning, and that's why Nova Scotians are stressed and that's why the economy is in such trouble here while it grows in the rest of Canada. That's what's wrong with what they are doing.

Madam Speaker, let me just pause for a moment and say that in the middle of all that gloom there was a nice, small but important ray of sunshine for young Nova Scotians suffering from diabetes who are in need of an insulin pump to make their life a little better. I do want to put on the record that we agree that the time has long come and we finally see it, where the government is going to invest in insulin pumps for our youngest Nova



Scotians who suffer from diabetes and can benefit from one. That is an important investment that will pay off over and over again for those young people and even for government health care spending itself in the years ahead. That's exactly why we've been calling on the government to do that for a long time - and I will say that so have the Liberals. Both Opposition Parties have been calling on the government to do the right thing on insulin pumps for a long time.

Now where we are different, Madam Speaker, is that unlike the Liberals who call on them to spend more money, but have no idea where that money will come from, we actually took that call a step further and pointed out to the government where they could find the money to pay for those insulin pumps, where in their own budget they could save the money to buy insulin pumps - and it is to stop the crazy subsidy of Tim Hortons outlets in our hospitals, because that saving alone covers the expense of those insulin pumps.

I'm glad that they are now funding the insulin pumps. I am disappointed that rather than save the money to do it, they just spent it without any idea of how to save the money, but at least we gave them both the idea and how to pay for it - and that's what Nova Scotians want from a modern, growing, dynamic, political Party that wants to run the province. What would you spend your money on, what would your priorities be, and where would you find the money, and we're meeting that test. That's important because it's different from the Liberals who have yet, after seven years under the current Leader, to meet that test even once, but we are meeting that test right now. I hope the government actually does take up both the suggestion to fund those insulin pumps and stop the subsidy to those Tim Hortons so that they can actually find the money too, and that would be a great thing. The same is true for victims of CF. Madam Speaker, I also agree with the funding that is going to be providing for screening for cystic fibrosis; that is an important addition to the health care services of the province and I do support it and that's a good one.

I also, Madam Speaker, while I'm up, on the theme of good things, am happy to see that more of our seniors will be relieved of some of the burden of income tax and property tax, particularly low-income seniors, particularly low-income seniors that want to stay in their own homes, to give them a little break is a good thing. Now having said that, it is another example of how the government gives to our seniors and others with one hand and takes away so much more with their other hand. I can tell you from my own riding - and I'm sure other members have had the same experience - every day I meet seniors who are living in their own homes, even in apartments, that they are wanting to stay in, that their health allows them to stay in, even if it's with a little help like home care. But some of them are giving up their homes, or their apartments, not because of their health, but because they can't afford to stay there anymore. The power bill comes in, their pension has not gone up but their power bill has gone up by 30 per cent or more. Their home heating fuel bill has gone up by multiples and multiples. Their property taxes go up by more than the \$200 that the government wants to relieve them of.

I have seniors that I know personally in Parrsboro and Springhill, I have been in their apartments, literally in the wintertime they close off rooms putting towels under the

door to try to save on the electric bill, or save on the oil bill because they can't manage them anymore and heat their whole apartment. Now how sad is that? Not in my Nova Scotia, Madam Speaker, not in your Nova Scotia. That is not the kind of Nova Scotia we want today when people are forced to make those awful choices.

So, yes it's nice, and we agree, give seniors a break on their property taxes, another \$200, relieve some more seniors from the burden of income tax on their low incomes, absolutely, but as long as power bills continue to skyrocket, as long as the cost of living in your modest apartment or home is out of reach, it is not an entire solution. It is a helpful thing but it does not fix the problem and Nova Scotians deserve a modern, dynamic, 21<sup>st</sup> Century government that knows how to manage the economy, create opportunity, and fix the problems like power rates, like taxes on gasoline, and the things that this budget and the NDP continue to accept.

Now I will say, in the time I have left, that I noticed with great interest and some amusement the Liberal criticism of the NDP budget. After all, they have their own record when it comes to budgeting both for their own Party and from the last time they were in government. I mentioned a moment ago that in 1999, not that long ago, the last time they were in government, on the eve of an election the Liberals tried to table a budget in this House that they said was balanced. I know there are some members of the current Liberal caucus who were in the government, even in the Cabinet at that time who are still here so they'll remember this, I'm sure, with great interest. But what Nova Scotians quickly found out with that so-called balanced budget is they weren't counting \$600 million of more debt in the budget - \$600 million. To hear the Liberals blame the NDP for not counting \$27 million last year, one has to laugh at their own record when they did 20 times as much in their last budget at the same time - \$600 million.

I am very proud that the Leader of the PCs at that time, the member for Pictou Centre, went on to become Premier, John Hamm became Premier because that member and that Party tried to pull a fast one on the people of Nova Scotia and he called them on it. He brought them down. He said no. He said that is not balanced; it is not right; it is wrong, and he called them on it, and he told Nova Scotians the truth. I hope the NDP are watching the sorry history of the Liberals because when Premier Hamm said no to fake budgeting, Nova Scotians elected him Premier. That's what made him Premier and he went on to set this province on a track for eight real balanced budgets. That was a great step forward for the province.

When they came in, it took them exactly one session of the Legislature to repeal the balanced budget law and throw us right back into significant, hundreds-of-million dollar deficits.

I know that some in the Liberals, even though they were there at the time, say, that's a long time ago now. We're really hoping that Nova Scotians forget about that because it was so long ago, even though they're still sitting here, in some cases. Under the current leadership of the Liberal Party, they ran an election campaign, trying to make a

virtue of the fact that even though they sit here year after year and examine the estimates, that they didn't know the state of the province's books. That didn't stop them from making \$527,750,000 in promises.

The time has come I think that I table that for the benefit of the House. I do have with me The ChronicleHerald examination of the Liberal platform from the last election which is amusingly, but accurately entitled, "LIBERAL PLATFORM; So, whose dog ate page 34?" I will briefly and accurately quote from this article, for the benefit of accuracy and for the benefit of the House, "Liberal briefers even gave the press a 33<sup>rd</sup> page . . ." in their 32 page platform, ". . . itemizing the four-year cost of all the party's promises. The grand total is \$527.75 million." That's quite a whopping total from someone who says he doesn't know the state of the province's finances.

How irresponsible is that to say you want balanced budgets, to say you want to turn around, to say you want to be about the future but to engage in the worst kinds of pulling the wool over people's eyes? I don't know the state of the province's finances, he said, but I'm still going to promise half a billion dollars in more spending. Nova Scotians, rightly, rejected that old style approach.

Of course, there's more and I do want to share it with the House. "But the plan is missing a crucial page 34.", reports the Herald. "This would be the page showing us where the revenue comes from to pay for all the things on page 33." The \$500 million that I was referring to earlier. "Minus page 34 . . ." concludes this important examination of where Liberals come from, ". . . the Liberal plan is not a full plan." More truthful words were never written in The ChronicleHerald and I will table that for the benefit of the House.

For those that say please forget 1999 when we forgot the \$600 million in our budget, well let's go forward unto the current leadership and only a few short years ago, the very last election where they told Nova Scotians we don't know what the books look like but we're still going to promise half a billion dollars in spending. That is not a historical fact, that is a current fact for the Liberals and that is why their criticism of the NDP's \$27 million is so hilarious.

Should we go on and bring the story up to even the present day? Madam Speaker, we can bring this up to the present day. For those one or two Liberals who are still hanging on to the hope that maybe the people forgot the election of 2009, the very last one, we have the record of the Liberals with their own trust funds just in the last year. You want to talk about transactions that move money off the current books and into some nebulous unknown place - well the NDP can't hold a candle to the Liberals at doing that because it took a law, it took an Act of the Legislature, to force them to, hopefully, do something with that \$2.5 million of dirty money that they hung on to, including the current leadership, with their fingernails until they were forced by law to give it up.

Have they even complied with that law? Well we still don't know. Madam Speaker, we still don't know because all we have is a footnote in their own financial statements

saying that they intend to, to some trust, the For the Public Good Trust - nobody knows where this trust is, nobody knows who the trustees are, nobody knows what they are doing with the money, and they won't tell us.

So every time the Liberals tell the NDP to be more transparent - I'll give some advice to the NDP - hold them to the same standard when it comes to their own trust fund. Hold them to the same standard. I mean, here is a Party that can't even manage a tiny little caucus office without the help of a consultant, here is a Party that can't even run a surplus in their own little book of accounts asking the people if they can run the entire Province of Nova Scotia. They have not won an election in this province, a majority election, in 20 years because Nova Scotians will not trust them as long as they hold on to that dirty money in that trust fund, and they won't this time either - and no one can say oh that's in the past as long as the current leadership hold on to it.

We also know, Madam Speaker, that just before that law passed they took over \$300,000 of that dirty money out of the trust fund and put it on their own Party books and then spent it on TV ads - that's the record of the current Leader of the Liberal Party, that was his decision . . .

AN HON. MEMBER: Go outside and say it.

MR. BAILLIE: It's a matter of public record.

AN HON. MEMBER: Take your allegation outside.

MR. BAILLIE: Madam Speaker, anyone can look at the records of the Liberal Party and see that to be true. Anyone can look at the records and see that to be true. (Interruptions)

MADAM SPEAKER: Order, please. I know it's Friday.

MR. BAILLIE: Thank you, Madam Speaker. I did start by thanking the Liberal Critic for her examination of the budget and I just want you to know - to return for a more pleasant topic - that I meant it, that she did a very good job of poking gigantic holes in the NDP budget. I say that because I know that she would have made very different decisions about that trust fund if she was in a position to make those decisions, based on her own professionalism which is on display in this House every day. And that is sad to say, but I know it's true.

Now, Madam Speaker, let me just conclude for the day by saying to you that it is one thing to criticize the other Parties, but try not to make it personal, although I see some who, when they have nothing else to say, try and make it personal. But try and not make it personal - point to the policy errors, point to the decisions we disagree with in the other Parties, and many members in this House are very good at that.

But Nova Scotians will not elect a new government, which they need to, until someone actually goes beyond all the carping and the criticism and actually tells them that there is a better way forward, that there is an alternative to the current way, that it does not have to be this way all the time, that they don't always have to have a budget that's meaningless and wrong on the eve of an election, that they do not always have to have their own pockets picked when the government needs to find a way to balance the budget, and that they do not always have to keep their heads down and look away in disgust when they see a lot of the carping that goes on among their politicians.

MADAM SPEAKER: With the member's permission, we've been asked to allow an introduction. Thank you.

The honourable Minister of Education.

HON. RAMONA JENNEX: Thank you very much, Madam Speaker, and thank you very much to the member opposite for giving me the opportunity to introduce to the House today two of our fine students from the Cape Breton Highlands Academy. Zoe Phillips and Hannah Phillips, both Grade 11 students, are in our O2 program and have been here the last couple of days at the O2 Showcase at the Westin. Accompanying them is their lead O2 teacher - that's Options and Opportunities - the community-based learning teacher, Neil MacDonald. Peyton Charmichael, who is over in Dartmouth doing a competition at the Akerley Campus, also came from their team from Cape Breton.

I would ask the members of the House to please give our guests a very warm reception here today. We're so glad that our guests were able to see us and the work that we do in the House. Thank you very much, Madam Speaker. (Applause)

MADAM SPEAKER: We welcome all our guests today, and we hope you enjoy today's proceedings.

The honourable Leader of the Progressive Conservative Party has the floor.

MR. BAILLIE: Madam Speaker, I was just about to bring this to a conclusion by pointing out that in addition to all the criticism that goes on - and there are some who can only go to criticism and have nothing more to add - but a government only gets elected - and we saw this from Premier Hamm, and I want people to see it again now - when they give Nova Scotians a real plan for the future.

Far from taxing them more, far from promising them wild spending with no idea how to pay for it, that plan is to grow the economy and create jobs by lowering taxes like the HST equally for everybody; by paying for it by stopping wasteful government spending like all those health bureaucracies and the 10 health authorities and the subsidies to the Tim Hortons and the government bailouts of too many companies while small businesses struggle; by paying for it by stopping those things, creating more jobs that are sustainable and meaningful across the province; by training people through a world-class education

system for the economy of the 21<sup>st</sup> Century; and by letting our job creators get on with the job of building a modern, dynamic economy based on lower taxes, frozen power rates, and better education and training.

Then we can truly say we have a balanced plan that pays for health and schools and other services we need. Only then can we get on to that better day and away from the kind of direction that we're under now from the NDP. Thank you, Madam Speaker.

MADAM SPEAKER: The Estimates are now referred to the Committee of the Whole House on Supply unto Her Majesty.

The honourable Government House Leader.

HON. FRANK CORBETT: Madam Speaker, that concludes the government's business for today. We will meet again on Monday from the hours of 4:00 p.m. to 10:00 p.m. After the daily routine we will be going into Committee of the Whole House on Supply.

I move that the House do now rise.

MADAM SPEAKER: The motion is that the House do now rise to meet again on Monday, April 8<sup>th</sup>, between the hours of 4:00 p.m. and 10:00 p.m.

Would all those in favour of the motion please say Aye. Contrary minded, Nay.

The motion is carried.

We stand adjourned.

[The House rose at 10:54 a.m.]

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**NOTICES OF MOTION UNDER RULE 32(3)****RESOLUTION NO. 148**

By: Hon. Karen Casey (Colchester North)

I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas Matthew Scott is an excellent academic student, earning awards in four subjects at the end of Grade 7, as well as the award for Best All Around Student; and

Whereas Matthew is an avid sportsman, playing soccer, hockey, track and field, and golf; and

Whereas Matthew has a pleasant personality and positive attitude, enjoys a challenge, and has excellent interpersonal skills;

Therefore be it resolved that all members of this House of Assembly congratulate this well-rounded Grade 8 student for being chosen as the December 2012 Student of the Month.

**RESOLUTION NO. 149**

By: Hon. Karen Casey (Colchester North)

I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas Andee Weatherby is a Grade 8 student at Colchester North High School in Tatamagouche; and

Whereas Andee is an eager, conscientious student whose creativity and artistic abilities add uniqueness to her class projects; and

Whereas Andee is also a dedicated, hard-working athlete who plays on the school soccer and basketball teams, as well as a local hockey team, competes in track and field, takes swimming lessons, and skis;

Therefore be it resolved that all members of this House of Assembly congratulate Andee Weatherby whose work ethic, positive attitude, participation, and pleasant personality contributed to her selection as the December 2012 Student of the Month.

**RESOLUTION NO. 150**

By: Hon. Karen Casey (Colchester North)

I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas the October 2012 Student of the Month at North Colchester High School in Tatamagouche, Colchester North, was Ashley Redmond; and

Whereas Ashley is admired by students and staff alike because of her positive attitude; and

Whereas Ashley is a member of the student council, plays on the Lady Mustangs basketball team, has played first base for the softball team, and has worked on the Halloween Safety Patrol and the Prom Committee;

Therefore be it resolved that all members of this House of Assembly congratulate Ashley Redmond for a pleasant personality, good work ethic, and a positive attitude, and for receiving the honour of being named Student of the Month.

**RESOLUTION NO. 151**

By: Hon. Karen Casey (Colchester North)

I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas the November 2012 Student of the Month at North Colchester High School in Tatamagouche was Colin MacDonald; and

Whereas Colin is a student council representative, a member of the school's soccer and basketball teams, competes in track and field, and is a member of a hockey team; and

Whereas Colin is a conscientious and hard-working student with a quick wit and dry sense of humour who always puts forth his best effort;

Therefore be it resolved that all members of this House of Assembly congratulate Grade 8 student Colin MacDonald for being selected as the November 2012 Student of the Month.



**RESOLUTION NO. 152**

By: Hon. Karen Casey (Colchester North)

I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas Colton Mardian is a very conscientious student who manages his time well, works well with others, and is always pleasant and cheerful; and

Whereas Colton is involved in several extracurricular activities: playing hockey, soccer, and basketball; and

Whereas this Grade 9 student is known for his energy, his positive attitude, and his desire to learn new skills;

Therefore be it resolved that all members of this House of Assembly congratulate Colton Mardian for being named November 2012 Student of the Month at North Colchester High School in Tatamagouche.

**RESOLUTION NO. 153**

By: Hon. Karen Casey (Colchester North)

I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas DJ Joudrie is a Grade 10 student at North Colchester High School in Tatamagouche; and

Whereas DJ is popular with his teachers and peers because of his positive attitude, his willingness to help others, his maturity, and his kindness; and

Whereas DJ is known for his excellent work ethic, whether it involves his school work or the many hands-on jobs he undertakes;

Therefore be it resolved that all members of this House of Assembly congratulate DJ Joudrie for being selected as Student of the Month for January 2013.

**RESOLUTION NO. 154**

By: Hon. Karen Casey (Colchester North)

I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas Keelie Bennett is an excellent academic student who is hard-working, well organized, and conscientious; and

Whereas Keelie has a pleasant personality, excellent social skills, and is thoughtful and helpful to others; and

Whereas Keelie has a strong social conscience, is interested in world issues and equal rights, and is willing to get involved in the causes in which she believes;

Therefore be it resolved that all members of this House of Assembly congratulate Keelie Bennett for being chosen as the January 2013 Student of the Month at Colchester North High School in Tatamagouche, and for serving as an excellent role model to her peers.

**RESOLUTION NO. 155**

By: Hon. Karen Casey (Colchester North)

I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas Megan Waugh is a hard-working, conscientious, organized student who is anxious to succeed; and

Whereas Megan applies the same dedication and determination when she plays soccer as when she does school work; and

Whereas Girls' Leadership is a favourite group to Megan who enjoys activities like dog sledding, night walks, and camping trips;

Therefore be it resolved that all members of this House of Assembly congratulate Megan Waugh, from Colchester North High School in Tatamagouche, for being chosen Student of the Month for September 2012.

**RESOLUTION NO. 156**

By: Hon. Karen Casey (Colchester North)

I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas Raven Kersey plays the power position in volleyball, is a guard for the Lady Mustangs basketball team, runs the 100 meter in track and field, plays on the school soccer and softball teams, and is a member of the school ski club; and

Whereas Raven is noted for the time, effort, and hard work she puts into all her activities, whether it be sports or her school work; and

Whereas Raven is well-known and well-liked because of her kind, thoughtful, and gentle personality;

Therefore be it resolved that all members of this Assembly congratulate Raven Kersey for being chosen as October 2012 Student of the Month at North Colchester High School in Tatamagouche, Colchester North.

**RESOLUTION NO. 157**

By: Hon. Karen Casey (Colchester North)

I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas Sarah Langille works hard, is well organized, and likes to challenge herself; and

Whereas Sarah's leadership abilities are shown through her role as a member of the executive of the student council, as an explorer leader, and through her quick movement up the ranks and the many awards she has received in Air Cadets; and

Whereas this talented student also plays snare drum for the Heatherbells pipe and drum band and teaches core drum to beginners, has earned both bronze and silver in the Duke of Edinburgh program, and is currently working on her gold level;

Therefore be it resolved that all members of this Assembly congratulate Sarah Langille, a leader and role model, for being selected as the September 2012 Student of the Month at North Colchester High School in Tatamagouche, for her caring, outgoing personality, her commitment to education, and her involvement with extracurriculars.

**RESOLUTION NO. 158**

By: Mr. Andrew Younger (Dartmouth East)

I hereby give notice that on a future day I shall move the adoption of the following resolution:

Whereas April 6<sup>th</sup> is the anniversary of the signing of the Declaration of Arbroath in 1320, the Scottish declaration of independence; and

Whereas in Canada that date was chosen by this House of Assembly and declared Tartan Day on April 6, 1987; and

Whereas this year marks the 60<sup>th</sup> Anniversary of our very own Nova Scotia tartan, and is being celebrated by the Amethyst Dancers in two special performances at Alderney Landing on Sunday;

Therefore be it resolved that all members of this Assembly join Nova Scotians of Scottish descent in celebrating their culture, heritage, and freedom, and wish all well for this year's Tartan Day celebrations.