



**House of Assembly Management Commission
Agenda**

Date: June 17, 2026
Time: 9:30 a.m.
Location: HOA Committee Room

Televised

1. Approval of minutes:
 - a. January 21, 2026;
 - b. March 30, 2026;
 - c. April 1, 2026;
 - d. April 21, 2026
 - e. April 30, 2026; and
 - f. June 1, 2026.

2. Reports:
 - a. Speaker's report – rulings on allowance use;
 - b. Financial reports – 31 March 2026;
 - c. Budget transfers report – FY 2025-26.

3. Recommendations of Audit Committee

In Camera



**House of Assembly
Newfoundland and Labrador**

**Minutes of the House of Assembly
Management Commission**

Date: January 21, 2026

Location: HOA Committee Room

Time: 9 a.m.

Members Present:

Hon. Paul Lane, Speaker (Chair)

Hon. Lloyd Parrott, Government House Leader

Hon. Lisa Dempster, Official Opposition House Leader

Riley Balsom, MHA (PC), Carbonear - Trinity - Bay de Verde (10:26 a.m.)

Jim Dinn, MHA (NDP), St. John's Centre

Hon. Jamie Korab, MHA (LIB), Waterford Valley

Hon. Barry Petten, MHA (PC), Conception Bay South

Kim Hawley George, KC, Clerk of the House of Assembly/Secretary to the Commission

Other

Bobbi Russell, Principal Clerk of Committees

Ian Tucker, Law Clerk and Parliamentary Counsel (A)

Wanda Lee Mercer, Chief Financial Officer

Wanda Strowbridge, Manager of Financial Planning and Reporting

Travis Wooley, Chief Electoral Officer (A)

Brad Moss, Citizens'

The Commission, at an *in camera* meeting, approved the following 2026-2027 estimates, to be forwarded to the Minister of Finance for inclusion in the 2026 Estimates and voted on in the House of Assembly:

- Administrative Support: \$2,195,000
- Legislative Library, Proceedings Support and Research, Records Management, Hansard: \$1,396,500
- Committees, Policy and Communications: \$961,000
- Members' Resources: \$9,473,700
- House Operations: \$490,100
- Government Members' Caucus: \$475,900
- Official Opposition Caucus: \$1,407,000
- Third Party Caucus: \$489,700
- Office of the Auditor General: \$9,430,400

- Office of the Chief Electoral Officer: \$2,729,200
- Office of the Citizens' Representative: \$1,208,900
- Office of the Child and Youth Advocate: \$1,684,500
- Office of the Information and Privacy Commissioner: \$1,617,600
- Office of the Seniors' Advocate: \$706,000
- Office of the Commissioner for Legislative Standards: \$333,000

The Commission, at an *in camera* meeting, approved the creation of the following positions in the Office of the Chief Electoral Officer, with the final classifications to be reviewed and approved at a later date:

- GIS Specialist;
- Electoral Mapping Analyst (3-year temporary); and
- Training Officer.

The Commission, at an *in camera* meeting, approved the creation of the position of Investigator/Researcher Specialist in the Office of the Citizens' Representative, with the final classification to be reviewed and approved at a later date.

The Commission, at an *in camera* meeting, approved the creation of a 6-month temporary position for training and communications in the Office of the Commissioner for Legislative Standards at a classification of HL-25.

The Commission, at an *in camera* meeting, approved a pre-commitment of funds of up to \$96,900 for fiscal year 2026-27 for the purposes of hosting the 2026 Canadian Clerks-at-the-Table professional development seminar and annual general meeting.

The Commission, at an *in camera* meeting, approved a pre-commitment of funds up to \$15,400 for fiscal year 2026-27 related to the purchase of extended warranty coverage for components of the House of Assembly broadcast system. The Commission further directed that the purchase of extended warranty coverage be re-evaluated for subsequent fiscal years.

The Commission, at an *in camera* meeting, approved a funding grant of \$20,000 for the 2026-27 fiscal year for the Newfoundland and Labrador Youth Parliament, with:

- a. \$10,000 paid on the submission of budgeted costs sufficient to the Chief Financial Officer of the House of Assembly; and
- b. The remaining \$10,000 paid on the submission of financial information sufficient to the Chief Financial Officer of the House of Assembly, by no later than December 31, 2026.

The Commission further directed that the funding grant amount be re-evaluated for the 2027-28 fiscal year.

The Member for Carbonear - Trinity - Bay de Verde recused for the discussion on the Newfoundland and Labrador Youth Parliament funding grant.

The meeting recessed at 11:24 a.m. and resumed at 11:37 a.m.

The Commission, at an *in camera* meeting, approved a pre-commitment of funds of up to \$75,400 for fiscal year 2026-27 for the purposes of hosting the 2026 Commonwealth Parliamentary Association Canadian Regional Seminar.

Adjournment: 12:03 p.m.

Paul Lane
Speaker (Chair)

Kim Hawley George, KC
Clerk of the House of Assembly (Secretary to the Commission)

DRAFT



**House of Assembly
Newfoundland and Labrador**

**Minutes of the House of Assembly
Management Commission**

Date: March 30, 2026

Location: HOA Committee Room

Time: 9:30 a.m.

Members Present:

Hon. Paul Lane, Speaker (Chair)

Hon. Lloyd Parrott, Government House Leader

Hon. Lisa Dempster, Official Opposition House Leader

Riley Balsom, MHA (PC), Carbonear - Trinity - Bay de Verde

Jim Dinn, MHA (NDP), St. John's Centre

Hon. Jamie Korab, MHA (LIB), Waterford Valley

Hon. Barry Petten, MHA (PC), Conception Bay South

Kim Hawley George, KC, Clerk of the House of Assembly/Secretary to the Commission

Other

Bobbi Russell, Principal Clerk of Committees

As required by the *House of Assembly Accountability, Integrity and Administration Act*, the Chair reported decisions from *in camera* meetings held on December 9, 2025, February 19, 2026 and February 23, 2026. Details of decisions made at those meetings were included with the Minutes circulated to the Commission for approval and posted on the House of Assembly website.

CM 2026-010 The Commission approved the Minutes of the meetings held on December 9, 2025, February 19, 2026 and February 23, 2026.

The Speaker presented a report of rulings on allowance use, in accordance with Section 24 of the *House of Assembly Accountability, Integrity and Administration Act*. Since the last report, the Commission issued rulings to reimburse expenditures as follows:

Harbour Grace - Port de Grave	Pam Parsons	\$200.00
Fogo Island - Cape Freels	Jim McKenna	\$60.00
Windsor Lake	John Hogan	\$428.18
St. George's - Humber	Hal Cormier	\$467.96
St. John's Centre	Jim Dinn	\$138.00
Humber - Gros Morne	Mike Goosney	\$314.81
Mount Scio	Sarah Stoodley	\$185.44

Waterford Valley	Jamie Korab	\$56.96
Mount Pearl - Southlands	Paul Lane	\$35.00

As required by the *House of Assembly Accountability, Integrity and Administration Act*, financial reports of the Legislature, as well as actual expenditures of Members, were presented to the Commission for the period ending December 31, 2025.

CM 2026-011 The Commission approved payment of expenses related to the 2024-25 fiscal year as follows, with the expenses to be charged to the applicable allocation for the current fiscal year (2025-26):

- a. \$79.21 for leased office accommodation expenses for the District of Baie Verte - Green Bay; and
- b. \$134.34 for leased office accommodation expenses for the District of Humber - Gros Morne.

CM 2026-012 The Commission ratified the following transfer of funds in accordance with Section 5 of the Transfer of Funds Policy:

From:

1.1.04.09 Members' Allowances and Assurances
\$432,300

To:

1.1.03.01 Committees, Policy and Communications – Salaries
\$134,400
1.1.06.01 Government Members Caucus - Salaries
\$43,100
1.1.07.01 Official Opposition Caucus - Salaries
\$50,700
1.1.04.01 Members' Resources – Salaries
\$204,100

CM 2026-013 The Commission approved the audited financial statements for the House of Assembly and statutory offices for the period from 1 April 2024 to 31 March 2025, as recommended by the Audit Committee.

In accordance with subsection 36(3) of the *Auditor General Act, 2021*, the audited financial statements of the Office of the Auditor General for the fiscal year ended 31 March 2025 were presented to the Commission.

CM 2026-014 The Commission directed, pursuant to subsection 43(2) of the *House of Assembly Accountability, Integrity and Administration Act*, that the Auditor General of Newfoundland and Labrador be appointed to audit the accounts of the House of Assembly and the statutory offices for the fiscal year ended 31 March 2026.

Adjournment: 9:52 a.m.

Paul Lane
Speaker (Chair)

Kim Hawley George, KC
Clerk of the House of Assembly (Secretary to the Commission)

DRAFT



**House of Assembly
Newfoundland and Labrador**

**Minutes of the House of Assembly
Management Commission**

Date: April 1, 2026

Location: HOA Committee Room

Time: 5:15 p.m.

Members Present:

Hon. Paul Lane, Speaker (Chair)

Hon. Lloyd Parrott, Government House Leader

Hon. Lisa Dempster, Official Opposition House Leader

Riley Balsom, MHA (PC), Carbonear - Trinity - Bay de Verde

Jim Dinn, MHA (NDP), St. John's Centre

Hon. Jamie Korab, MHA (LIB), Waterford Valley (videoconference)

Hon. Barry Petten, MHA (PC), Conception Bay South

Kim Hawley George, KC, Clerk of the House of Assembly/Secretary to the Commission

Other

Jeff Dwyer, Deputy Speaker

Bobbi Russell, Principal Clerk of Committees

Ian Tucker, Law Clerk and Parliamentary Counsel (A)

The Commission, at an *in camera* meeting, confirmed the classification of HL-28 for the position of Director of Election Operations in the Office of the Chief Electoral Officer, as recommended by the House of Assembly Classification Review Committee.

The Commission, at an *in camera* meeting, confirmed the classification of EP-10 for the position of Chief Financial Officer in the House of Assembly Service, as recommended by the House of Assembly Classification Review Committee, with the policies governing compensation, including pay on promotion, to apply; and confirmed that for purposes of retroactive pay, the incumbent not be penalized in the calculation of overtime.

The Commission, at an *in camera* meeting, confirmed the classification of HL-32 for the position of Manager of Human Resources Services and Payroll Administration in the House of Assembly Service, as recommended by the House of Assembly Classification Review Committee, and confirmed a title change to Director of Human Resources, Compensation and Benefits.

The Commission was provided an update on proposed amendments to the HOAAIAA regarding applicability of accessibility legislation to the Legislative branch.

The Speaker recused for the discussion on the next agenda item. The Deputy Speaker took the chair.

The Commission discussed correspondence from the Member for Humber - Bay of Islands and received legal advice on the Commission's statutory authority. The Commission further directed a response from the acting chair to the Member on the Commission's behalf.

The Speaker resumed the chair.

The Clerk recused for the discussion on the next agenda item. The Principal Clerk of Committees acted as secretary to the Commission.

The Commission, at an *in camera* meeting, directed correction of the pay on promotion error for the salary of the Clerk of the House of Assembly in accordance with the Compensation Policy and Procedures, setting the salary at step 33 of the EP-06 pay plan effective September 1, 2023, including payment of Law Society Fees.

Adjournment: 6:39 p.m.

Paul Lane
Speaker (Chair)

Kim Hawley George, KC
Clerk of the House of Assembly (Secretary to the Commission)



**House of Assembly
Newfoundland and Labrador**

**Minutes of the House of Assembly
Management Commission**

Date: April 21, 2026

Location: HOA Committee Room

Time: 10 a.m.

Members Present:

Hon. Paul Lane, Speaker (Chair)

Hon. Lloyd Parrott, Government House Leader

Hon. Lisa Dempster, Official Opposition House Leader

Riley Balsom, MHA (PC), Carbonear - Trinity - Bay de Verde

Hon. Jamie Korab, MHA (LIB), Waterford Valley (videoconference)

Kim Hawley George, KC, Clerk of the House of Assembly/Secretary to the Commission

Other

Bobbi Russell, Principal Clerk of Committees

Jeff Dwyer, Deputy Speaker

Regrets

Jim Dinn, MHA (NDP), St. John's Centre

Hon. Barry Petten, MHA (PC), Conception Bay South

The Commission, at an *in camera* meeting, approved the 2026-2027 estimate of \$635,300 for the Office of the Disability Advocate, to be forwarded to the Minister of Finance for inclusion in the 2026 Estimates and voted on in the House of Assembly; and waived the 2-day waiting period for the decision.

Adjournment: 10:10 a.m.

Paul Lane
Speaker (Chair)

Kim Hawley George, KC
Clerk of the House of Assembly (Secretary to the Commission)



**House of Assembly
Newfoundland and Labrador**

**Minutes of the House of Assembly
Management Commission**

Date: April 30, 2026

Location: HOA Committee Room

Time: 5:30 p.m.

Members Present:

Hon. Paul Lane, Speaker (Chair)

Hon. Lloyd Parrott, Government House Leader

Hon. Lisa Dempster, Official Opposition House Leader

Riley Balsom, MHA (PC), Carbonear - Trinity - Bay de Verde (videoconference)

Jim Dinn, MHA (NDP), St. John's Centre

Hon. Jamie Korab, MHA (LIB), Waterford Valley (videoconference)

Hon. Barry Petten, MHA (PC), Conception Bay South

Kim Hawley George, KC, Clerk of the House of Assembly/Secretary to the Commission

Other

Bobbi Russell, Principal Clerk of Committees

Jeff Dwyer, Deputy Speaker

The Commission, at an *in camera* meeting, recommended to the Lieutenant-Governor in Council that Pamela Dawe be appointed Seniors' Advocate on an acting basis in accordance with section 9 of the Seniors' Advocate Act, with compensation at step 1 of the EP-10 pay plan; and waived the waiting period for Commission decisions.

Adjournment: 5:56 p.m.

Paul Lane
Speaker (Chair)

Kim Hawley George, KC
Clerk of the House of Assembly (Secretary to the Commission)



**House of Assembly
Newfoundland and Labrador**

**Minutes of the House of Assembly
Management Commission**

Date: June 1, 2026

Location: HOA Committee Room

Time: 5:30 p.m.

Members Present:

Hon. Paul Lane, Speaker (Chair)

Hon. Lloyd Parrott, Government House Leader

Hon. Lisa Dempster, Official Opposition House Leader

Riley Balsom, MHA (PC), Carbonear - Trinity - Bay de Verde

Jim Dinn, MHA (NDP), St. John's Centre

Hon. Jamie Korab, MHA (LIB), Waterford Valley

Hon. Barry Petten, MHA (PC), Conception Bay South

Kim Hawley George, KC, Clerk of the House of Assembly/Secretary to the Commission

Other

Bobbi Russell, Principal Clerk of Committees

Jeff Dwyer, Deputy Speaker

The Commission, at an *in camera* meeting, recommended to the Lieutenant-Governor in Council that Travis Wooley be appointed acting Chief Electoral Officer at step 17 on the EP-06 scale, with any step or general increases to apply, pursuant to subsection 5.5(1) of the *Elections Act, 1991*. The Commission waived the two-day waiting period for the decision.

The Commission, at an *in camera* meeting, recommended to the Lieutenant-Governor in Council that Ann Chafe be appointed acting Commissioner for Legislative Standards at step 17 on the EP-06 scale, with any step or general increases to apply, pursuant to subsection 34(8) of the House of Assembly Act. The Commission waived the two-day waiting period for the decision.

The Commission, at an *in camera* meeting, recommended to the Lieutenant-Governor in Council that the Child and Youth Advocate, be compensated at Step 14 on the EP-10 scale with regular step increases to apply. The Commission waived the 2-day waiting period for the decision.

Adjournment: 5:47 p.m.

Paul Lane
Speaker (Chair)

Kim Hawley George, KC
Clerk of the House of Assembly (Secretary to the Commission)

DRAFT



**House of Assembly
Newfoundland & Labrador**

To: House of Assembly Management Commission

From: Speaker of the House of Assembly

Date: June 17, 2026

Subject: Rulings on Allowance Use

The process for rulings on allowance use is outlined in Section 24 of the *House of Assembly Accountability, Integrity and Administration Act* (the Act). The Act gives authority for the Speaker to make rulings on allowance use of Members provided that the ruling also receives concurrence of the Management Commission.

The following provides details with respect to all such rulings concurred in by the Commission since the last report.

DISTRICT	MEMBER	AMOUNT	DETAILS
Windsor Lake	John Hogan	\$350.00	Expenditures initially rejected for payment because they were not submitted within 30 days of the end of the fiscal year as required under subsection 7(2) of the Members' Resources and Allowances Rules (the Rules). The expenditures are in compliance with all other provisions of the Rules.
Ferryland	Loyola O'Driscoll	\$100.00	Expenditures initially rejected for payment because they were not submitted within 30 days of the end of the fiscal year as required under subsection 7(2) of the <i>Members' Resources and Allowances Rules</i> (the Rules). The expenditures are in compliance with all other provisions of the Rules.

DISTRICT	MEMBER	AMOUNT	DETAILS
Placentia West – Bellevue	Jeff Dwyer	\$300.00	Expenditures initially rejected for payment because they were not submitted within 30 days of the end of the fiscal year as required under subsection 7(2) of the <i>Members' Resources and Allowances Rules</i> (the Rules). The expenditures are in compliance with all other provisions of the Rules.
Corner Brook	Jim Parsons	\$93.98	Expenditures initially rejected for payment because they were not submitted within 30 days of the end of the fiscal year as required under subsection 7(2) of the <i>Members' Resources and Allowances Rules</i> (the Rules). The expenditures are in compliance with all other provisions of the Rules.
St. John's East – Quidi Vidi	Sheilagh O'Leary	\$105.57	Expenditures initially rejected for payment because they were not submitted within 60-days of being made, as required under subsection 7(6) of the <i>Members' Resources and Allowances Rules</i> (the Rules). These expenditures are in compliance with all other provisions of the <i>Members' Resources and Allowances Rules</i> .
Torngat Mountains	Lela Evans	\$4,176.96 \$5,756.67	Expenditures initially rejected for payment because they were not submitted within 60-days of being made, as required under subsection 7(6) of the <i>Members' Resources and Allowances Rules</i> (the Rules). These expenditures are in compliance with all other provisions of the <i>Members' Resources and Allowances Rules</i>

**House of Assembly Management Commission
Briefing Note**

Title: Financial Reports

Issue: Review of financial reports for the period April 1, 2025 to March 31, 2026.

Background:

- Paragraph 20(5)(a) of the *House of Assembly Accountability, Integrity and Administration Act* (the Act) states that the Management Commission shall “regularly, and at least quarterly, review the financial performance of the House of Assembly as well as the actual expenditures of members compared with approved allocations.”
- The details of the financial performance of the Legislature are attached, as follows:
 1. Statements of Revenue and Expenditure for the period ended March 31, 2026; and
 2. Actual expenditures compared with the approved allocations for each MHA for the periods ended March 31, 2026.
- The reports noted in #1 above show the actual expenditures and revenues for that fiscal year, as well as all known savings or overruns over budgeted amounts and explanations for significant amounts.

Analysis:

Legal Consultation:

Not applicable

Internal Consultation(s):

Not applicable

External Consultation(s):

Not applicable

Comparison to Government Policy:

Not applicable

Financial Impact:

Not applicable

Legislative Impact:

Not applicable

Options:

- Not applicable – for reporting purposes only.

Status:

- Not applicable.

Action Required:

- For reporting purposes only – no decision required.

Drafted by: Wanda Lee Mercer
Date: June 8, 2026

Approved by: Kim Hawley George, KC

Attachments:

1. Financial reports – period ended 31 March 2026.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2025 to 31 March 2026
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Savings (Over-runs) from Original Budget		Savings (Over- runs) from Operating Budget
1.1.01. ADMINISTRATIVE SUPPORT						
01. Salaries	1,887,000	1,884,400	1,819,323	67,677	1	65,077
Operating Accounts:						
<i>Employee Benefits</i>	4,500	8,500	8,413	(3,913)	2	87
<i>Transportation and Communications</i>	59,400	59,400	42,623	16,777	3	16,777
<i>Supplies</i>	36,200	42,600	40,494	(4,294)	4	2,106
<i>Professional Services</i>	88,500	89,500	77,357	11,143	5	12,143
<i>Purchased Services</i>	96,400	93,000	49,467	46,933	6	43,533
					7	
<i>Property, Furnishings and Equipment</i>	92,500	94,800	93,832	(1,332)		968
02. Operating Accounts	377,500	387,800	312,187	65,313		75,613
	2,264,500	2,272,200	2,131,510	132,990		140,690
02. Revenue - Provincial		-	(877)	877	8	877
Total: Administrative Support	2,264,500	2,272,200	2,130,634	133,866		141,566

1. Savings due to temporary vacancies and hiring on a lower level.
2. Overruns as expenditures for conferences and other fees higher than anticipated.
3. Savings due to less travel than anticipated.
4. Overruns as software costs were higher than anticipated.
5. Savings due to consulting services less than anticipated.
6. Savings as metering, training and other purchased services less than anticipated.
7. Overruns as furniture and equipment expenditures were higher than anticipated.
8. Mainly related to repayment of postage.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2025 to 31 March 2026
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Projected Savings (Over- runs) from Original Budget		Projected Savings (Over- runs) from Operating Budget
1.1.02. LEGISLATIVE LIBRARY, PROCEEDINGS						
SUPPORT AND RESEARCH, RECORDS						
MANAGEMENT, AND HANSARD						
01. Salaries	1,207,500	1,207,500	1,137,053	70,447	1	70,447
Operating Accounts:						
<i>Employee Benefits</i>	1,200	1,300	1,256	(56)	2	44
<i>Transportation and Communications</i>	10,500	10,400	4,282	6,218	3	6,118
<i>Supplies</i>	113,900	113,900	96,353	17,547	4	17,547
<i>Purchased Services</i>	6,000	6,000	2,445	3,555	5	3,555
<i>Property, Furnishings and Equipment</i>				-		-
02. Operating Accounts	131,600	131,600	104,336	27,264		27,264
Total: Legislative Library, Proceedings						
Support and Research, Records						
Management, and Hansard	1,339,100	1,339,100	1,241,389	97,711		97,711

1. Savings due to temporary vacancies and hiring on a lower level partially offset by reclassification and retro payments.

2. Overruns as expenditures for conferences and other fees higher than anticipated.

3. Savings due to less travel than anticipated.

4. Savings as expenditures for books and office supplies were lower than anticipated.

5. Savings as binding, shredding and other purchased services less than anticipated.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2025 to 31 March 2026
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Projected Savings (Over- runs) from Original Budget		Projected Savings (Over- runs) from Operating Budget
1.1.03. COMMITTEES, POLICY AND COMMUNICATIONS						
01. Salaries	650,900	785,300	777,882	(126,982)	1	7,418
Operating Accounts:						
<i>Employee Benefits</i>	1,300	1,300	1,300	-		-
<i>Transportation and Communications</i>	54,800	54,800	8,201	46,599	2	46,599
<i>Supplies</i>	9,200	9,200	4,759	4,441	3	4,441
<i>Professional Services</i>	-	-	-	-		-
<i>Purchased Services</i>	91,000	91,000	70,301	20,699	4	20,699
					5	
<i>Property, Furnishings and Equipment</i>	10,000	10,000	4,686	5,314		5,314
02. Operating Accounts	166,300	166,300	89,247	77,053		77,053
	817,200	951,600	867,130	(49,930)		84,470
02. Revenue - Provincial	-	-	-	-		-
Total: Committees, Policy and Communications	817,200	951,600	867,130	(49,930)		84,470

1. Overruns due to reclassifications and retro payments.

2. Savings due to less travel than anticipated.

3. Savings due to less office supplies than anticipated.

4. Savings as satellite and closed captioning expenditures less than anticipated due to fewer house sitting days.

5. Savings as expenditures for broadcast equipment were less than anticipated.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2025 to 31 March 2026
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Projected Savings (Over- runs) from Original Budget		Projected Savings (Over- runs) from Operating Budget
1.1.04. MEMBERS' RESOURCES						
01. Salaries	7,121,800	7,347,600	7,347,314	(225,514)	1	286
Operating Accounts:						
<i>Transportation and Communications</i>	5,200	44,700	44,436	(39,236)	2	264
<i>Supplies</i>	-	-	-	-		-
<i>Professional Services</i>	-	-	-	-		-
<i>Purchased Services</i>	10,000	23,200	22,329	(12,329)	3	871
02. Operating Accounts	15,200	67,900	66,765	(51,565)		1,135
09. Allowances and Assistance	2,360,900	1,928,600	1,141,324	1,219,576	4	787,276
10. Grants and Subsidies	3,500	3,500	2,552	948		948
	9,501,400	9,347,600	8,557,955	943,445		789,645
02. Revenue - Provincial	-	-	(82,654)	82,654	5	82,654
Total: Members' Resources	9,501,400	9,347,600	8,475,301	1,026,099		872,299

1. Overruns due to payout of Severance/Transitional Allowance for retiring Members partially offset by decrease of two private members.

2. Overruns as expenditures for travel related to mandatory training for newly elected MHA's and their Constituency Assistants higher than anticipated due to General Election 2025.

3. Overruns due to unbudgeted costs of mandatory training for newly elected Members.

4. Savings as Members did not avail of the maximum allowable funds.

5. Revenue mainly related to the repayment of operational funding grants upon dissolution.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2025 to 31 March 2026
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Projected Savings (Over- runs) from Original Budget		Projected Savings (Over- runs) from Operating Budget
1.1.05. HOUSE OPERATIONS						
01. Salaries	220,200	212,200	178,357	41,843	1	33,843
Operating Accounts:						
Employee Benefits	5,900	5,900	-	5,900	2	5,900
Transportation and Communications	125,000	64,800	12,980	112,020	3	51,820
Supplies	14,500	18,400	18,396	(3,896)	4	4
Professional Services	3,900	3,900	720	3,180	5	3,180
Purchased Services	41,500	41,500	27,749	13,751	6	13,751
Property, Furnishings and Equipment	1,700	1,700	-	1,700	7	1,700
02. Operating Accounts	192,500	136,200	59,845	132,655		76,355
10. Grants and Subsidies	11,800	11,800	11,587	213		213
	<u>424,500</u>	<u>360,200</u>	<u>249,789</u>	<u>174,711</u>		<u>110,411</u>
02. Revenue - Provincial	-	-	(28,866)	28,866	8	28,866
Total: House Operations	424,500	360,200	220,924	203,576		139,276

1. Savings due to temporary vacancies and hiring on a lower level.

2. Savings as conference registration fees less than anticipated.

3. Savings due to less travel than anticipated.

4. Overruns as expenditures for ceremonial garments higher than anticipated.

5. Savings as consulting services less than anticipated

6. Savings due to less than anticipated expenditures for training and other purchased services.

7. Savings as expenditures for office equipment were less than anticipated.

8. Revenue related to funds received from Commonwealth Parliamentary Association Grant and the sales of decommissioned



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2025 to 31 March 2026
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Projected Savings (Over- runs) from Original Budget		Projected Savings (Over- runs) from Operating Budget
1.1.06. GOVERNMENT MEMBERS CAUCUS						
01. Salaries	328,300	353,800	312,578	15,722	1	41,222
Operating Accounts:						
<i>Employee Benefits</i>	900	500	-	900		500
<i>Transportation and Communications</i>	21,300	18,800	9,943	11,357	2	8,857
<i>Supplies</i>	8,000	8,500	6,612	1,388	3	1,888
<i>Purchased Services</i>	6,800	8,400	3,011	3,789	4	5,389
<i>Property, Furnishings and Equipment</i>	1,700	2,200	1,222	478		978
02. Operating Accounts	38,700	38,400	20,789	17,911		17,611
10. Grants and Subsidies	36,600	36,600	34,581	2,019	5	2,019
Total: Government Members Caucus	403,600	428,800	367,947	35,653		60,853

1. Savings due to change in the number of private members throughout the year partially offset by overruns due to leave payouts and change in the number of private members throughout the year.

2. Savings due to less travel than anticipated.

3. Savings due to less office supplies than anticipated.

4. Savings due to change in private members throughout the year.

5. Savings due to less private members following General Election 2025.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2025 to 31 March 2026
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Projected Savings (Over- runs) from Original Budget		Projected Savings (Over- runs) from Operating Budget
1.1.07. OFFICIAL OPPOSITION CAUCUS						
01. Salaries	1,214,900	1,265,600	1,212,661	2,239	1	52,939
Operating Accounts:						
<i>Employee Benefits</i>	3,000	1,900	1,560	1,440	2	340
<i>Transportation and Communications</i>	75,100	94,000	71,925	3,175	3	22,075
<i>Supplies</i>	25,000	14,200	6,360	18,640	4	7,840
<i>Purchased Services</i>	22,500	19,800	7,006	15,494	5	12,794
<i>Property, Furnishings and Equipment</i>	6,000	3,200	1,300	4,700	6	1,900
02. Operating Accounts	131,600	133,100	88,149	43,451		44,951
10. Grants and Subsidies	24,400	24,400	24,345	55		55
Total: Official Opposition Caucus	1,370,900	1,423,100	1,325,155	45,745		97,945

1. Savings due to change in the number of private members throughout the year.
2. Savings as conferences and other registration fees less than anticipated.
3. Savings due to less travel than anticipated.
4. Savings due to less office supplies than anticipated.
5. Savings due to less than anticipated expenditures for training and other purchased services.
6. Savings as expenditures for office equipment less than anticipated.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2025 to 31 March 2026
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Projected Savings (Over- runs) from Original Budget		Projected Savings (Over- runs) from Operating Budget
1.1.08. THIRD PARTY CAUCUS						
01. Salaries	434,800	434,800	410,614	24,186	1	24,186
Operating Accounts:						
<i>Employee Benefits</i>	1,000	1,600	1,570	(570)	2	30
<i>Transportation and Communications</i>	24,300	23,100	17,517	6,783	3	5,583
<i>Supplies</i>	8,100	6,700	3,459	4,641	4	3,241
<i>Purchased Services</i>	7,500	8,900	750	6,750	5	8,150
<i>Property, Furnishings and Equipment</i>	2,100	1,300	274	1,826	6	1,026
02. Operating Accounts	43,000	41,600	23,570	19,430		18,030
10. Grants and Subsidies	14,000	14,000	13,448	552		552
Total: Third Party Caucus	491,800	490,400	447,632	44,168		42,768
TOTAL HOUSE OF ASSEMBLY	16,613,000	16,613,000	15,076,111	1,536,889		1,536,889

1. Savings due to less salaries than anticipated.
2. Overruns as conference fees and other fees are higher than anticipated.
3. Savings due to less travel than anticipated.
4. Savings due to less office supplies than anticipated.
5. Savings as due to less than anticipated expenditures for training and other purchased services.
6. Savings as expenditures for office equipment less than anticipated.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2025 to 31 March 2026
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Projected Savings (Over- runs) from Original Budget		Projected Savings (Over- runs) from Operating Budget
3.1.01. OFFICE OF THE CHIEF ELECTORAL OFFICER						
01. Salaries	5,473,600	5,473,600	5,062,468	411,132	1	411,132
Operating Accounts:						
Employee Benefits	4,500	4,500	2,311	2,189	2	2,189
Transportation and Communications	1,843,900	1,702,900	405,467	1,438,433	3	1,297,433
Supplies	179,000	188,600	161,332	17,668	4	27,268
Professional Services	48,000	179,400	159,974	(111,974)	5	19,426
Purchased Services	1,669,600	1,669,600	1,637,419	32,181	6	32,181
					7	
Property, Furnishings and Equipment	57,000	57,000	50,954	6,046		6,046
02. Operating Accounts	3,802,000	3,802,000	2,417,457	1,384,543		1,384,543
10. Grants and Subsidies	825,000	825,000	232,856	592,144	8	592,144
	10,100,600	10,100,600	7,712,781	2,387,819		2,387,819
02. Revenue - Provincial			(9,596)	9,596	9	9,596
Total: Office of the Chief Electoral Officer	10,100,600	10,100,600	7,703,184	2,397,416		2,397,416

1. Savings due to less salaries than anticipated
2. Savings as conference fees and other fees less than anticipated.
3. Savings due to less travel than anticipated.
4. Savings as expenditures for office supplies less than anticipated.
5. Overruns due to OCEO's contribution to the resolution of legal challenge to 2021 General Election.
6. Savings as metering, training and other purchased services less than anticipated.
7. Savings as expenditures for office equipment were less than anticipated.
8. Savings as candidate and auditor subsidies payments less than anticipated.
9. Revenue mainly related to the remittance from OCEO in trust.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2025 to 31 March 2026
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Projected Savings (Over- runs) from Original Budget		Projected Savings (Over- runs) from Operating Budget
4.1.01. OFFICE OF THE CITIZENS' REPRESENTATIVE						
01. Salaries	890,600	890,600	835,456	55,144	1	55,144
Operating Accounts:						
Employee Benefits	7,000	7,000	450	6,551	2	6,551
Transportation and Communications	34,800	34,800	10,847	23,953	3	23,953
Supplies	5,000	5,000	3,624	1,376		1,376
Professional Services	69,600	26,400	2,454	67,146	4	23,946
Purchased Services	108,000	151,200	148,715	(40,715)	5	2,485
Property, Furnishings and Equipment	8,000	8,000	960	7,040	6	7,040
02. Operating Accounts	232,400	232,400	167,051	65,349		65,349
	1,123,000	1,123,000	1,002,507	120,493		120,493
02. Revenue - Provincial	-		(435)	435		435
Total: Office of the Citizens' Representative	1,123,000	1,123,000	1,002,071	120,929		120,929

1. Savings due to temporary vacancies and hiring on a lower level.
2. Savings as conferences and other registration fees less than anticipated.
3. Savings due to less travel than anticipated.
4. Savings as legal fees less than anticipated.
5. Overruns as purchased services higher than anticipated.
6. Savings as expenditures for office equipment less than anticipated.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2025 to 31 March 2026
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Projected Savings (Over- runs) from Original Budget		Projected Savings (Over- runs) from Operating Budget
5.1.01. OFFICE OF THE CHILD AND YOUTH ADVOCATE						
01. Salaries	1,415,500	1,415,500	1,368,106	47,394	1	47,394
Operating Accounts:						
Employee Benefits	3,500	3,500	276	3,224	2	3,224
Transportation and Communications	55,400	52,900	23,734	31,666	3	29,166
Supplies	6,000	7,800	7,714	(1,714)	4	86
Professional Services	19,000	19,000	10,380	8,620	5	8,620
Purchased Services	170,900	170,900	144,190	26,710	6	26,710
Property, Furnishings and Equipment	4,000	4,700	4,351	(351)	7	349
02. Operating Accounts	258,800	258,800	190,646	68,154		68,154
Total: Office of the Child and Youth Advocate	1,674,300	1,674,300	1,558,752	115,548		115,548

1. Savings due to temporary vacancies and hiring on a lower level.
2. Savings as conferences and other registration fees less than anticipated.
3. Savings due to less travel than anticipated.
4. Overruns due to office supplies higher than anticipated.
5. Savings as legal fees less than anticipated.
6. Savings as training and development and other purchased services less than anticipated.
7. Overruns as furniture and equipment are higher than anticipated.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2025 to 31 March 2026
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Projected Savings (Over- runs) from Original Budget		Projected Savings (Over- runs) from Operating Budget
6.1.01. OFFICE OF THE INFORMATION AND PRIVACY COMMISSIONER						
01. Salaries	1,314,000	1,277,900	1,257,372	56,628	1	20,528
Operating Accounts:						
<i>Employee Benefits</i>	4,500	9,400	9,379	(4,879)	2	21
<i>Transportation and Communications</i>	35,300	35,300	20,129	15,171	3	15,171
<i>Supplies</i>	6,700	15,600	15,172	(8,472)	4	428
<i>Professional Services</i>	75,000	35,500	26,726	48,274	5	8,774
<i>Purchased Services</i>	175,600	208,800	207,441	(31,841)	6	1,359
					7	
<i>Property, Furnishings and Equipment</i>	7,000	35,600	35,446	(28,446)		154
02. Operating Accounts	304,100	340,200	314,293	(10,193)		25,907
02. Revenue - Provincial	-	-	-	-		-
Total: Office of the Information and Commissioner	1,618,100	1,618,100	1,571,666	46,434		46,434

1. Savings due to temporary vacancies and hiring on a lower level.
2. Overruns as conference fees and other fees higher than anticipated.
3. Savings due to less travel than anticipated.
4. Overruns due to software costs and other office supplies higher than anticipated.
5. Savings as legal fees less than anticipated.
6. Overruns as training and development and other purchased services more than anticipated.
7. Overruns as expenditures for office furnishings and equipment greater than anticipated.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2025 to 31 March 2026
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Projected Savings (Over- runs) from Original Budget		Projected Savings (Over- runs) from Operating Budget
7.1.01. OFFICE OF THE SENIORS' ADVOCATE						
01. Salaries	576,400	576,400	523,103	53,297	1	53,297
Operating Accounts:						
Employee Benefits	5,700	5,700	2,238	3,462	2	3,462
Transportation and Communications	61,900	55,300	28,779	33,121	3	26,521
Supplies	5,000	8,400	7,951	(2,951)	4	449
Professional Services	9,000	12,200	12,200	(3,200)	5	-
Purchased Services	44,000	44,000	41,936	2,064	6	2,064
Property, Furnishings and Equipment	4,000	4,000	3,074	926		926
02. Operating Accounts	129,600	129,600	96,178	33,422		33,422
Total: Office of the Seniors' Advocate	706,000	706,000	619,281	86,719		86,719

1. Savings due to temporary vacancies and hiring on a lower level.
2. Savings as conferences and other registration fees less than anticipated.
3. Savings as travel is less than anticipated.
4. Overruns as expenditures for office supplies greater than anticipated.
5. Overruns as expenditures for consulting services greater than anticipated.
6. Savings as training and development and other purchased services less than anticipated.



LEGISLATURE (excluding The Office of the Auditor General)
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2025 to 31 March 2026
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures & Revenues	Projected Savings (Over- runs) from Original Budget		Projected Savings (Over- runs) from Operating Budget
8.1.01. OFFICE OF THE COMMISSIONER FOR LEGISLATIVE STANDARDS						
01. Salaries	257,800	257,800	225,097	32,703	1	32,703
Operating Accounts:						
<i>Employee Benefits</i>	2,000	500	500	1,500	2	-
<i>Transportation and Communications</i>	9,500	8,200	8,005	1,495	3	195
<i>Supplies</i>	2,000	2,000	1,274	726		726
<i>Professional Services</i>	5,000	14,400	14,376	(9,376)	4	24
<i>Purchased Services</i>	4,500	4,400	303	4,197	5	4,097
					6	
<i>Property, Furnishings and Equipment</i>	8,000	1,500	221	7,779		1,279
02. Operating Accounts	31,000	31,000	24,678	6,322		6,322
Total: Office of the Commissioner for Legislative Standards	288,800	288,800	249,775	39,025		39,025
TOTAL LEGISLATURE (Excluding the Office of the Auditor General)	32,123,800	32,123,800	27,780,839	4,342,961		4,342,961

1. Savings due to temporary vacancies and hiring on a lower level.
2. Savings as conferences and other registration fees less than anticipated.
3. Savings as travel is less than anticipated.
4. Overruns as expenditures for legal services greater than anticipated.
5. Savings as training and development and other purchased services less than anticipated.
6. Savings as expenditures for office equipment less than anticipated.



OFFICE OF THE AUDITOR GENERAL
STATEMENT OF REVENUE AND EXPENDITURE
For the Period 1 April 2025 to 31 March 2026
Unaudited

	Original Estimates	Operating Budget	Actual Expenditures and Revenue	Savings (Over- runs) from Original Budget		Savings (Over-runs) from Operating Budget
2.1.012. Office of the Auditor General						
01. Salaries	6,950,500	6,950,500	6,516,963	433,537	1	433,537
02. Employee Benefits	167,300	167,300	166,737	563	2	563
03. Transportation and Communications	123,500	123,500	63,971	59,529	3	59,529
04. Supplies	84,000	84,000	93,576	(9,576)	4	(9,576)
05. Professional Services	1,370,100	1,370,100	575,334	794,766	5	794,766
06. Purchased Services	684,900	684,900	610,218	74,682	6	74,682
07. Property, Furnishings and Equipment	50,100	50,100	60,854	(10,754)	7	(10,754)
	9,430,400	9,430,400	8,087,653	1,342,747		1,342,747
Related Revenue	-	-		-	8	-
Total: Office of the Auditor General	9,430,400	9,430,400	8,087,653	1,342,747		1,342,747

1 Savings due to staff vacancies, temporary assignments and staff turnover..

2 Variance is insignificant.

3 Savings identified due to less travel requirements for audit purposes.

4 Additional funds required due to increased software costs.

5 Savings due to late start of contracts for some audits. Professional Services costs vary from year to year depending on audit requirements.

6 Less rented space for meetings and training incurred.

7 Additional funds required due to the purchase of necessary office equipment.



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

Trimper, Perry, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	5,635.00	1,179.77	1,179.77	4,455.23	20.9%
Total Office Allowances		1,179.77	1,179.77		
Operational Resources					
Operational Resources	--	1,171.34	1,171.34	--	--
Total Operational Resources		1,171.34	1,171.34		
Travel & Living Allowances					
House in Session	--	6,491.04	6,491.04	--	--
House Not in Session	--	5,200.66	5,200.66	--	--
Intra & Extra-Constituency Travel	5,729.00	0.00	0.00	5,729.00	0.0%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		11,691.70	11,691.70		
Constituency Allowance					
Constituency Allowance	1,409.00	1,001.53	1,001.53	407.47	71.1%
Total Constituency Allowance		1,001.53	1,001.53		
Total Expenditures					
		15,044.34	15,044.34		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

ABBOTT, JOHN, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	151.00	150.74	150.74	0.26	99.8%
Office Operations	5,635.00	832.38	832.38	4,802.62	14.8%
Total Office Allowances		983.12	983.12		
Operational Resources					
Operational Resources	--	352.16	352.16	--	--
Total Operational Resources		352.16	352.16		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	2,630.00	0.00	0.00	2,630.00	0.0%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	1,409.00	1,093.97	1,093.97	315.03	77.6%
Total Constituency Allowance		1,093.97	1,093.97		
Total Expenditures		2,429.25	2,429.25		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

Coady, Siobhan, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	5,635.00	3,290.22	3,290.22	2,344.78	58.4%
Total Office Allowances		3,290.22	3,290.22		
Operational Resources					
Operational Resources	--	524.00	524.00	--	--
Total Operational Resources		524.00	524.00		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	2,630.00	0.00	0.00	2,630.00	0.0%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	1,409.00	1,294.43	1,294.43	114.57	91.9%
Total Constituency Allowance		1,294.43	1,294.43		
Total Expenditures					
		5,108.65	5,108.65		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

BROWN, JORDAN, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	5,635.00	1,271.95	1,271.95	4,363.05	22.6%
Total Office Allowances		1,271.95	1,271.95		
Operational Resources					
Operational Resources	--	1,242.75	1,242.75	--	--
Total Operational Resources		1,242.75	1,242.75		
Travel & Living Allowances					
House in Session	--	7,755.01	7,755.01	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	2,630.00	0.00	0.00	2,630.00	0.0%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		7,755.01	7,755.01		
Constituency Allowance					
Constituency Allowance	1,409.00	0.00	0.00	1,409.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures					
		10,269.71	10,269.71		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

Byrne, Gerry, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	5,635.00	571.88	571.88	5,063.12	10.1%
Total Office Allowances		571.88	571.88		
Operational Resources					
Operational Resources	--	3,534.23	3,534.23	--	--
Total Operational Resources		3,534.23	3,534.23		
Travel & Living Allowances					
House in Session	--	7,471.23	7,471.23	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	2,630.00	0.00	0.00	2,630.00	0.0%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		7,471.23	7,471.23		
Constituency Allowance					
Constituency Allowance	1,409.00	206.03	206.03	1,202.97	14.6%
Total Constituency Allowance		206.03	206.03		
Total Expenditures					
		11,783.37	11,783.37		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

PARSONS, ANDREW, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	7,700.00	7,700.00	7,700.00	0.00	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	5,635.00	2,074.05	2,074.05	3,560.95	36.8%
Total Office Allowances		9,774.05	9,774.05		
Operational Resources					
Operational Resources	--	2,792.04	2,792.04	--	--
Total Operational Resources		2,792.04	2,792.04		
Travel & Living Allowances					
House in Session	--	1,618.42	1,618.42	--	--
House Not in Session	--	836.33	836.33	--	--
Intra & Extra-Constituency Travel	6,621.00	352.95	352.95	6,268.05	5.3%
Helicopter Travel	9,861.00	0.00	0.00	9,861.00	0.0%
Total Travel & Living Allowances		2,807.70	2,807.70		
Constituency Allowance					
Constituency Allowance	1,409.00	262.66	262.66	1,146.34	18.6%
Total Constituency Allowance		262.66	262.66		
Total Expenditures					
		15,636.45	15,636.45		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

FUREY, ANDREW, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	7,175.00	7,175.00	7,175.00	0.00	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	5,635.00	26.40	26.40	5,608.60	0.5%
Total Office Allowances		7,201.40	7,201.40		
Operational Resources					
Operational Resources	--	3,419.44	3,419.44	--	--
Total Operational Resources		3,419.44	3,419.44		
Travel & Living Allowances					
House in Session	--	909.83	909.83	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	5,729.00	0.00	0.00	5,729.00	0.0%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		909.83	909.83		
Constituency Allowance					
Constituency Allowance	1,409.00	0.00	0.00	1,409.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures					
		11,530.67	11,530.67		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

Haggie, John, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	5,635.00	3,557.13	3,557.13	2,077.87	63.1%
Total Office Allowances		3,557.13	3,557.13		
Operational Resources					
Operational Resources	--	1,248.36	1,248.36	--	--
Total Operational Resources		1,248.36	1,248.36		
Travel & Living Allowances					
House in Session	--	3,572.60	3,572.60	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	3,850.00	134.02	134.02	3,715.98	3.5%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		3,706.62	3,706.62		
Constituency Allowance					
Constituency Allowance	1,409.00	0.00	0.00	1,409.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures					
		8,512.11	8,512.11		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

REID, SCOTT, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	5,635.00	1,508.88	1,508.88	4,126.12	26.8%
Total Office Allowances		1,508.88	1,508.88		
Operational Resources					
Operational Resources	--	5,951.19	5,951.19	--	--
Total Operational Resources		5,951.19	5,951.19		
Travel & Living Allowances					
House in Session	--	4,077.81	4,077.81	--	--
House Not in Session	--	404.99	404.99	--	--
Intra & Extra-Constituency Travel	6,621.00	908.97	908.97	5,712.03	13.7%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		5,391.77	5,391.77		
Constituency Allowance					
Constituency Allowance	1,409.00	184.22	184.22	1,224.78	13.1%
Total Constituency Allowance		184.22	184.22		
Total Expenditures					
		13,036.06	13,036.06		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

HOWELL, KRISTA LYNN, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	5,635.00	3,554.73	3,554.73	2,080.27	63.1%
Total Office Allowances		3,554.73	3,554.73		
Operational Resources					
Operational Resources	--	3,004.30	3,004.30	--	--
Total Operational Resources		3,004.30	3,004.30		
Travel & Living Allowances					
House in Session	--	2,346.67	2,346.67	--	--
House Not in Session	--	168.49	168.49	--	--
Intra & Extra-Constituency Travel	6,621.00	222.27	222.27	6,398.73	3.4%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		2,737.43	2,737.43		
Constituency Allowance					
Constituency Allowance	1,409.00	0.00	0.00	1,409.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures					
		9,296.46	9,296.46		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

Bennett, Derek, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	5,635.00	4,692.55	4,692.55	942.45	83.3%
Total Office Allowances		4,692.55	4,692.55		
Operational Resources					
Operational Resources	--	2,298.80	2,298.80	--	--
Total Operational Resources		2,298.80	2,298.80		
Travel & Living Allowances					
House in Session	--	3,566.53	3,566.53	--	--
House Not in Session	--	1,347.07	1,347.07	--	--
Intra & Extra-Constituency Travel	5,729.00	4,386.38	4,386.38	1,342.62	76.6%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		9,299.98	9,299.98		
Constituency Allowance					
Constituency Allowance	1,409.00	209.71	209.71	1,199.29	14.9%
Total Constituency Allowance		209.71	209.71		
Total Expenditures					
		16,501.04	16,501.04		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

BARBOUR, ANDREA, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	870.00	0.00	0.00	870.00	0.0%
Office Operations	4,800.00	125.09	125.09	4,674.91	2.6%
Total Office Allowances		125.09	125.09		
Operational Resources					
Operational Resources	--	2,392.56	2,392.56	--	--
Total Operational Resources		2,392.56	2,392.56		
Travel & Living Allowances					
House in Session	--	3,922.62	3,922.62	--	--
House Not in Session	--	1,154.50	1,154.50	--	--
Intra & Extra-Constituency Travel	5,640.00	1,733.76	1,733.76	3,906.24	30.7%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		6,810.88	6,810.88		
Constituency Allowance					
Constituency Allowance	1,200.00	100.00	100.00	1,100.00	8.3%
Total Constituency Allowance		100.00	100.00		
Total Expenditures					
		9,428.53	9,428.53		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

CROCKER, STEVE, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	8,342.00	8,341.69	8,341.69	0.31	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	5,635.00	533.33	533.33	5,101.67	9.5%
Total Office Allowances		8,875.02	8,875.02		
Operational Resources					
Operational Resources	--	4,879.80	4,879.80	--	--
Total Operational Resources		4,879.80	4,879.80		
Travel & Living Allowances					
House in Session	--	1,519.72	1,519.72	--	--
House Not in Session	--	156.80	156.80	--	--
Intra & Extra-Constituency Travel	3,850.00	316.42	316.42	3,533.58	8.2%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		1,992.94	1,992.94		
Constituency Allowance					
Constituency Allowance	1,409.00	121.05	121.05	1,287.95	8.6%
Total Constituency Allowance		121.05	121.05		
Total Expenditures					
		15,868.81	15,868.81		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

BUTT, MARK, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	870.00	467.98	467.98	402.02	53.8%
Office Operations	4,800.00	1,263.27	1,263.27	3,536.73	26.3%
Total Office Allowances		1,731.25	1,731.25		
Operational Resources					
Operational Resources	--	2,217.51	2,217.51	--	--
Total Operational Resources		2,217.51	2,217.51		
Travel & Living Allowances					
House in Session	--	3,765.59	3,765.59	--	--
House Not in Session	--	2,347.02	2,347.02	--	--
Intra & Extra-Constituency Travel	4,880.00	1,441.76	1,441.76	3,438.24	29.5%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		7,554.37	7,554.37		
Constituency Allowance					
Constituency Allowance	1,200.00	65.79	65.79	1,134.21	5.5%
Total Constituency Allowance		65.79	65.79		
Total Expenditures					
		11,568.92	11,568.92		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

PARSONS, JIM, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	870.00	107.98	107.98	762.02	12.4%
Office Operations	4,800.00	2,914.97	2,914.97	1,885.03	60.7%
Total Office Allowances		3,022.95	3,022.95		
Operational Resources					
Operational Resources	--	1,791.85	1,791.85	--	--
Total Operational Resources		1,791.85	1,791.85		
Travel & Living Allowances					
House in Session	--	6,582.74	6,582.74	--	--
House Not in Session	--	2,166.23	2,166.23	--	--
Intra & Extra-Constituency Travel	2,240.00	1,116.13	1,116.13	1,123.87	49.8%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		9,865.10	9,865.10		
Constituency Allowance					
Constituency Allowance	1,200.00	350.00	350.00	850.00	29.2%
Total Constituency Allowance		350.00	350.00		
Total Expenditures					
		15,029.90	15,029.90		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

CORMIER, HAL, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	870.00	0.00	0.00	870.00	0.0%
Office Operations	4,800.00	1,962.15	1,962.15	2,837.85	40.9%
Total Office Allowances		1,962.15	1,962.15		
Operational Resources					
Operational Resources	--	3,274.62	3,274.62	--	--
Total Operational Resources		3,274.62	3,274.62		
Travel & Living Allowances					
House in Session	--	6,540.75	6,540.75	--	--
House Not in Session	--	3,113.16	3,113.16	--	--
Intra & Extra-Constituency Travel	5,640.00	3,482.13	3,482.13	2,157.87	61.7%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		13,136.04	13,136.04		
Constituency Allowance					
Constituency Allowance	1,200.00	350.00	350.00	850.00	29.2%
Total Constituency Allowance		350.00	350.00		
Total Expenditures					
		18,722.81	18,722.81		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

WHITE, KEITH, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	870.00	400.99	400.99	469.01	46.1%
Office Operations	4,800.00	4,438.28	4,438.28	361.72	92.5%
Total Office Allowances		4,839.27	4,839.27		
Operational Resources					
Operational Resources	--	405.83	405.83	--	--
Total Operational Resources		405.83	405.83		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	2,240.00	1,378.39	1,378.39	861.61	61.5%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		1,378.39	1,378.39		
Constituency Allowance					
Constituency Allowance	1,200.00	1,200.00	1,200.00	0.00	100.0%
Total Constituency Allowance		1,200.00	1,200.00		
Total Expenditures		7,823.49	7,823.49		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

BALSOM, RILEY, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	5,959.00	5,958.35	5,958.35	0.65	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	870.00	66.99	66.99	803.01	7.7%
Office Operations	4,800.00	1,018.40	1,018.40	3,781.60	21.2%
Total Office Allowances		7,043.74	7,043.74		
Operational Resources					
Operational Resources	--	3,146.36	3,146.36	--	--
Total Operational Resources		3,146.36	3,146.36		
Travel & Living Allowances					
House in Session	--	2,692.84	2,692.84	--	--
House Not in Session	--	1,573.13	1,573.13	--	--
Intra & Extra-Constituency Travel	3,280.00	1,460.03	1,460.03	1,819.97	44.5%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		5,726.00	5,726.00		
Constituency Allowance					
Constituency Allowance	1,200.00	0.00	0.00	1,200.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures					
		15,916.10	15,916.10		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

O'LEARY, SHEILAGH, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	870.00	547.95	547.95	322.05	63.0%
Office Operations	4,800.00	2,251.04	2,251.04	2,548.96	46.9%
Total Office Allowances		2,798.99	2,798.99		
Operational Resources					
Operational Resources	--	1,262.29	1,262.29	--	--
Total Operational Resources		1,262.29	1,262.29		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	2,240.00	0.00	0.00	2,240.00	0.0%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	1,200.00	526.60	526.60	673.40	43.9%
Total Constituency Allowance		526.60	526.60		
Total Expenditures					
		4,587.88	4,587.88		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

KING, MICHAEL, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	5,500.00	5,500.00	5,500.00	0.00	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	870.00	638.44	638.44	231.56	73.4%
Office Operations	4,800.00	3,257.87	3,257.87	1,542.13	67.9%
Total Office Allowances		9,396.31	9,396.31		
Operational Resources					
Operational Resources	--	3,196.80	3,196.80	--	--
Total Operational Resources		3,196.80	3,196.80		
Travel & Living Allowances					
House in Session	--	6,771.74	6,771.74	--	--
House Not in Session	--	4,486.79	4,486.79	--	--
Intra & Extra-Constituency Travel	5,640.00	1,159.18	1,159.18	4,480.82	20.6%
Helicopter Travel	8,400.00	0.00	0.00	8,400.00	0.0%
Total Travel & Living Allowances		12,417.71	12,417.71		
Constituency Allowance					
Constituency Allowance	1,200.00	1,200.00	1,200.00	0.00	100.0%
Total Constituency Allowance		1,200.00	1,200.00		
Total Expenditures		26,210.82	26,210.82		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

FORD, BETTINA, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	870.00	66.99	66.99	803.01	7.7%
Office Operations	4,800.00	1,930.81	1,930.81	2,869.19	40.2%
Total Office Allowances		1,997.80	1,997.80		
Operational Resources					
Operational Resources	--	4,668.44	4,668.44	--	--
Total Operational Resources		4,668.44	4,668.44		
Travel & Living Allowances					
House in Session	--	4,027.26	4,027.26	--	--
House Not in Session	--	2,808.99	2,808.99	--	--
Intra & Extra-Constituency Travel	3,280.00	2,508.17	2,508.17	771.83	76.5%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		9,344.42	9,344.42		
Constituency Allowance					
Constituency Allowance	1,200.00	1,104.69	1,104.69	95.31	92.1%
Total Constituency Allowance		1,104.69	1,104.69		
Total Expenditures					
		17,115.35	17,115.35		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

GOOSNEY, MIKE, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	5,125.00	5,125.00	5,125.00	0.00	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	870.00	713.86	713.86	156.14	82.1%
Office Operations	4,800.00	2,964.77	2,964.77	1,835.23	61.8%
Total Office Allowances		8,803.63	8,803.63		
Operational Resources					
Operational Resources	--	2,852.78	2,852.78	--	--
Total Operational Resources		2,852.78	2,852.78		
Travel & Living Allowances					
House in Session	--	5,894.14	5,894.14	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	4,880.00	1,685.01	1,685.01	3,194.99	34.5%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		7,579.15	7,579.15		
Constituency Allowance					
Constituency Allowance	1,200.00	561.28	561.28	638.72	46.8%
Total Constituency Allowance		561.28	561.28		
Total Expenditures					
		19,796.84	19,796.84		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

POWER, JOSEPH, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	870.00	0.00	0.00	870.00	0.0%
Office Operations	4,800.00	144.63	144.63	4,655.37	3.0%
Total Office Allowances		144.63	144.63		
Operational Resources					
Operational Resources	--	1,941.49	1,941.49	--	--
Total Operational Resources		1,941.49	1,941.49		
Travel & Living Allowances					
House in Session	--	9,453.38	9,453.38	--	--
House Not in Session	--	5,126.40	5,126.40	--	--
Intra & Extra-Constituency Travel	2,240.00	2,235.93	2,235.93	4.07	99.8%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		16,815.71	16,815.71		
Constituency Allowance					
Constituency Allowance	1,200.00	0.00	0.00	1,200.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures					
		18,901.83	18,901.83		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

KORAB, JAMIE, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	6,515.89	6,515.89	3,919.11	62.4%
Total Office Allowances		6,515.89	6,515.89		
Operational Resources					
Operational Resources	--	1,471.17	1,471.17	--	--
Total Operational Resources		1,471.17	1,471.17		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	4,870.00	947.95	947.95	3,922.05	19.5%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		947.95	947.95		
Constituency Allowance					
Constituency Allowance	2,609.00	1,807.41	1,807.41	801.59	69.3%
Total Constituency Allowance		1,807.41	1,807.41		
Total Expenditures					
		10,742.42	10,742.42		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

PADDOCK, LIN, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	9,987.00	9,987.00	9,987.00	0.00	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	1,661.64	1,661.64	8,773.36	15.9%
Total Office Allowances		11,648.64	11,648.64		
Operational Resources					
Operational Resources	--	3,406.27	3,406.27	--	--
Total Operational Resources		3,406.27	3,406.27		
Travel & Living Allowances					
House in Session	--	1,001.88	1,001.88	--	--
House Not in Session	--	6,304.45	6,304.45	--	--
Intra & Extra-Constituency Travel	12,261.00	3,796.51	3,796.51	8,464.49	31.0%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		11,102.84	11,102.84		
Constituency Allowance					
Constituency Allowance	2,609.00	621.57	621.57	1,987.43	23.8%
Total Constituency Allowance		621.57	621.57		
Total Expenditures					
		26,779.32	26,779.32		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

MCKENNA, JIM, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	14,400.00	14,400.00	14,400.00	0.00	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	2,199.41	2,199.41	8,235.59	21.1%
Total Office Allowances		16,599.41	16,599.41		
Operational Resources					
Operational Resources	--	4,114.17	4,114.17	--	--
Total Operational Resources		4,114.17	4,114.17		
Travel & Living Allowances					
House in Session	--	11,348.65	11,348.65	--	--
House Not in Session	--	10,333.98	10,333.98	--	--
Intra & Extra-Constituency Travel	12,261.00	9,151.87	9,151.87	3,109.13	74.6%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		30,834.50	30,834.50		
Constituency Allowance					
Constituency Allowance	2,609.00	195.02	195.02	2,413.98	7.5%
Total Constituency Allowance		195.02	195.02		
Total Expenditures					
		51,743.10	51,743.10		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

HUTTON, FRED, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	2,495.16	2,495.16	7,939.84	23.9%
Total Office Allowances		2,495.16	2,495.16		
Operational Resources					
Operational Resources	--	1,959.14	1,959.14	--	--
Total Operational Resources		1,959.14	1,959.14		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	7,304.00	0.00	0.00	7,304.00	0.0%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,609.00	460.00	460.00	2,149.00	17.6%
Total Constituency Allowance		460.00	460.00		
Total Expenditures					
		4,914.30	4,914.30		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

WALL, JOEDY, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	5,963.30	5,963.30	4,471.70	57.1%
Total Office Allowances		5,963.30	5,963.30		
Operational Resources					
Operational Resources	--	1,170.96	1,170.96	--	--
Total Operational Resources		1,170.96	1,170.96		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	4,870.00	2,470.31	2,470.31	2,399.69	50.7%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		2,470.31	2,470.31		
Constituency Allowance					
Constituency Allowance	2,609.00	759.64	759.64	1,849.36	29.1%
Total Constituency Allowance		759.64	759.64		
Total Expenditures					
		10,364.21	10,364.21		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

PIKE, PAUL, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	11,721.00	11,720.04	11,720.04	0.96	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	5,911.40	5,911.40	4,523.60	56.6%
Total Office Allowances		17,631.44	17,631.44		
Operational Resources					
Operational Resources	--	6,441.10	6,441.10	--	--
Total Operational Resources		6,441.10	6,441.10		
Travel & Living Allowances					
House in Session	--	5,015.72	5,015.72	--	--
House Not in Session	--	4,922.18	4,922.18	--	--
Intra & Extra-Constituency Travel	10,609.00	5,798.09	5,798.09	4,810.91	54.7%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		15,735.99	15,735.99		
Constituency Allowance					
Constituency Allowance	2,609.00	0.00	0.00	2,609.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures					
		39,808.53	39,808.53		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

STOYLES, LUCY, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	8,353.67	8,353.67	2,081.33	80.1%
Total Office Allowances		8,353.67	8,353.67		
Operational Resources					
Operational Resources	--	2,854.26	2,854.26	--	--
Total Operational Resources		2,854.26	2,854.26		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	4,870.00	3,183.53	3,183.53	1,686.47	65.4%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		3,183.53	3,183.53		
Constituency Allowance					
Constituency Allowance	2,609.00	1,049.33	1,049.33	1,559.67	40.2%
Total Constituency Allowance		1,049.33	1,049.33		
Total Expenditures					
		15,440.79	15,440.79		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

HOGAN, JOHN, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	725.00	725.00	9,710.00	6.9%
Total Office Allowances		725.00	725.00		
Operational Resources					
Operational Resources	--	972.75	972.75	--	--
Total Operational Resources		972.75	972.75		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	4,870.00	0.00	0.00	4,870.00	0.0%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,609.00	1,111.43	1,111.43	1,497.57	42.6%
Total Constituency Allowance		1,111.43	1,111.43		
Total Expenditures					
		2,809.18	2,809.18		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

WAKEHAM, TONY, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	9,377.00	9,376.80	9,376.80	0.20	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	6,261.24	6,261.24	4,173.76	60.0%
Total Office Allowances		15,638.04	15,638.04		
Operational Resources					
Operational Resources	--	6,600.66	6,600.66	--	--
Total Operational Resources		6,600.66	6,600.66		
Travel & Living Allowances					
House in Session	--	11,014.92	11,014.92	--	--
House Not in Session	--	5,208.03	5,208.03	--	--
Intra & Extra-Constituency Travel	7,130.00	2,717.90	2,717.90	4,412.10	38.1%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		18,940.85	18,940.85		
Constituency Allowance					
Constituency Allowance	2,609.00	21.93	21.93	2,587.07	0.8%
Total Constituency Allowance		21.93	21.93		
Total Expenditures					
		41,201.48	41,201.48		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

TIBBS, CHRIS, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	5,210.25	5,210.25	5,224.75	49.9%
Total Office Allowances		5,210.25	5,210.25		
Operational Resources					
Operational Resources	--	2,795.69	2,795.69	--	--
Total Operational Resources		2,795.69	2,795.69		
Travel & Living Allowances					
House in Session	--	6,913.02	6,913.02	--	--
House Not in Session	--	7,288.87	7,288.87	--	--
Intra & Extra-Constituency Travel	7,130.00	4,255.81	4,255.81	2,874.19	59.7%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		18,457.70	18,457.70		
Constituency Allowance					
Constituency Allowance	2,609.00	453.15	453.15	2,155.85	17.4%
Total Constituency Allowance		453.15	453.15		
Total Expenditures					
		26,916.79	26,916.79		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

STOODLEY, SARAH, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	8,356.46	8,356.46	2,078.54	80.1%
Total Office Allowances		8,356.46	8,356.46		
Operational Resources					
Operational Resources	--	616.75	616.75	--	--
Total Operational Resources		616.75	616.75		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	4,870.00	1,793.00	1,793.00	3,077.00	36.8%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		1,793.00	1,793.00		
Constituency Allowance					
Constituency Allowance	2,609.00	2,463.80	2,463.80	145.20	94.4%
Total Constituency Allowance		2,463.80	2,463.80		
Total Expenditures					
		13,230.01	13,230.01		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

PARROTT, LLOYD, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	13,800.00	13,800.00	13,800.00	0.00	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	3,715.78	3,715.78	6,719.22	35.6%
Total Office Allowances		17,515.78	17,515.78		
Operational Resources					
Operational Resources	--	4,231.80	4,231.80	--	--
Total Operational Resources		4,231.80	4,231.80		
Travel & Living Allowances					
House in Session	--	7,243.58	7,243.58	--	--
House Not in Session	--	3,343.69	3,343.69	--	--
Intra & Extra-Constituency Travel	10,609.00	6,276.10	6,276.10	4,332.90	59.2%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		16,863.37	16,863.37		
Constituency Allowance					
Constituency Allowance	2,609.00	1,306.90	1,306.90	1,302.10	50.1%
Total Constituency Allowance		1,306.90	1,306.90		
Total Expenditures					
		39,917.85	39,917.85		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

PARDY, CRAIG, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	17,700.00	17,700.00	17,700.00	0.00	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	3,529.82	3,529.82	6,905.18	33.8%
Total Office Allowances		21,229.82	21,229.82		
Operational Resources					
Operational Resources	--	5,574.00	5,574.00	--	--
Total Operational Resources		5,574.00	5,574.00		
Travel & Living Allowances					
House in Session	--	4,117.12	4,117.12	--	--
House Not in Session	--	2,905.34	2,905.34	--	--
Intra & Extra-Constituency Travel	10,609.00	6,189.75	6,189.75	4,419.25	58.3%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		13,212.21	13,212.21		
Constituency Allowance					
Constituency Allowance	2,609.00	623.24	623.24	1,985.76	23.9%
Total Constituency Allowance		623.24	623.24		
Total Expenditures					
		40,639.27	40,639.27		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

O'DRISCOLL, LOYOLA, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	4,129.16	4,129.16	6,305.84	39.6%
Total Office Allowances		4,129.16	4,129.16		
Operational Resources					
Operational Resources	--	1,351.20	1,351.20	--	--
Total Operational Resources		1,351.20	1,351.20		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	10,609.00	4,575.73	4,575.73	6,033.27	43.1%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		4,575.73	4,575.73		
Constituency Allowance					
Constituency Allowance	2,609.00	934.01	934.01	1,674.99	35.8%
Total Constituency Allowance		934.01	934.01		
Total Expenditures					
		10,990.10	10,990.10		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

LOVELESS, ELVIS, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	11,700.00	11,700.00	11,700.00	0.00	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	6,096.34	6,096.34	4,338.66	58.4%
Total Office Allowances		17,796.34	17,796.34		
Operational Resources					
Operational Resources	--	6,145.19	6,145.19	--	--
Total Operational Resources		6,145.19	6,145.19		
Travel & Living Allowances					
House in Session	--	1,702.20	1,702.20	--	--
House Not in Session	--	6,865.77	6,865.77	--	--
Intra & Extra-Constituency Travel	10,609.00	3,826.63	3,826.63	6,782.37	36.1%
Helicopter Travel	21,391.00	0.00	0.00	21,391.00	0.0%
Total Travel & Living Allowances		12,394.60	12,394.60		
Constituency Allowance					
Constituency Allowance	2,609.00	460.00	460.00	2,149.00	17.6%
Total Constituency Allowance		460.00	460.00		
Total Expenditures					
		36,796.13	36,796.13		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

FORSEY, PLEAMAN, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	19,800.00	19,800.00	19,800.00	0.00	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	4,908.47	4,908.47	5,526.53	47.0%
Total Office Allowances		24,708.47	24,708.47		
Operational Resources					
Operational Resources	--	5,860.91	5,860.91	--	--
Total Operational Resources		5,860.91	5,860.91		
Travel & Living Allowances					
House in Session	--	5,437.88	5,437.88	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	7,130.00	2,613.00	2,613.00	4,517.00	36.6%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		8,050.88	8,050.88		
Constituency Allowance					
Constituency Allowance	2,609.00	872.50	872.50	1,736.50	33.4%
Total Constituency Allowance		872.50	872.50		
Total Expenditures					
		39,492.76	39,492.76		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

EVANS, LELA, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	0.00	0.00	10,435.00	0.0%
Total Office Allowances		0.00	0.00		
Operational Resources					
Operational Resources	--	1,188.14	1,188.14	--	--
Total Operational Resources		1,188.14	1,188.14		
Travel & Living Allowances					
House in Session	--	5,438.52	5,438.52	--	--
House Not in Session	--	11,222.06	11,222.06	--	--
Intra & Extra-Constituency Travel	18,000.00	4,486.23	4,486.23	13,513.77	24.9%
Helicopter Travel	9,130.00	0.00	0.00	9,130.00	0.0%
Total Travel & Living Allowances		21,146.81	21,146.81		
Constituency Allowance					
Constituency Allowance	2,609.00	0.00	0.00	2,609.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures					
		22,334.95	22,334.95		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

DWYER, JEFF, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	16,881.00	16,880.04	16,880.04	0.96	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	1,046.62	1,046.62	9,388.38	10.0%
Total Office Allowances		17,926.66	17,926.66		
Operational Resources					
Operational Resources	--	2,003.23	2,003.23	--	--
Total Operational Resources		2,003.23	2,003.23		
Travel & Living Allowances					
House in Session	--	9,641.15	9,641.15	--	--
House Not in Session	--	13,378.23	13,378.23	--	--
Intra & Extra-Constituency Travel	12,261.00	8,182.66	8,182.66	4,078.34	66.7%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		31,202.04	31,202.04		
Constituency Allowance					
Constituency Allowance	2,609.00	354.95	354.95	2,254.05	13.6%
Total Constituency Allowance		354.95	354.95		
Total Expenditures					
		51,486.88	51,486.88		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

DINN, JIM, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	7,588.52	7,588.52	2,846.48	72.7%
Total Office Allowances		7,588.52	7,588.52		
Operational Resources					
Operational Resources	--	1,271.10	1,271.10	--	--
Total Operational Resources		1,271.10	1,271.10		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	4,870.00	0.00	0.00	4,870.00	0.0%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		0.00	0.00		
Constituency Allowance					
Constituency Allowance	2,609.00	577.05	577.05	2,031.95	22.1%
Total Constituency Allowance		577.05	577.05		
Total Expenditures					
		9,436.67	9,436.67		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

CONWAY OTTENHEIMER, HELEN, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	24,590.00	24,589.29	24,589.29	0.71	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	9,736.32	9,736.32	698.68	93.3%
Total Office Allowances		34,325.61	34,325.61		
Operational Resources					
Operational Resources	--	7,572.99	7,572.99	--	--
Total Operational Resources		7,572.99	7,572.99		
Travel & Living Allowances					
House in Session	--	7,887.04	7,887.04	--	--
House Not in Session	--	987.40	987.40	--	--
Intra & Extra-Constituency Travel	7,130.00	3,765.59	3,765.59	3,364.41	52.8%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		12,640.03	12,640.03		
Constituency Allowance					
Constituency Allowance	2,609.00	147.37	147.37	2,461.63	5.6%
Total Constituency Allowance		147.37	147.37		
Total Expenditures					
		54,686.00	54,686.00		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

DINN, PAUL, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	19,167.00	19,166.72	19,166.72	0.28	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	9,448.32	9,448.32	986.68	90.5%
Total Office Allowances		28,615.04	28,615.04		
Operational Resources					
Operational Resources	--	3,285.29	3,285.29	--	--
Total Operational Resources		3,285.29	3,285.29		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	4,870.00	1,290.32	1,290.32	3,579.68	26.5%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		1,290.32	1,290.32		
Constituency Allowance					
Constituency Allowance	2,609.00	653.38	653.38	1,955.62	25.0%
Total Constituency Allowance		653.38	653.38		
Total Expenditures					
		33,844.03	33,844.03		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

Petten, Barry, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	14,280.00	14,280.00	14,280.00	0.00	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	7,411.98	7,411.98	3,023.02	71.0%
Total Office Allowances		21,691.98	21,691.98		
Operational Resources					
Operational Resources	--	6,620.02	6,620.02	--	--
Total Operational Resources		6,620.02	6,620.02		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	4,870.00	1,290.32	1,290.32	3,579.68	26.5%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		1,290.32	1,290.32		
Constituency Allowance					
Constituency Allowance	2,609.00	167.73	167.73	2,441.27	6.4%
Total Constituency Allowance		167.73	167.73		
Total Expenditures					
		29,770.05	29,770.05		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

Parsons, Pam, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	14,507.00	14,506.92	14,506.92	0.08	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	7,230.88	7,230.88	3,204.12	69.3%
Total Office Allowances		21,737.80	21,737.80		
Operational Resources					
Operational Resources	--	6,070.36	6,070.36	--	--
Total Operational Resources		6,070.36	6,070.36		
Travel & Living Allowances					
House in Session	--	2,392.03	2,392.03	--	--
House Not in Session	--	894.41	894.41	--	--
Intra & Extra-Constituency Travel	4,870.00	2,159.44	2,159.44	2,710.56	44.3%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		5,445.88	5,445.88		
Constituency Allowance					
Constituency Allowance	2,609.00	0.00	0.00	2,609.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures					
		33,254.04	33,254.04		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

Gambin - Walsh, Sherry, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	19,001.00	19,000.00	19,000.00	1.00	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	8,371.97	8,371.97	2,063.03	80.2%
Total Office Allowances		27,371.97	27,371.97		
Operational Resources					
Operational Resources	--	7,871.70	7,871.70	--	--
Total Operational Resources		7,871.70	7,871.70		
Travel & Living Allowances					
House in Session	--	3,043.25	3,043.25	--	--
House Not in Session	--	2,682.45	2,682.45	--	--
Intra & Extra-Constituency Travel	10,609.00	7,410.02	7,410.02	3,198.98	69.8%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		13,135.72	13,135.72		
Constituency Allowance					
Constituency Allowance	2,609.00	2,356.36	2,356.36	252.64	90.3%
Total Constituency Allowance		2,356.36	2,356.36		
Total Expenditures					
		50,735.75	50,735.75		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

Davis, Bernard, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	10,420.60	10,420.60	14.40	99.9%
Total Office Allowances		10,420.60	10,420.60		
Operational Resources					
Operational Resources	--	3,543.91	3,543.91	--	--
Total Operational Resources		3,543.91	3,543.91		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	4,870.00	412.90	412.90	4,457.10	8.5%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		412.90	412.90		
Constituency Allowance					
Constituency Allowance	2,609.00	2,443.36	2,443.36	165.64	93.7%
Total Constituency Allowance		2,443.36	2,443.36		
Total Expenditures					
		16,820.77	16,820.77		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

DEMPSTER, LISA, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	15,192.00	15,192.00	15,192.00	0.00	100.0%
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	5,440.29	5,440.29	4,994.71	52.1%
Total Office Allowances		20,632.29	20,632.29		
Operational Resources					
Operational Resources	--	3,471.22	3,471.22	--	--
Total Operational Resources		3,471.22	3,471.22		
Travel & Living Allowances					
House in Session	--	11,319.38	11,319.38	--	--
House Not in Session	--	15,717.26	15,717.26	--	--
Intra & Extra-Constituency Travel	23,304.00	14,174.23	14,174.23	9,129.77	60.8%
Helicopter Travel	18,261.00	0.00	0.00	18,261.00	0.0%
Total Travel & Living Allowances		41,210.87	41,210.87		
Constituency Allowance					
Constituency Allowance	2,609.00	2,354.92	2,354.92	254.08	90.3%
Total Constituency Allowance		2,354.92	2,354.92		
Total Expenditures					
		67,669.30	67,669.30		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

LANE, PAUL, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	10,435.01	10,435.01		100.0%
Total Office Allowances		10,435.01	10,435.01		
Operational Resources					
Operational Resources	--	1,228.84	1,228.84	--	--
Total Operational Resources		1,228.84	1,228.84		
Travel & Living Allowances					
House in Session	--	0.00	0.00	--	--
House Not in Session	--	0.00	0.00	--	--
Intra & Extra-Constituency Travel	4,870.00	3,218.32	3,218.32	1,651.68	66.1%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		3,218.32	3,218.32		
Constituency Allowance					
Constituency Allowance	2,609.00	1,855.28	1,855.28	753.72	71.1%
Total Constituency Allowance		1,855.28	1,855.28		
Total Expenditures					
		16,737.45	16,737.45		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

RUSSELL, KEITH, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	870.00	104.44	104.44	765.56	12.0%
Office Operations	4,800.00	1,402.02	1,402.02	3,397.98	29.2%
Total Office Allowances		1,506.46	1,506.46		
Operational Resources					
Operational Resources	--	1,397.20	1,397.20	--	--
Total Operational Resources		1,397.20	1,397.20		
Travel & Living Allowances					
House in Session	--	8,004.69	8,004.69	--	--
House Not in Session	--	3,181.11	3,181.11	--	--
Intra & Extra-Constituency Travel	4,880.00	4,268.16	4,268.16	611.84	87.5%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		15,453.96	15,453.96		
Constituency Allowance					
Constituency Allowance	1,200.00	0.00	0.00	1,200.00	0.0%
Total Constituency Allowance		0.00	0.00		
Total Expenditures					
		18,357.62	18,357.62		

---- End of Report ----



House of Assembly
Newfoundland and Labrador
Member Accountability and Disclosure Report
Expenditures Summarized by Category
01-Apr-25 to 31-Mar-26

JOYCE, EDDIE, MHA

Allowance Category	Expenditure Limit for Fiscal Year (Net of HST)	Expenditures Processed 01-Apr-25 to 31-Mar-26 (Net of HST)	Expenditures Year to Date 01-Apr- to 31-Mar-26 (Net of HST)	Funds Available (Net of HST)	Percent Expended to Date
Office Allowances					
Office Accommodations	--	0.00	0.00	--	--
Rental of Short-term Accommodations	--	0.00	0.00	--	--
Office Start-up Costs	--	0.00	0.00	--	--
Office Operations	10,435.00	9,388.79	9,388.79	1,046.21	90.0%
Total Office Allowances		9,388.79	9,388.79		
Operational Resources					
Operational Resources	--	3,323.74	3,323.74	--	--
Total Operational Resources		3,323.74	3,323.74		
Travel & Living Allowances					
House in Session	--	13,816.58	13,816.58	--	--
House Not in Session	--	1,612.78	1,612.78	--	--
Intra & Extra-Constituency Travel	7,130.00	4,250.29	4,250.29	2,879.71	59.6%
Helicopter Travel	--	0.00	0.00	--	--
Total Travel & Living Allowances		19,679.65	19,679.65		
Constituency Allowance					
Constituency Allowance	2,609.00	2,414.40	2,414.40	194.60	92.5%
Total Constituency Allowance		2,414.40	2,414.40		
Total Expenditures					
		34,806.58	34,806.58		

---- End of Report ----

**House of Assembly Management Commission
Briefing Note**

Title: Report of Budget Transfers

Issue: Budget transfers processed during fiscal year 2025-26.

Background:

- The House of Assembly Transfer of Funds Policy requires certain budget transfers be approved by the Commission, whereas some transfers can be approved by the Clerk, a statutory officer or the Chief Financial Officer (or designate), However, the Policy requires that all budget transfers processed during a fiscal year be reported to the Commission following the conclusion of that year.
- In accordance with the Policy, all budget transfers processed during the period from April 1, 2025 to March 31, 2026 are attached for reporting purposes.

Analysis:

Legal Consultation:

Not applicable

Internal Consultation(s):

Not applicable

External Consultation(s):

Not applicable

Comparison to Government Policy:

Executive Branch has a comparable Transfer of Funds Policy.

Financial Impact:

Not applicable

Legislative Impact:

Not applicable

Options:

- Not applicable

Status:

- Not applicable

Action Required:

- For information purposes only – no decision required.

Drafted by: W. Strowbridge
Date: June 8, 2026

Approved by: K. Hawley George, KC

Attachments:

1. Budget transfers processed during FY 2025-26.

LEGISLATURE

Budget Adjustment No.: HOABT2026-001

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0206	100	0410	0130	000000	1.1.04.01 Members' Resources – Salaries	\$17,600.00

FUNDS REQUIRED FOR:


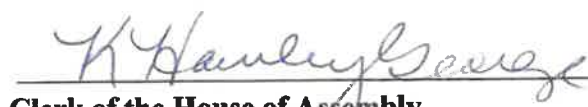
Additional funds are available due to decrease of two private members from Government Members Caucus effective May 9, 2025.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0204	100	04A0	0130	000000	1.1.06.01 Government Members Caucus - Salaries	\$17,600.00

REASON FUNDS ARE AVAILABLE:

Funds are available due to a decrease of two private members for the Government Members Caucus (CM 2016-013 refers) effective May 9, 2026.

VERIFIED BY:  Chief Financial Officer Date: <u>June 25/2025</u>	APPROVED BY:  Clerk of the House of Assembly Date: <u>June 26, 2025</u>
--	---

LEGISLATURE

Budget Adjustment No.: HOABT2026-002

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0211	120	0600	0513	000000	3.1.01.02 Office of the Chief Electoral Officer – Professional Services	\$31,800.00

FUNDS REQUIRED FOR:




Legal fees greater than anticipated.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0211	110	0600	0367	000000	3.1.01.02 Office of the Chief Electoral Officer – Transportation and Communications	\$31,800.00

REASON FUNDS ARE AVAILABLE:

Travel less than anticipated.

VERIFIED BY:  Chief Financial Officer Date: <u>June 25/2025</u>	APPROVED BY:  Clerk of the House of Assembly Date: <u>June 26/25</u>	APPROVED BY:  Statutory Officer Date: <u>JUNE 26/2025</u>
--	--	--

LEGISLATURE

Budget Adjustment No.: HOABT2026-003

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0248	120	0550	0513	000000	8.1.01.02 Office of the Commissioner for Legislative Standards – Professional Services	\$100.00

FUNDS REQUIRED FOR:




Costs of legal fees are greater than anticipated.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0248	110	0550	0611	000000	8.1.01.02 Office of the Commissioner for Legislative Standards – Purchased Services	\$100.00

REASON FUNDS ARE AVAILABLE:

Expenditures for metering and other purchased services are less than anticipated.

VERIFIED BY:  Chief Financial Officer Date: <u>Sept. 19/2025</u>	APPROVED BY:  Clerk of the House of Assembly Date: <u>Sept. 19/25</u>	APPROVED BY:  Statutory Officer Date: <u>Sept 19/25</u>
---	--	--

LEGISLATURE

Budget Adjustment No.: HOABT2026-004

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0400	0232	000000	1.1.01.02 Administrative Support – Employee Benefits	\$3,400.00

FUNDS REQUIRED FOR:

Costs of conferences/registration fees are greater than anticipated.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0400	0611	000000	1.1.01.02 Administrative Support – Purchased Services	\$3,400.00

REASON FUNDS ARE AVAILABLE:

Expenditures for metering, training and other services are less than anticipated.

VERIFIED BY:  Wanda Lee Mercer Chief Financial Officer Date: <u>Sept. 23/2025</u>	APPROVED BY:  K. Hawley Geyze Clerk of the House of Assembly Date: <u>Sept. 24/25</u>
---	--

LEGISLATURE

Budget Adjustment No.: HOABT2026-005

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0211	120	0600	0513	000000	3.1.01.02 Office of the Chief Electoral Officer – Professional Services	\$69,800.00

FUNDS REQUIRED FOR:




Costs of legal fees are greater than anticipated.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0211	110	0600	0367	000000	3.1.01.02 Office of the Chief Electoral Officer – Transportation and Communications	\$69,800.00

REASON FUNDS ARE AVAILABLE:

Expenditures for travel are less than anticipated.

VERIFIED BY:  Chief Financial Officer Date: <u>Sept. 23/2025</u>	APPROVED BY:  Clerk of the House of Assembly Date: <u>Sept 23/25</u>	APPROVED BY:  Statutory Officer Date: <u>SEPT 24/2025</u>
---	---	--

LEGISLATURE

Budget Adjustment No.: HOABT2026-006

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0206	110	0410	0367	000000	1.1.04.02 Members' Resources – Transportation and Communications	\$25,800.00

FUNDS REQUIRED FOR:


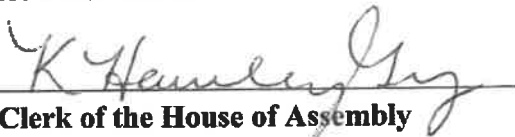
Cost of swearing in ceremony and training for Members.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0202	110	0420	0367	000000	1.1.05.02 House Operations – Transportation and Communications	\$25,800.00

REASON FUNDS ARE AVAILABLE:

Expenditures for travel are less than anticipated.

<p>VERIFIED BY:  _____ Chief Financial Officer Date: <u>Nov. 5 / 2025</u></p>	<p>APPROVED BY:  _____ Clerk of the House of Assembly Date: <u>Nov 5 / 25</u></p>
---	--

LEGISLATURE

Budget Adjustment No.: HOABT2026-007

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0204	110	04A0	0410	000000	1.1.06.02 Government Members Caucus – Supplies	\$500
0204	110	04A0	0611	000000	1.1.06.02 Government Members Caucus – Purchased Services	\$1,600
0204	110	04A0	0710	000000	1.1.06.02 Government Members Caucus – Property, Furnishings and Equipment	\$500
0203	110	04B0	0367	000000	1.1.07.02 Official Opposition Caucus – Transportation and Communications	\$18,900
0205	110	04C0	0611	000000	1.1.08.02 Third Party Caucus – Purchased Services	\$2,500
0201	110	0400	0429	000000	1.1.01.02 Administrative Support – Supplies	\$200

FUNDS REQUIRED FOR:

Government Members Caucus – To reflect pro-rated amounts from October 14, 2025 to March 31, 2026 as a result of the General Election 2025.

Official Opposition Caucus – To reflect pro-rated amounts from October 14, 2025 to March 31, 2026 as a result of the General Election 2025.

Third Party Caucus - To reflect pro-rated amounts from October 14, 2025 to March 31, 2026 as a result of the General Election 2025.

Administrative Support – To partially cover overrun for software for Caucus Offices.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0204	110	04A0	0232	000000	1.1.06.02 Government Members Caucus – Employee Benefits	\$400
0204	110	04A0	0367	000000	1.1.06.02 Government Members Caucus – Transportation and Communications	\$2,500
0203	110	04B0	0232	000000	1.1.07.02 Official Opposition Caucus – Employee Benefits	\$1,100
0203	110	04B0	0410	000000	1.1.07.02 Official Opposition Caucus – Supplies	\$10,800
0203	110	04B0	0611	000000	1.1.07.02 Official Opposition Caucus – Purchased Services	\$2,700
0203	110	04B0	0710	000000	1.1.07.02 Official Opposition Caucus – Property, Furnishings and Equipment	\$2,800
0205	110	04C0	0232	000000	1.1.08.02 Third Party Caucus – Employee Benefits	\$500
0205	110	04C0	0367	000000	1.1.08.02 Third Party Caucus – Transportation and Communications	\$1,200


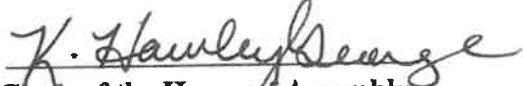
Accounting Distribution					Description	Amount
0205	110	04C0	0410	00000	1.1.08.02 Third Party Caucus – Supplies	\$1,400
0205	110	04C0	0710	0000	1.1.08.02 Third Party Caucus – Property, Furnishings and Equipment	\$800

REASON FUNDS ARE AVAILABLE:

Government Members Caucus – To reflect pro-rated amounts from October 14, 2025 to March 31, 2026 as a result of the General Election 2025.

Official Opposition Caucus – To reflect pro-rated amounts from October 14, 2025 to March 31, 2016 as a result of the General Election 2025.

Third Party Caucus - To reflect pro-rated amounts from October 14, 2015 to March 31, 2026 as a result of the General Election 2025.

<p>VERIFIED BY:</p> <p> Chief Financial Officer</p> <p>Date: <u>Nov. 27/2025</u></p>	<p>APPROVED BY:</p> <p> Clerk of the House of Assembly</p> <p>Date: <u>November 27/25</u></p>
---	---

LEGISLATURE

Budget Adjustment No.: HOABT2026-008

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0400	0232	000000	1.1.01.02 Administrative Support – Employee Benefits	\$300.00
0201	110	0400	0410	000000	1.1.01.02 Administrative Support – Supplies	\$6,200.00
0201	120	0400	0510	000000	1.1.01.02 Administrative Support – Professional Service	\$1,000.00

FUNDS REQUIRED FOR:



- Employee Benefits* - Cost of conferences/registration fees are greater than anticipated.
- Supplies* – Cost of supplies are greater than anticipated.
- Professional Services* – Consulting fees more than anticipated.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0202	110	0420	0367	000000	1.1.05.02 House Operations – Transportation and Communications	\$7,500.00

REASON FUNDS ARE AVAILABLE:

Expenditures for travel are less than anticipated.

<p>VERIFIED BY:  Chief Financial Officer Date: <u>Dec. 23/2025</u></p>	<p>APPROVED BY:  Clerk of the House of Assembly Date: <u>December 23, 2025</u></p>
---	--

LEGISLATURE

Budget Adjustment No.: HOABT2026-009

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0211	110	0600	0410	000000	3.1.01.02 Office of the Chief Electoral Officer – Supplies	\$9,600.00
0211	120	0600	0513	000000	3.1.01.02 Office of the Chief Electoral Officer – Professional Services	\$29,800.00

FUNDS REQUIRED FOR:

Supplies – Cost of Supplies are greater than anticipated.




Professional Services – Cost of legal fees are greater than anticipated.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0211	110	0600	0367	000000	3.1.01.02 Office of the Chief Electoral Officer – Transportation and Communications	\$39,400.00

REASON FUNDS ARE AVAILABLE:

Travel less than anticipated.

<p>VERIFIED BY:  Chief Financial Officer Date: <u>Dec 23/2025</u></p>	<p>APPROVED BY:  Clerk of the House of Assembly Date: <u>Dec 23/25</u></p>	<p>APPROVED BY:  Statutory Officer Date: <u>Dec 23/25</u></p>
---	--	---

LEGISLATURE

Budget Adjustment No.: HOABT2026-010

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0247	110	0560	0410	000000	7.1.01.02 Office of the Seniors' Advocate – Supplies	\$2,300.00
0247	120	0560	0513	000000	7.1.01.02 Office of the Seniors' Advocate – Professional Services	\$1,000.00

FUNDS REQUIRED FOR:

Supplies – Cost of supplies are greater than anticipated.



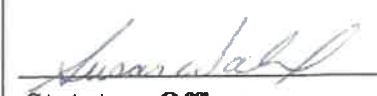
Professional Services – Consulting fees more than anticipated.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0247	110	0560	0367	000000	7.1.01.02 Office of the Seniors' Advocate – Transportation and Communications	\$3,300.00

REASON FUNDS ARE AVAILABLE:

Travel is less than anticipated.

<p>VERIFIED BY:  Chief Financial Officer Date: <u>Dec 23/2025</u></p>	<p>APPROVED BY:  Clerk of the House of Assembly Date: <u>Dec. 23/25</u></p>	<p>APPROVED BY:  Statutory Officer Date: <u>Dec 23, 2025</u></p>
---	---	--

LEGISLATURE

Budget Adjustment No.: HOABT2026-011

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0249	110	0450	0232	000000	6.1.01.02 Office of the Information and Privacy Commissioner – Employee Benefits	\$600.00
0249	110	0450	0410	000000	6.1.01.02 Office of the Information and Privacy Commissioner – Supplies	\$800.00
0249	110	0450	0611	000000	6.1.01.02 Office of the Information and Privacy Commissioner – Purchased Services	\$31,800.00
0249	110	0450	0710	000000	6.1.01.02 Office of the Information and Privacy Commissioner – Property, Furnishings and Equipment	\$2,900.00

FUNDS REQUIRED FOR:

Employee Benefits – Costs of fees are greater than anticipated.

Supplies – Cost of supplies greater than anticipated.

Purchased Services - Cost of training and development are greater than anticipated.




Property, Furnishings and Equipment - Cost of furnishings and equipment are greater than anticipated.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0249	100	0450	0110	000000	6.1.01.01 Office of the Information and Privacy Commissioner - Salaries	\$36,100.00

REASON FUNDS ARE AVAILABLE:

Savings are available due to temporary vacancies.

<p>VERIFIED BY:  Chief Financial Officer Date: <u>Dec 23/2025</u></p>	<p>APPROVED BY:  Clerk of the House of Assembly Date: <u>Dec 23/25</u></p>	<p>APPROVED BY:  Statutory Officer Date: <u>Dec 24 - 2025</u></p>
---	--	---

LEGISLATURE

Budget Adjustment No.: HOABT2026-012

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0206	110	0410	0367	000000	1.1.04.02 Members' Resources – Transportation and Communications	\$9,600.00
0206	110	0410	0611	000000	1.1.04.02 Members' Resources – Purchased Services	\$6,100.00

FUNDS REQUIRED FOR:



Cost of training for New Members.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0202	110	0420	0367	000000	1.1.05.02 House Operations – Transportation and Communications	\$15,700.00

REASON FUNDS ARE AVAILABLE:

Expenditures for travel are less than anticipated.

<p>VERIFIED BY:  _____ Chief Financial Officer Date: <u>Dec. 22/2025</u></p>	<p>APPROVED BY:  _____ Clerk of the House of Assembly Date: <u>Dec. 22/25</u></p>
---	---

LEGISLATURE

Budget Adjustment No.: HOABT2026-013

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0208	100	0430	0110	000000	1.1.03.01 Committees, Policy and Communications – Salaries	\$134,400.00
0204	100	04A0	0130	000000	1.1.06.01 Government Members Caucus - Salaries	\$43,100.00
0203	100	04B0	0130	000000	1.1.07.01 Official Opposition Caucus – Salaries	\$50,700.00
0206	100	0410	0130	000000	1.1.04.01 Members Resources - Salaries	\$204,100.00

FUNDS REQUIRED FOR:

Committees, Policy and Communications – To cover the payroll requirements up to March 31, 2026 due the unbudgeted costs of reclassifications and retro payments.

Government Members Caucus – To cover the payroll requirements up to March 31, 2026 due to General Election 2025.

Official Opposition Caucus - To cover the payroll requirements up to March 31, 2026 due to General Election 2025.



Members' Resources – To cover transitional allowance, severance payouts and paid leave payouts due to General Election 2025.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0206	130	0410	0910	000000	1.1.04.09 Members' Resources – Allowances and Assistance	\$432,300.00

REASON FUNDS ARE AVAILABLE:

Expenditures are less than anticipated and it is estimated that Members will not avail of the maximum allowable funds.

<p>VERIFIED BY:  _____ Chief Financial Officer</p> <p>Date: <u>February 18/2026</u></p>	<p>APPROVED BY:  _____ House of Assembly Management Commission</p> <p>Date: <u>February 18/2026</u></p>
--	---

LEGISLATURE

Budget Adjustment No.: HOABT2026-014

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0206	110	0410	0611	000000	1.1.04.02 Members' Resources - Purchased Services	\$5,500.00

FUNDS REQUIRED FOR:


Additional funds are required to cover the cost of moving services related to General Election 2025 and mandatory respectful workplace training.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0202	110	0420	0367	000000	1.1.05.02 House Operations – Transportation and Communications	\$5,500.00

REASON FUNDS ARE AVAILABLE:

Expenditures for travel are less than anticipated.

<p>APPROVED BY:  _____ Chief Financial Officer Date: <u>Feb. 19/2026</u></p>	<p>APPROVED BY:  _____ Clerk of the House of Assembly Date: <u>Feb 19/26</u></p>
--	---

LEGISLATURE

Budget Adjustment No.: HOABT2026-015

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0206	110	0410	0367	000000	1.1.04.02 Members' Resources – Transportation and Communications	\$3,700.00
0206	110	0410	0611	000000	1.1.04.02 Members' Resources – Purchased Services	\$1,600.00

FUNDS REQUIRED FOR:

Cost of training for new members and shipping charges related to signage changes for new members.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0202	110	0420	0367	000000	1.1.05.02 House Operations – Transportation and Communications	\$5,300.00

REASON FUNDS ARE AVAILABLE:

Expenditures for travel are less than anticipated.

<p>VERIFIED BY:</p> <p><u>Wanda Lee Mercer</u></p> <p>Chief Financial Officer</p> <p>Date: <u>March 9/2026</u></p>	<p>APPROVED BY:</p> <p><u>K. Hawley George</u></p> <p>Clerk of the House of Assembly</p> <p>Date: <u>March 10/26.</u></p>
---	--

LEGISLATURE

Budget Adjustment No.: HOABT2026-016

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0206	100	0410	0130	000000	1.1.04.01 Members' Resources – Salaries	\$4,100.00

FUNDS REQUIRED FOR:



To cover transitional allowance, severance payouts and paid leave payouts due to General Election 2025.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0202	100	0420	0110	000000	1.1.05.01 House Operations – Salaries	\$4,100.00

REASON FUNDS ARE AVAILABLE:

Savings due to temporary vacancies and hiring on lower level.

VERIFIED BY:  Chief Financial Officer Date: <u>March 19, 2026</u>	APPROVED BY:  Clerk of the House of Assembly Date: <u>March 19, 2026</u>
--	--

LEGISLATURE

Budget Adjustment No.: HOABT2026-017

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0209	110	0440	0232	000000	1.1.02.02 Legislative Library, Proceedings Support and Research, Records Management and Hansard – Employee Benefits	\$100.00

FUNDS REQUIRED FOR:


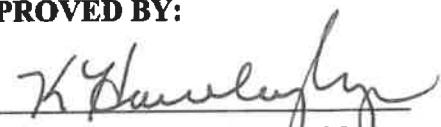
To cover the cost of conference registration fees.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0209	110	0440	0367	000000	1.1.02.02 Legislative Library, Proceedings Support and Research, Records Management and Hansard – Transportation and Communications	\$100.00

REASON FUNDS ARE AVAILABLE:

Savings are available due to less than anticipated travel.

<p>APPROVED BY:  Chief Financial Officer Date: <u>April 23/2026</u></p>	<p>APPROVED BY:  Clerk of the House of Assembly Date: <u>April 23/26</u></p>
--	--

LEGISLATURE

Budget Adjustment No.: HOABT2026-018

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0248	120	0550	0513	000000	8.1.01.02 Office of the Commissioner for Legislative Standards – Professional Services	\$9,300.00

FUNDS REQUIRED FOR:

Costs of legal fees are greater than anticipated.

TRANSFER FROM:


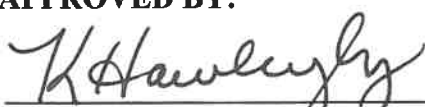

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0248	110	0550	0232	000000	8.1.01.02 Office of the Commissioner for Legislative Standards – Employee Benefits	\$1,500.00
0248	110	0550	0367	000000	8.1.01.02 Office of the Commissioner for Legislative Standards – Transportation and Communications	\$1,300.00
0248	110	0550	0710	000000	8.1.01.02 Office of the Commissioner for Legislative Standards – Property, Furnishings and Equipment	\$6,500.00

REASON FUNDS ARE AVAILABLE:

Employee Benefits – Conference registration fees less than anticipated.

Transportation and Communications – Travel less than anticipated.

Property, Furnishings and Equipment – Furniture and equipment costs less than anticipated.

VERIFIED BY:  Chief Financial Officer Date: <u>April 23/2026</u>	APPROVED BY:  Clerk of the House of Assembly Date: <u>April 23/26</u>	APPROVED BY:  Statutory Officer Date: <u>April 23/26</u>
---	--	---

LEGISLATURE

Budget Adjustment No.: HOABT2026-019

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0205	110	04C0	0232	000000	1.1.08.02 Third Party Caucus- Employee Benefits	\$1,100.00

FUNDS REQUIRED FOR:



The pro-ratio for the General Election 2025 and conference registration fees.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0205	110	04C0	0611	000000	1.1.08.02 Third Party Caucus – Purchased Services	\$1,100.00

REASON FUNDS ARE AVAILABLE:

Expenditures for metering and other purchased services are less than anticipated.

<p>VERIFIED BY:  _____ Chief Financial Officer Date: <u>April 23/2026</u></p>	<p>APPROVED BY:  _____ House of Assembly Management Commission Date: <u>April 23/2026</u></p>
--	---

LEGISLATURE

Budget Adjustment No.: HOABT2026-020

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	110	0400	0232	000000	1.1.01.02 Administrative Support – Employee Benefits	\$300.00
0201	110	0400	0710	000000	1.1.01.02 Administrative Support – Property, Furnishings and Equipment	\$2,300.00

FUNDS REQUIRED FOR:

Employee Benefits - Costs of conferences/registration fees are greater than anticipated.

Property, Furnishings and Equipment - Cost of furnishings and equipment are greater than anticipated.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0201	100	0400	0110	000000	1.1.01.01 Administrative Support – Salaries	\$2,600.00

REASON FUNDS ARE AVAILABLE:

Savings due to temporary vacancies and hiring on lower level.

VERIFIED BY:  Chief Financial Officer Date: April 24/2026	APPROVED BY:  Clerk of the House of Assembly Date: April 24, 2026
--	---

LEGISLATURE

Budget Adjustment No.: HOABT2026-021

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0202	110	0420	0410	000000	1.1.05.02 House Operations - Supplies	\$3,900.00

FUNDS REQUIRED FOR:

To cover the cost of office and uniform supplies.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0202	100	0420	0110	000000	1.1.05.01 House Operations – Salaries	\$3,900.00

REASON FUNDS ARE AVAILABLE:

Savings due to temporary vacancies and hiring on lower level.

VERIFIED BY:  Chief Financial Officer Date: <u>April 24, 2026</u>	APPROVED BY:  Clerk of the House of Assembly Date: <u>April 24, 2026</u>
--	--

LEGISLATURE

Budget Adjustment No.: HOABT2026-022

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0241	110	0580	0611	000000	4.1.01.02 Office of the Citizens' Representative – Purchased Services	\$43,200.00

FUNDS REQUIRED FOR:




Overruns as purchased services greater than anticipated.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0241	120	0580	0510	000000	4.1.01.02 Office of the Citizens' Representative – Professional Services	\$43,200.00

REASON FUNDS ARE AVAILABLE:

Legal fees less than anticipated.

<p>VERIFIED BY:  Chief Financial Officer Date: <u>April 27/2026</u></p>	<p>APPROVED BY:  Clerk of the House of Assembly Date: <u>April 27/26</u></p>	<p>APPROVED BY:  Statutory Officer Date: <u>27 APR 26</u></p>
--	--	--

LEGISLATURE

Budget Adjustment No.: HOABT2026-023

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0206	110	0410	0367	000000	1.1.04.02 Members' Resources – Transportation and Communications	\$400.00

FUNDS REQUIRED FOR:


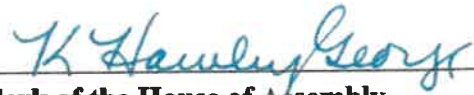
Cost of training for new members and shipping charges related to signage changes for new members.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0202	110	0420	0367	000000	1.1.05.02 House Operations – Transportation and Communications	\$400.00

REASON FUNDS ARE AVAILABLE:

Expenditures for travel are less than anticipated.

VERIFIED BY:  _____ Chief Financial Officer Date: <u>April 24/2026</u>	APPROVED BY:  _____ Clerk of the House of Assembly Date: <u>April 24, 2026</u>
---	--

LEGISLATURE

Budget Adjustment No.: HOABT2026-024

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0247	110	0560	0410	000000	7.1.01.02 Office of the Seniors' Advocate – Supplies	\$1,100.00
0247	120	0560	0510	000000	7.1.01.02 Office of the Seniors' Advocate – Professional Services	\$2,200.00

FUNDS REQUIRED FOR:

Supplies – Cost of supplies are greater than anticipated.

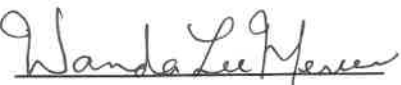
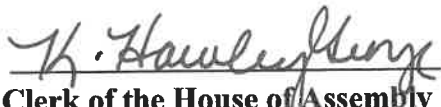
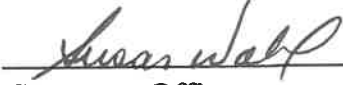
Professional Services – Legal fees greater than anticipated.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0247	110	0560	0367	000000	7.1.01.02 Office of the Seniors' Advocate – Transportation and Communications	\$3,300.00

REASON FUNDS ARE AVAILABLE:

Travel is less than anticipated.

<p>VERIFIED BY:  Wanda Lee Meyer Chief Financial Officer Date: <u>April 27, 2026</u></p>	<p>APPROVED BY:  K. Hawley Perry Clerk of the House of Assembly Date: <u>April 27, 2026</u></p>	<p>APPROVED BY:  Susan Wolf Statutory Officer Date: <u>April 27, 2026</u></p>
--	---	---

LEGISLATURE

Budget Adjustment No.: HOABT2026-025

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0249	110	0450	0232	000000	6.1.01.02 Office of the Information and Privacy Commissioner – Employee Benefits	\$4,300.00
0249	110	0450	0410	000000	6.1.01.02 Office of the Information and Privacy Commissioner – Supplies	\$8,100.00
0249	110	0450	0611	000000	6.1.01.02 Office of the Information and Privacy Commissioner – Purchased Services	\$1,400.00
0249	110	0450	0710	000000	6.1.01.02 Office of the Information and Privacy Commissioner – Property, Furnishings and Equipment	\$25,700.00

FUNDS REQUIRED FOR:

Employee Benefits – Costs of fees are greater than anticipated.

Supplies – Cost of supplies greater than anticipated.

Purchased Services - Cost of training and development are greater than anticipated.


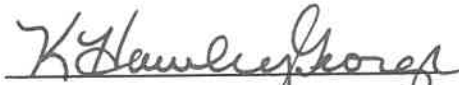
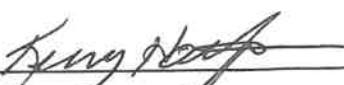
Property, Furnishings and Equipment - Cost of furnishings and equipment are greater than anticipated.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0249	120	0450	0510	000000	6.1.01.02 Office of the Information and Privacy Commissioner – Professional Services	\$39,500.00

REASON FUNDS ARE AVAILABLE:

Cost of legal fees less than anticipated.

<p>VERIFIED BY:  Chief Financial Officer Date: <u>April 27/2026</u></p>	<p>APPROVED BY:  Clerk of the House of Assembly Date: <u>April 27, 2026</u></p>	<p>APPROVED BY:  Statutory Officer Date: <u>April 29/26</u></p>
--	---	--

LEGISLATURE

Budget Adjustment No.: HOABT2026-026

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0245	110	0590	0410	000000	5.1.01.02 Office of the Child and Youth Advocate – Supplies	\$1,700.00
0245	110	0590	0710	000000	5.1.01.02 Office of the Child and Youth Advocate – Property, Furnishings and Equipment	\$700.00

FUNDS REQUIRED FOR:

Supplies – Cost of supplies greater than anticipated.

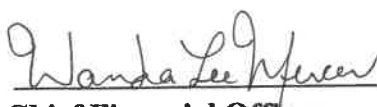
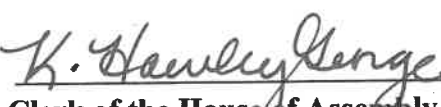

Property, Furnishings and Equipment - Cost of furnishings and equipment are greater than anticipated.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0245	110	0590	0367	000000	5.1.01.02 Office of the Child and Youth Advocate – Transportation and Communications	\$2,400.00

REASON FUNDS ARE AVAILABLE:

Cost of travel is less than anticipated.

<p>VERIFIED BY:  Chief Financial Officer Date: <u>April 27/2026</u></p>	<p>APPROVED BY:  Clerk of the House of Assembly Date: <u>April 27/26</u></p>	<p>APPROVED BY:  Statutory Officer Date: <u>April 27/2026</u></p>
--	---	--

LEGISLATURE

Budget Adjustment No.: HOABT2026-027

TRANSFER TO:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0245	110	0590	0410	000000	5.1.01.02 Office of the Child and Youth Advocate – Supplies	\$100.00

FUNDS REQUIRED FOR:

Cost of supplies greater than anticipated.

TRANSFER FROM:

Accounting Distribution					Description	Amount
RC	ACAT	ACEL	LOBJ	DTC		
0245	110	0590	0367	000000	5.1.01.02 Office of the Child and Youth Advocate – Transportation and Communications	\$100.00

REASON FUNDS ARE AVAILABLE:

Cost of travel is less than anticipated.

<p>VERIFIED BY: <i>K. Chrymte</i> Chief Financial Officer Date: <i>April 28, 2026</i></p>	<p>APPROVED BY: <i>K. Hawley Gray</i> Clerk of the House of Assembly Date: <i>April 28, 2026</i></p>	<p>APPROVED BY: <i>Kara Gray</i> Statutory Officer Date: <i>April 28, 2026</i></p>
---	--	--

**House of Assembly Management Commission
Briefing Note**

Title: Recommendations of Audit Committee

Issue: Consideration of recommendations of the Audit Committee related to various audits completed in the 50th General Assembly.

Background:

- In addition to the annual financial audit required in accordance with the *House of Assembly Accountability, Integrity and Administration Act* (HOAAIAA), there were two other audits completed by the Auditor General during the 50th General Assembly in accordance with the HOAAIAA, including:
 - Compliance Audit on Members' & Ministerial Expenses (July 2024); and
 - Compliance Audit for the 50th General Assembly (August 2025)
- These audits were conducted in accordance with subsections 43(9) and (10) of the HOAAIAA, which requires a compliance audit be conducted by the Auditor General at least once in each general assembly. The reports for both audits are attached.
- In accordance with the Audit Committee's duties and responsibilities under the HOAAIAA, the Committee reviewed and discussed the findings of these audits and makes recommendations to the Management Commission, which were outlined in correspondence to the Speaker dated February 6 and May 29, 2026, also attached.

Analysis:

- The following table outlines the recommendations of the Audit Committee further to the findings of the above-noted compliance audits, as well as information respecting action required by the Commission should it concur in the Committee's recommendations.

#	Audit Committee Recommendation	Action Required by Commission
1	<p>With respect to a finding in the Auditor General’s compliance audit of Member and ministerial expenses (July 2024) related to subsection 5(3) of the <i>Members’ Resources and Allowances Rules</i>, the Audit Committee confirmed that it supports the requirements in subsection 5(3) that the Management Commission review policies and procedures of the House of Assembly at least annually.</p>	<p>Should the Commission concur in this recommendation, no further action is required.</p> <p>House officials will proceed to bring all policies and procedures forward on an annual basis for the Commission’s review in accordance with subsection 5(3) of the Rules.</p>
2	<p>With respect to findings in the Auditor General’s compliance audit of Member and ministerial expenses (July 2024) related to the Caucus Operational Funding Grants Policy, the Audit Committee directed the following:</p> <p>a. That it recommend the Management Commission review the Caucus Operational Funding Grants Policy to determine whether additional restrictions are required further to those already included under “ineligible items”.</p>	<p>Should the Commission concur in this recommendation, House officials will proceed with related analysis of the current provisions of the policy, to be brought forward for consideration at a future meeting.</p>
3	<p>With respect to findings in the Auditor General’s compliance audit of Member and ministerial expenses (July 2024) related to the Printing Policy for Members, the Audit Committee directed the following:</p> <p>a. That it recommend the Management Commission amend the Printing Policy to include a reference to the Advertising and Publications Policy for Members.</p>	<p>Should the Commission concur in this recommendation, House officials will proceed to draft the proposed amendment to the Printing Policy for Members, to be brought forward for consideration at a future meeting.</p>
4	<p>With respect to findings in the Auditor General’s compliance audit of Member and ministerial expenses (July 2024) related to monthly bank reconciliations required by the Caucus Operational Funding Grants Policy, the Audit Committee directed that it recommend the Management Commission consider the following amendments to the policy:</p> <p>a. require caucuses to submit monthly bank reconciliations to Corporate and</p>	<p>Should the Commission concur in this recommendation, House officials will proceed to draft the proposed amendment to the Caucus Operational Funding Grants Policy, to be brought forward for approval at a future meeting.</p>

#	Audit Committee Recommendation	Action Required by Commission
	<p>Members' Services; b. where a caucus fails to submit bank reconciliations to Corporate and Members' Services over a 3-month period, the Audit Committee will be advised of the non-compliance and issuance of further funding will be withheld until such time as the caucus is compliant.</p>	
5	<p>With respect to the recommendation regarding the development of a comprehensive entertainment policy, Treasury Board's existing Entertainment and Expenses Policy respecting entertainment expenses and specifically, the purchase of alcoholic beverages, continues to apply to the House of Assembly.</p>	<p>Should the Commission concur in this recommendation, no further action is required. Treasury Board's existing Entertainment and Expenses Policy will continue to apply to the House of Assembly.</p>
6	<p>With respect to the recommendation regarding the review of public interest disclosure statements, all Members of the House of Assembly should sign a declaration document in relation to claims and requisitions to certify that: (1) the Member has no conflict of interest with respect to any matter contained in the claim or requisition; and (2) the Commissioner for Legislative Standards has not determined that the Member has a conflict of interest under the <i>House of Assembly Act</i> or the <i>House of Assembly Accountability, Integrity and Administration Act</i> with respect to any matter contained in the claim or requisition.</p>	<p>Should the Commission concur in this recommendation, no further action is required. House officials will proceed to implement the declaration as noted for all claims and requisitions.</p>
	<p>With respect to the recommendation regarding requirements of the <i>Financial Administration Act</i> on commitments, following the Management Commission's approval of a pre-commitment of funds where procurement processes are not complete, the Management Commission should be advised of the results of the procurement process, including the name of the successful vendor, once those processes have been completed. These details would then form part of the Minutes of the Management Commission and be tabled in the House of Assembly.</p>	<p>Should the Commission concur in this recommendation, no further action is required. House officials will proceed to report the results of procurement processes as noted to the Commission.</p>

#	Audit Committee Recommendation	Action Required by Commission
7	<p>With respect to the recommendation regarding monthly bank reconciliations, the direction in AC 2025-015, contained in correspondence to the Commission dated February 6, 2026, addresses the audit findings respecting the completion of monthly bank reconciliations by caucus offices.</p>	<p>Should the Commission concur in the recommendation noted above (refer #4) regarding monthly bank reconciliations required under the Caucus Operational Funding Grants Policy, House officials will proceed to draft the proposed amendment to the Caucus Operational Funding Grants Policy, to be brought forward for approval at a future meeting.</p>

Legal Consultation:

Not applicable

Internal Consultation(s):

Not applicable

External Consultation(s):

Not applicable

Comparison to Government Policy:

Not applicable

Financial Impact:

Not applicable

Legislative Impact:

Not applicable

Options:

1. Concur in the recommendations of the Audit Committee, as noted above, with any recommendations requiring further action of the Commission to be brought back at a future meeting once related analysis is completed by House officials.
2. Provide alternate direction.

Status:

- Findings of the Auditor General's Compliance Audit on Members' & Ministerial Expenses (July 2024) and Compliance Audit for the 50th General Assembly (August 2025) have been considered by the Audit Committee. The Audit Committee's subsequent recommendations to the Commission remain outstanding.

Action Required:

- Direction of the Commission is requested.

Drafted by: B. Russell
Date: June 8, 2026

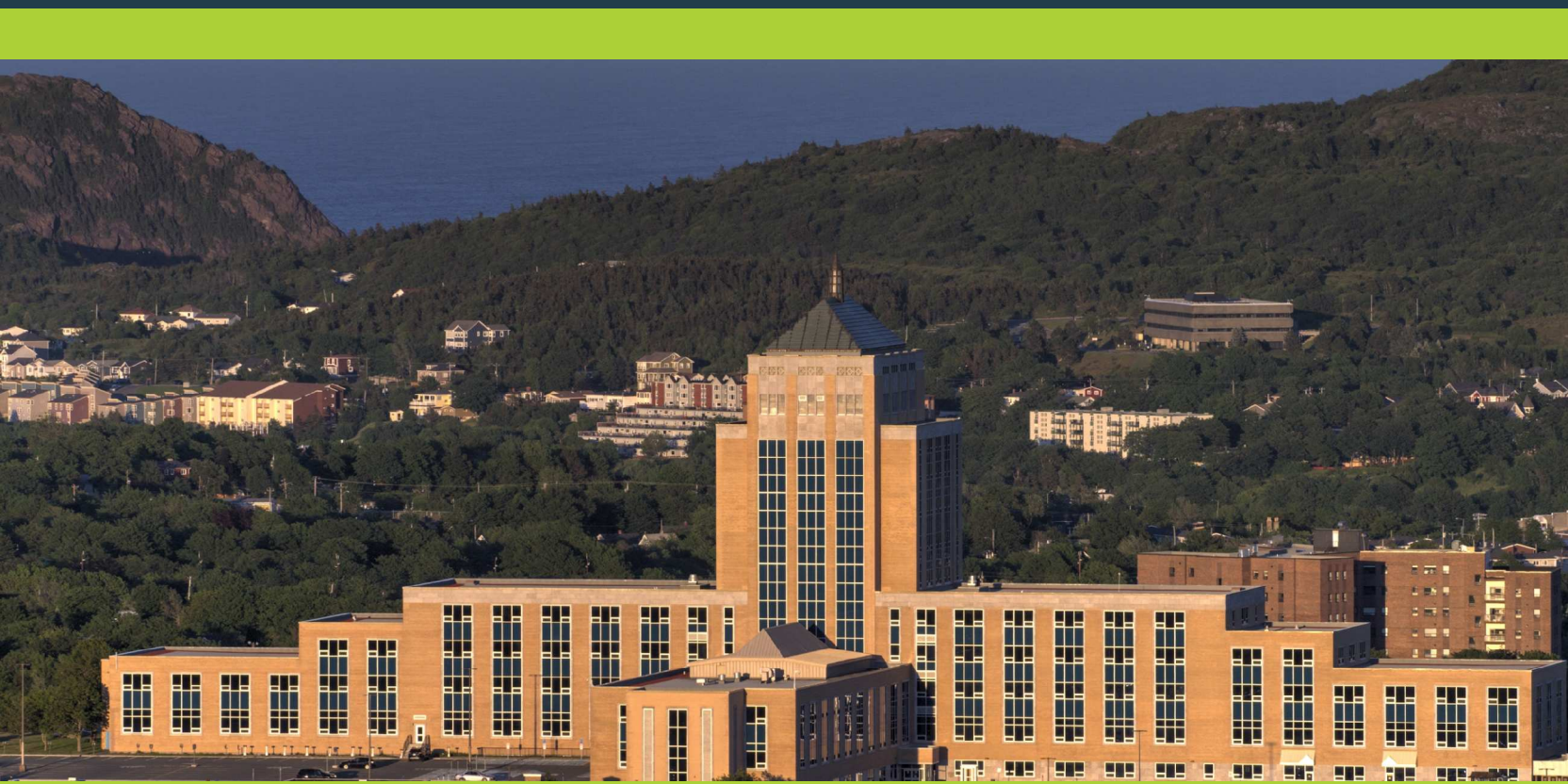
Approved by: K. Hawley George, KC

Attachments:

1. Compliance Audit on Members' & Ministerial Expenses (July 2024).
2. Compliance Audit for the 50th General Assembly (August 2025).
3. Audit Committee correspondence to Speaker dated February 6, 2026.
4. Audit Committee correspondence to Speaker dated May 29, 2026.

Members & Ministers Expenditures

Independent Auditor's Compliance Report



July 2024

OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR

This page is intentionally left blank

Audit Overview



OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR



Objective

To ensure the House of Assembly's disbursements to, or on behalf of its Members, and government's disbursements in relation to Members' roles within the Government of Newfoundland and Labrador, were compliant with legislation, policies, and procedures.



Audit Period

April 1, 2022, to
September 30, 2023.



Why this Audit is Important

The adequacy of, and compliance with, legislation, policies, and procedures throughout government is critical. Ensuring all Members and Ministers, as well as its staff, maintain complete adherence to all policies and procedures minimizes risk and supports the public's trust.



Conclusions

There were issues regarding the clarity and completeness of Members and Ministers policies and procedures. Policies and procedures were not always kept up-to-date based on requirements and directions issued, and not all Members and Ministers expenditures complied with them. While we did not detect fraud, we found issues with expenditure compliance.



Summary of Recommendations

1. The House of Assembly should ensure all policies and procedures relating to Members expenditures are reviewed and updated in a timely manner, with any direction subsequently conveyed by other authorities incorporated appropriately and in a timely manner.
2. The Executive Council should ensure all policies and procedures relating to Ministers expenditures are reviewed and updated in a timely manner, with any direction subsequently conveyed by other authorities incorporated appropriately and in a timely manner.
3. The House of Assembly should ensure that appropriate controls are in place to monitor compliance with policies, procedures, and legislation relating to Members expenditures.
4. The Executive Council should ensure that appropriate controls are in place to monitor compliance with policies, procedures, and legislation relating to Ministers expenditures.
5. The House of Assembly should communicate effectively and consistently to Members and those committees and officials charged with oversight, regarding the importance of compliance with legislation, policies, and procedures as well as their responsibilities as it relates to compliance.
6. The Executive Council should communicate effectively and consistently to Ministers and those committees and officials charged with oversight, regarding the importance of compliance with legislation, policies, and procedures as well as their responsibilities as it relates to compliance.

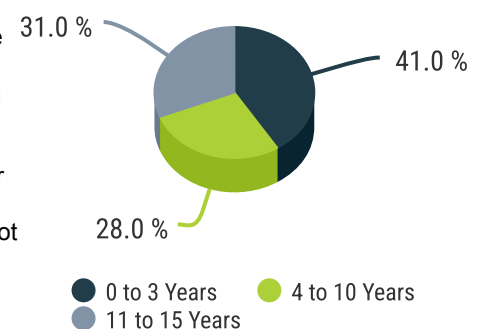


What We Found

Policies and Procedures

- The Management Commission typically reviewed policies and procedures in response to events, rather than on a regular and proactive basis as required by the Members' Resources and Allowances Rules.
- 17 out of 29 House of Assembly policies (59%) had not been updated in more than three years.
- The Ministerial Expense Reimbursement Policy under Executive Council had not been revised when changes were made in a Minute of Council issued in December 2015 by Cabinet.
- The published Member expense reports (on the House of Assembly website) did not capture \$236,000 of expenditures due to deficiencies in the reporting process.
- For Members of the House of Assembly who are also Ministers, the transactional review and compliance internal controls for expense reimbursement do not intersect.

Figure 1 - House of Assembly Policies - Years Since Update



Compliance

- In five of our 36 (14%) samples, a delegation of authority from the Speaker of the House of Assembly to the Clerk of the House of Assembly impaired the segregation of duties.
- In ten of our 36 samples (28%), the payroll controls and processes in the House of Assembly did not operate appropriately.
- There was no contract in place as required by the House of Assembly for 12 of the 20 days of work performed for one hourly researcher.
- One of six Caucuses and other applicable Members did not complete any monthly bank reconciliations throughout our entire compliance audit scope period.
- Two Ministers surpassed the 48 round-trip limit in the 2022 fiscal year, resulting in overcompensation of \$8,808; one of these Ministers surpassed the 48 round-trip limit again for the 2023 fiscal year, resulting in \$8,374 in overcompensation.

This page is intentionally left blank.



Table of Contents

- 05 | Background
- 07 | Summary of Key Findings
- 09 | Findings - Policies & Procedures
- 16 | Findings - Compliance
- 20 | Subsequent Events
- 21 | Conclusions
- 22 | Recommendations
- 24 | Appendix - About This Audit

This page is intentionally left blank.

Background

The House of Assembly is Newfoundland and Labrador’s legislature and the center of the province’s democratic process. The House of Assembly consists of 40 elected Members who are a part of either the:

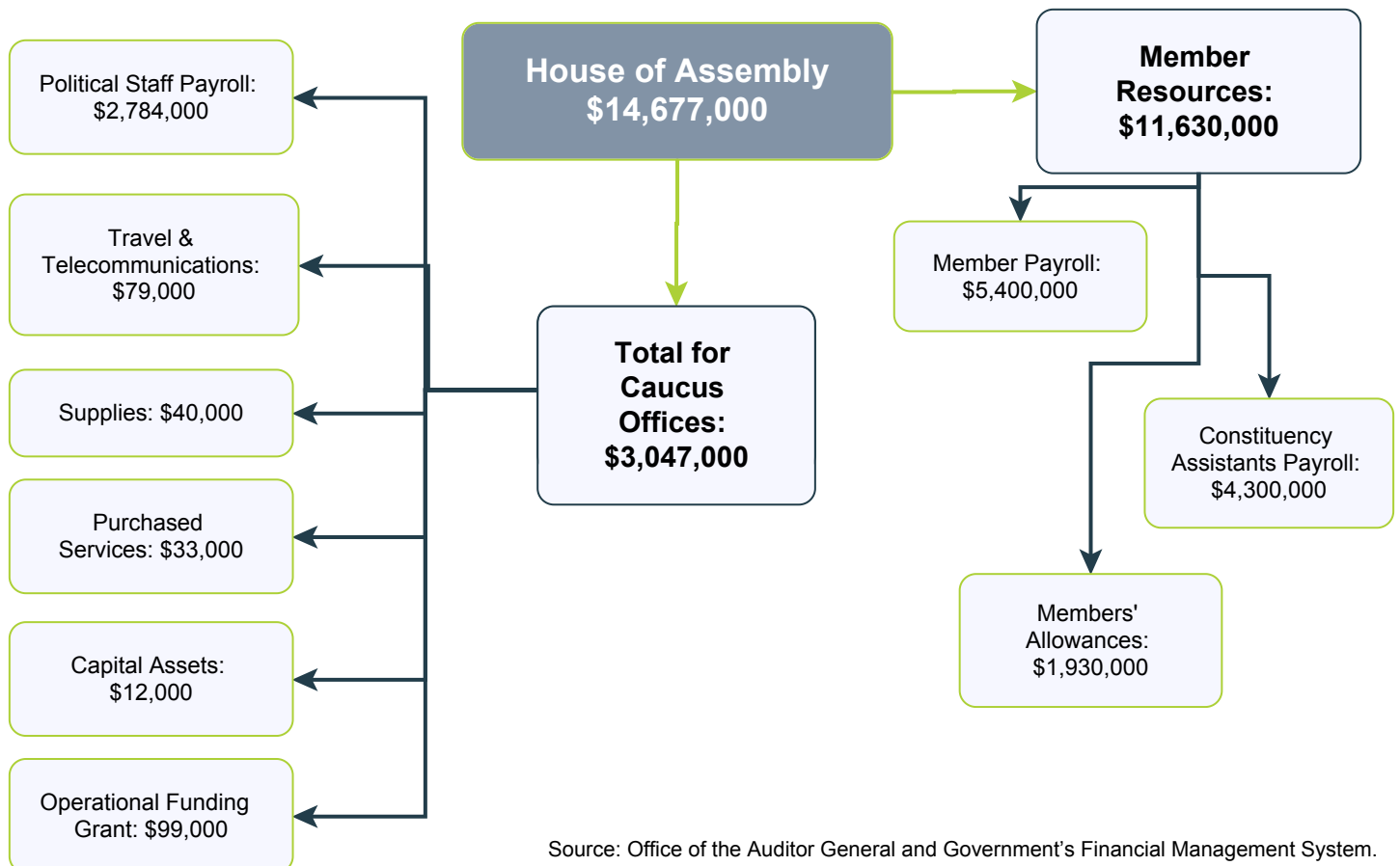
- Government Members’ caucus;
- Official Opposition caucus;
- Third Party caucus; or are an
- Independent/Non-Affiliated Member.

The House of Assembly Accountability, Integrity, and Administration Act (the Act), sets out an administrative framework intended to increase transparency and accountability in House of Assembly operations. The House of Assembly Management Commission, established under the authority of this Act, is the non-partisan body that oversees the financial and administrative operations of the House of Assembly. The Speaker, chosen by elected Members, is responsible for the internal administration of the House of Assembly. The Clerk of the House of Assembly is the head non-partisan Officer of the House of Assembly and, in that capacity, exercises the responsibilities of Chief Parliamentary Advisor, Chief Administrative Officer and is the Secretary to the Management Commission.

The Members’ Resources and Allowance Rules, a schedule of the Act, assist Members in following their legislation, including rules on expenditures and constituency assistants’ employment. Amendments to the Rules are approved by the Management Commission. Each Member is entitled to engage the services of one constituency assistant, with the Management Commission setting out the salary and benefits for constituency assistants. Other employment terms and conditions are set by the Member.

The Members’ Guide to Resources and Allowances, created by the Office of the Clerk of the House of Assembly, is intended to provide an overview of the Act and the Members’ Resources and Allowances Rules. Figure 2 outlines all of the Members’ resources expenditures that were incurred during the compliance audit scope period.

Figure 2 - Expenditures for House of Assembly Members - April 2022 to September 2023



Source: Office of the Auditor General and Government’s Financial Management System.

Reports of Members' expenses are published by the House of Assembly twice a year in accordance with the Publication Scheme of the House of Assembly. The Scheme sets out that expenses be published according to the four main categories of allowances:

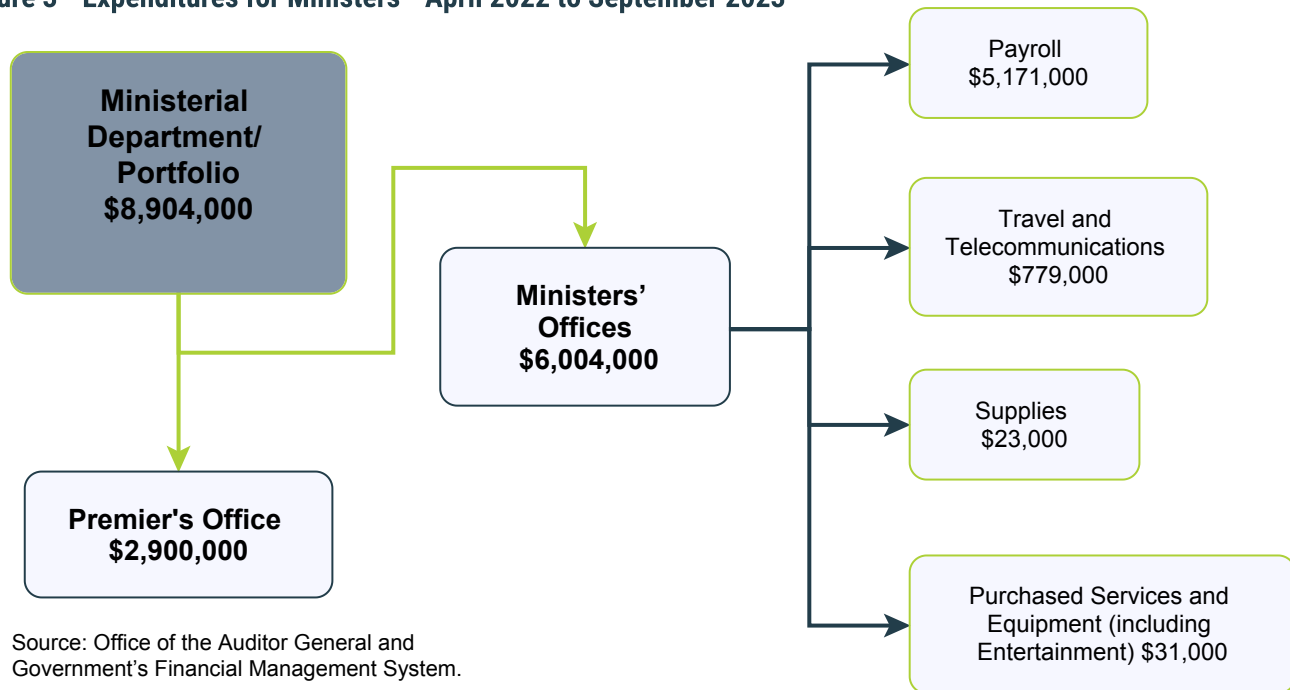
- office allowance;
- operational resources;
- travel and living allowance; and
- constituency allowance.

The Management Commission's Caucus Funding Policy guides funding provided to caucuses, registered political parties comprising one Member, and unaffiliated Members. This policy includes guidance on funding for party leaders, caucus operational expenses, and compensation to political support staff. While a Caucus refers to a group of all Members of a given party, for the purpose of the policies and procedures of the House of Assembly, unaffiliated Members must adhere to the same rules that apply to Caucuses.

During our compliance audit scope period, government was comprised of 15 departments, each overseen by a Minister appointed by the Premier; all are Members of the House of Assembly. Cabinet consisted of 17 Members who also served as Ministers of a department and/or a portfolio. The Clerk of the Executive Council is the most senior civil servant in the province and serves as Secretary to the Cabinet, permanent head of the Office of the Executive Council, and head of the public service.

Ministers receive funding from their respective departments and/or portfolios for their office expenses, such as payroll, travel, telecommunications, supplies, purchased services, and equipment. Figure 3 outlines all of the Ministers' resources expenditures incurred during the compliance audit scope period.

Figure 3 - Expenditures for Ministers - April 2022 to September 2023



Ministers must follow the Ministerial Expense Reimbursement policy of the Executive Council. This policy also requires Ministerial expense reimbursement reports to be published in June and December.

Our compliance audit covered the period from April 2022 to September 2023 and focused on one objective with two criteria. Our procedures included examining selected samples for compliance with legislation, policies and procedures, and encompassed:

- 124 Members' expenses from in-scope expenditures of \$2.13 million;
- 65 Ministers' expenses from in-scope expenditures of \$1.25 million; and
- 36 hourly political staff payroll entries from in-scope expenditures of \$241,000.

For the purposes of this compliance audit, we also analyzed House of Assembly policies and procedures for Members' expenses and Executive Council policies and procedures for Ministerial expenses. Specifically, we evaluated 29 House of Assembly policies, Executive Council's Ministerial Expense Reimbursement Policy, and the Public Procurement Act.

Summary of Key Findings

Policies and Procedures

- The Management Commission typically reviewed policies and procedures in response to events, rather than on a regular and proactive basis as required by the Members' Resources and Allowances Rules.
- 17 out of 29 House of Assembly policies (59 per cent) had not been updated in more than three years.
- The Severance Policy for House of Assembly Members had not been updated since 2017 due to a Members' compensation review having not been completed for the 49th General Assembly.
- Certain definitions of allowable expenses and spending limits in House of Assembly policies for gifts from caucuses and Member printing were unclear.
- The Funding Grants Policy does not provide guidance on the restriction of gifts to non-partisan items, nor the limiting of gifts to one per occasion or individual.
- The Printing Policy lacked reference to the Advertising & Publications Policy, which provides parameters on permissible content in advertisements, such as restricting the use of partisan colours and messaging. We also noted Members are not required to use the King's Printer, which may result in higher costs.
- There were several differences between the direction given by the Members' Guide to Resources and Allowances, the Act, and the Members' Resources and Allowances Rules.
- The Members' Guide to Resources and Allowances (as published online) did not include any of the appendices referenced in the document. These appendices contain important examples and explanatory information.
- The Ministerial Expense Reimbursement Policy under Executive Council had not been revised when changes were made in a Minute of Council issued in December 2015 by Cabinet.
- One Minister was provided a cell phone by their department in addition to their Member cellphone, in contravention of the Minute in Council.
- The Minute in Council stated that "the purchase of alcoholic beverages as part of the expense claimed is not permissible," however, the Ministerial Expense Reimbursement policy stated "the purchase of alcoholic beverages is limited to circumstances where it is appropriate to the occasion and must be moderate and reasonable."
- The Ministerial Expense Reimbursement Policy did not clearly outline all applicable positions.
- We found examples of unclear and inconsistent language used in the Ministerial Expense Policy.
- Overtime guidance was not given to the two Independent Members' Offices even though the Independent Members have political support staff and must abide by the guidance.
- The practices for overtime compensation differed for political support staff depending on whether they reported to the House of Assembly or to a department. Political support staff falling under the House of Assembly were eligible to avail of time off in lieu for overtime, however, political support staff reporting to Ministers and the Premier were directed they were ineligible for time off in lieu per their employment contracts.
- The published Member expense reports (on the House of Assembly website) did not capture \$236,000 of expenditures made to, or on behalf of, Members and related to the fulfillment of their public responsibilities due to deficiencies in the reporting process.
- Published Ministerial expense reports did not always include payments made on behalf of Ministers by departments due to deficiencies in the reporting process. Guidance on completing review of Ministerial expense reports - provided to departments by Executive Council - did not specifically state what was to be reviewed or the steps required to validate expenses.
- Ministerial expenses were not coded to a Minister's Office activity code in three of the 15 departments (20 per cent). This resulted in semi-annual expense disclosures being understated by \$6,772.
- For Members of the House of Assembly who are also Ministers, the transactional review and compliance internal controls for expense reimbursement do not intersect. This situation creates a risk that expenses may be paid by both a department and the House of Assembly.
- Compared to the House of Assembly's expense claim review process, the Office of the Comptroller General's review process of Ministerial expense claims was more thorough and required the completion of a reviewer checklist. However, the Office of the Comptroller General's checklist intended to guide the audit of Ministers' expense claims did not cover all components of the Ministerial Expense Reimbursement Policy.

- Two out of four expense areas requiring an individual's combined Member and Ministerial total to be tracked were lacking controls to ensure policy maximums were not exceeded. In departments there was no control to track the accumulated trips claimed by Members who also served as Ministers. Also, there were no controls in place in the House of Assembly or the departments to track the accumulated mileage between portfolios.

Compliance

- In five of our 36 (14 per cent) samples, a delegation of authority from the Speaker of the House of Assembly to the Clerk of the House of Assembly impaired the segregation of duties. In these five samples, the Clerk of the House of Assembly signed as both the approver and the processor, in contradiction of the purpose of dual-signature segregation of duties.
- In ten of our 36 samples (28 per cent), the payroll controls and processes in the House of Assembly did not operate appropriately.
- Three of our 36 (eight per cent) payroll samples had constituency assistant replacement forms that had been signed and dated by the Office of the Clerk of the House of Assembly before the Speaker of the House of Assembly. In effect, the staffing actions were processed by the House of Assembly before they were fully approved.
- Five of our 36 payroll samples (14 per cent) had time sheets that had been prepared and signed off by House of Assembly officials for work that had not yet occurred by constituency assistants or hourly researchers.
- Two of our 36 payroll samples (five per cent) had staffing action requests for a replacement constituency assistant signed off by the Office of the Speaker and Office of the Clerk after the work had commenced.
- Three of our 36 payroll samples (eight per cent) had incomplete staffing action forms approved by the Clerk of the House of Assembly and the Speaker of the House of Assembly for constituency assistants.
- There was no contract in place as required by the House of Assembly for 12 of the 20 days of work performed for one hourly researcher. Despite being aware of the missing contract, there was no action taken by the House of Assembly staff to interrupt the payment process. As of June 2024, the lack of the fully executed contract extension remained outstanding.
- During the 2021 Member inventory count performed by the House of Assembly's Corporate and Member Services, eight of 40 Members (20 per cent) did not have all of their equipment physically counted as required.
- One of six Caucuses and other applicable Members did not complete any monthly bank reconciliations throughout our entire compliance audit scope period.
- There were four instances of non-compliance with the Ministerial Expense Reimbursement policy. These low dollar value instances occurred due to a lack of coordination, and included such incidents as expense duplication and incorrect mileage rate used.
- In five of 15 instances (33 per cent), Minister mileage was not being coordinated with Members' mileage to accumulate the total, as would be necessary to satisfy the policy.
- There were mileage overpayments of \$2,476 stemming from a failure to combine Minister and Member kilometres.
- There was misclassification of expenses recognized between departments and the House of Assembly.
- Two Ministers surpassed the 48 round-trip limit in the fiscal year ended March 31, 2023, resulting in overcompensation of \$8,808. One of the same two Ministers surpassed the 48 round-trip limit again for the fiscal year ended March 31, 2024, resulting in overcompensation of \$8,374.
- A portion of a chartered helicopter expense was coded to the House of Assembly Allowances and Assistance account when it was also related to Ministerial business. The cost should have been prorated between the House of Assembly and the related department.

Findings - Policies & Procedures

Objective

To ensure the House of Assembly's disbursements to, or on behalf of Members of the House of Assembly, and government's disbursements in relation to Members' roles within the Government of Newfoundland and Labrador, are compliant with legislation, policies, and procedures.

Criteria 1

The policies and procedures regarding disbursements of public money to or on behalf of Members of the House of Assembly and their roles within the Government of Newfoundland and Labrador are clear and complete.



What We Expected

We expected the House of Assembly and Executive Council to have appropriate procedures and controls in place to ensure compliance with policies and to monitor the submission of Member and Ministerial expenses to avoid misallocation and duplication. We expected that internal controls would be designed to address and eliminate gaps in processes. We also expected public expenditure reports on Members and Ministers to be complete and accurate. We expected policies related to political staff to be comparable between the House of Assembly and Executive Council and to be communicated appropriately.

We expected the House of Assembly and Executive Council to have policies and procedures in place to clearly define all acceptable Member and Ministerial expenses, including defined spending limits. Further, we expected the policies and procedures which guide Member and Ministerial expenses to be updated in a timely manner and to be consistent with the legislation or directive that created them.



What We Learned

House of Assembly

We found the Management Commission typically reviewed policies and procedures in response to events, rather than on a regular and proactive basis as required by the Members' Resources and Allowances Rules.

The Members' Resources and Allowances Rules under the Act require the Management Commission review the adequacy of the policies and procedures being applied by the House of Assembly Clerk and staff at least annually to make any changes considered appropriate to improve controls and accountability. We assessed the policy adequacy and found **17 out of 29 House of Assembly policies (59 per cent) had not been updated in more than three years.** Table 1 outlines the 17 policies and years since the most recent amendment:



Table 1
Status of House of Assembly Policies
As at September 2023

Policy Title	Effective Year	Years Since Update
Classification Appeals Process	2008	15
Budget Processes - Legislature	2008	15
House of Assembly Records Management Policy	2009	14
Standard Signage Policy for Constituency Offices	2009	14
Guidelines for Temporary Replacement of Constituency Assistants	2009	14
Conference Travel Policy Members of the House of Assembly	2009	14
Automobile Allowance and Expense Policy for the Speaker, the Leader of the Official Opposition, and the Leader of the Third Party	2010	13
Professional Development Policy for Constituency Assistants	2011	12
Tuition Assistance Program for the House of Assembly and Statutory Offices	2011	12
Transfer of Funds Policy	2014	9
Guidelines on Dissolution of the Newfoundland and Labrador House of Assembly	2015	8
Cellular and Landline Phone Services Policy for Members of the House of Assembly and Constituency Assistants	2016	7
Cellular and Landline Phone Services Policy for Employees of the House of Assembly Service, Caucus Offices and Statutory Offices	2016	7
Severance Policy for Members of the House of Assembly	2017	5
Caucus Operational Funding Grants Policy	2019	4
Policy for Hiring External Consultants	2019	4
Printing Policy for Members of the House of Assembly and Constituency Assistants	2019	4

Source: Prepared by the Office of the Auditor General based on information provided by the House of Assembly.

We note the Severance Policy for House of Assembly Members had not been updated since 2017 due to a Members' compensation review having not been completed for the 49th General Assembly. House of Assembly officials indicated there was insufficient time during the 49th General Assembly to convene the required individuals to form a Commission. A Members Compensation review did occur during the 50th General Assembly, in March 2024.

Our assessment of the House of Assembly policies included whether they had clear definitions of allowable expenses and clearly defined spending limits. From this assessment of all House of Assembly policies, we noted three policies where there were issues with either the definitions of allowable expenses or the clarity of spending limits. Table 2 outlines the results of this assessment.

Table 2
House of Assembly
Policy and Guideline Assessment

Policy Title	Year of Last Update	Have clear definitions been given of what is an allowable expense?	Have spending limits been clearly defined?
Caucus Operational Funding Grants Policy	2019	Partial	Yes
Printing Policy for Members of the House of Assembly and Constituency Assistants	2019	Partial	Partial
Members' Guide to Resources and Allowances	2023	Partial	Yes

Source: prepared by the Office of the Auditor General based on information provided by the House of Assembly.

We found **certain definitions of allowable expenses and spending limits in House of Assembly policies for gifts from caucuses and Member printing were unclear.**

Caucus Operational Funding Grants Policy:

The policy allows “gifts for visiting delegations or visiting individuals, to a maximum of \$200 per gift.” Our assessment under the Act determined **the Funding Grants Policy does not provide guidance on the restriction of gifts to non-partisan items, nor the limiting of gifts to one per occasion or individual.**

The Printing Policy for Members of the House of Assembly and Constituency Assistants:

The policy applied to all Members and allowed for the printing of various constituency materials. Our assessment determined **the Printing Policy lacked reference to the Advertising & Publications Policy, which provides parameters on permissible content in advertisements, such as restricting the use of partisan colours and messaging. We also noted Members are not required to use the King’s Printer, which may result in higher costs.**

Members’ Guide to Resources and Allowances:

We found **there were several differences between the direction given by the Members’ Guide to Resources and Allowances, the Act, and the Members’ Resources and Allowances Rules.** For context, the Members’ Guide to Resources and Allowances states that when there is a difference between the Guide and the Act or the Rules, the Act and Rules are the final authority.

Specifically, we noted the following differences in direction:

- the Members’ Resources and Allowances Rules states that, as a part of a Member’s Office accommodation entitlement, a waiting room is allowed. However, the Members’ Guide to Resources and Allowances, which addresses the same Rules, does not include guidance on a waiting room; and
- the Members’ Resources and Allowances Rules states that Christmas cards are allowed. However, the Members’ Guide to Resources and Allowances stated they were not allowed.

The Members’ Guide to Resources and Allowances (as published online) did not include any of the appendices referenced in the document. These appendices contain important examples and explanatory information.

Executive Council

The Ministerial Expense Reimbursement Policy is the one policy we assessed with regards to Ministerial expenses. We found **the Ministerial Expense Reimbursement Policy under Executive Council had not been revised when changes were made in a Minute of Council issued in December 2015 by Cabinet.**

Another Minute in Council was issued in September 2023, at the end of our scope period, which removed the 9,000-kilometre limit for claiming a higher mileage rate and allowed Ministers to use the government meal rates applicable to management and executive. We note the policy was not updated to reflect these changes until it was identified by our Office.

We found two other discrepancies between the direction within the Minute in Council and the related policy:

- the Minute in Council stated that “the Minister is entitled to a single mobile communication device (e.g., cell phone or blackberry), the costs of which will be charged against the Members’ resources and allowance account, recognizing that the device will be used to conduct Ministerial as well as MHA business.” There was no mention of this in the Ministerial Expense Reimbursement policy and we found **one Minister was provided a cell phone by their department in addition to their Member cellphone, in contravention of the Minute in Council;** and
- the Minute in Council stated that “the purchase of alcoholic beverages as part of the expense claimed is not permissible,” however, the Ministerial Expense Reimbursement policy stated “the purchase of alcoholic beverages is limited to circumstances where it is appropriate to the occasion and must be moderate and reasonable.”

We found **the Ministerial Expense Reimbursement Policy did not clearly outline all applicable positions.** An order of the Management Commission of the House of Assembly approved select positions in the House of Assembly (the Speaker, the Leader of the Opposition, and the Leader of the Third Party) to use the Ministerial Expense Reimbursement Policy, but this was not noted within the policy.

We note, Party Leaders use the Ministerial Expense Reimbursement Policy, but are not named in the policy and, unlike Ministers, Party Leaders do not publicly disclose their expenditures.

We also found the following examples of unclear and inconsistent language used in the Ministerial Expense Policy:

- the policy stated that Ministers are responsible for submitting claims for meals in a timely manner, but did not elaborate on what was considered timely; and
- the policy set a ‘maximum number of return trips per year’ but did not clarify if this was for a fiscal or calendar year.



Political Support Staff Compensation

House of Assembly

We assessed the overtime of political support staff, under the direction issued in 1997 by the Internal Economy Commission. This direction applied only to House of Assembly political support staff, not political staff in the departments.

A review of leave entitlements at the House of Assembly completed by the Professional Services and Internal Audit Division of the Office of the Comptroller General in February 2022 found several issues with leave practices and recommended the House of Assembly have Caucus Offices implement a formal overtime tracking process for political support staff. The Office of the Comptroller General did not provide a recommendation with respect to overtime in offices of independent Members. As a result of this recommendation, the House of Assembly issued guidance to formally track overtime and allow political support staff to avail of time off in lieu. However, this guidance was delivered by the House of Assembly inconsistently because it was not provided to all the applicable Caucus offices and unaffiliated Members. **Overtime guidance was not given to the two Independent Members' Offices even though the Independent Members have political support staff and must abide by the guidance.**

Executive Council

We found **the practices for overtime compensation differed for political support staff depending on whether they reported to the House of Assembly or to a department.** Political support staff referred to two groups of employees:

- those hired by the Speaker of the House of Assembly to work with an individual Member or for one of the political offices of the House of Assembly; and
- those hired by a Minister or the Premier's Office to provide administrative and operational support.

Political support staff falling under the House of Assembly were eligible to avail of time off in lieu for overtime, however, political support staff reporting to Ministers and the Premier were directed they were ineligible for time off in lieu per their employment contracts.

Expense Report Completeness

House of Assembly

We assessed the completeness of expense reports published by the House of Assembly and found **the published Member expense reports (on the House of Assembly website) did not capture \$236,000 of expenditures due to deficiencies in the reporting process.** These payments were made to, or on behalf of, Members and related to the fulfillment of their public responsibilities, but were coded outside the Allowances and Assistance account. These missed expenses related to:

- travel to conferences and House of Assembly Management Commission's meetings;
- caucus operations (including the expenses of Leaders of Caucuses); and
- legal expenses.

Executive Council

We found **published Ministerial expense reports did not always include payments made on behalf of Ministers by departments, due to deficiencies in the reporting process.** Further, we found **guidance on completing review of Ministerial expense reports - provided to departments by Executive Council - did not specifically state what was to be reviewed or the steps required to validate expenses.**

Expenses keyed to a Minister's Office activity code are included in publicly disclosed information reports. We analyzed government's financial information and asked each department to identify transactions for Ministerial expenses keyed outside a Minister's Office activity code.

As a result of this analysis, we found **Ministerial expenses were not coded to a Minister's Office activity code in three of the 15 departments (20 per cent). This resulted in semi-annual expense disclosures being understated by \$6,772.** While these items, such as an international flight, a hotel room, mobile phone screen protectors, and a coat rack, were not included in the public disclosures, some of these items may have been public knowledge through other communication channels.

Expense Reimbursement Processing Internal Control Weaknesses

We found a gap in controls concerning expense reimbursements for Members appointed to a Ministerial role. The Ministerial Expense Reimbursement Policy states that the Minister is responsible for ensuring that their expenses are claimed from one source only (i.e., the House of Assembly or the department). **For Members of the House of Assembly who are also Ministers, the transactional review and compliance internal controls for expense reimbursement do not intersect.**

Expenditure claims for Members are processed by the House of Assembly and sent to the Office of the Comptroller General for review and payment. We found the House of Assembly performs an internal review of Members' expenditure claims which are then transferred to the Office of the Comptroller General's Transaction Review and Compliance division. However, no audit is performed on Members' claims during the Office of the Comptroller General's transactional review and compliance process; there is only an audit requirement for Ministers' expense claims. All that is required for Member claim processing is email confirmation from the House of Assembly stating that it has been audited internally. As a result, there is no process to detect issues between Member and Minister claims, such as duplicate claims of expenses.

The Office of the Comptroller General confirmed these are separate processes that do not intersect. For Members who are also Ministers, **this situation creates a risk that expenses may be paid by both a department and the House of Assembly.**

We found, **compared to the House of Assembly's expense claim review process, the Office of the Comptroller General's review process of Ministerial expense claims was more thorough and required the completion of a reviewer checklist. However, we found the Office of the Comptroller General's checklist intended to guide the audit of Ministers' expense claims did not cover all components of the Ministerial Expense Reimbursement Policy:**

- the policy required any alcoholic beverages purchased be limited to circumstances where it is appropriate to the occasion and be moderate and reasonable. We found there was no component in the checklist to ask if alcohol was claimed as part of entertainment expenses, or to determine if it was appropriate to the occasion, moderate and reasonable. This policy also did not match the direction in the Minute in Council, which disallowed reimbursement for alcohol;
- the policy required claims indicate the nature of an entertainment expense (i.e. luncheon, dinner, etc.) as well as the number of attendees. We found there was no component of the checklist to ask about the nature of the entertainment or the number of people in attendance;
- the policy requires Ministers log the total kilometres travelled (to date) on a private vehicle usage claim form to help determine the correct rate to apply. We found there was no component of the checklist to verify the mileage log was completed or to verify the rates used were accurate; and
- the policy states the maximum allowable combined number of claimable return trips between the capital region and a Minister's district or permanent residence is 48 per year. We found there was no component in the checklist to ensure the total number of trips expensed was not greater than 48 annually.

Expense Allocation Internal Control Weaknesses

We analyzed the Ministerial Expense Reimbursement Policy, the Act and the Rules to identify potential gaps in controls and processes related to Member and Ministerial expenses. We identified four areas of the Ministerial Expense Reimbursement Policy where compliance was either reliant on a 'combined' total between the Member and Minister expenses, or on the proper expense allocation between Member and Ministerial expense components. **Two out of four expense areas requiring an individual's combined Member and Ministerial total to be tracked were lacking controls to ensure policy maximums were not exceeded:**

- annual maximum number of trips; and
- two-tiered mileage rates.

Annual Maximum Number of Trips

The Ministerial Expense Reimbursement Policy states “the maximum number of return trips between the Minister’s residence and the capital is 48 per year.” This maximum number of claimable trips is based on total trips taken by the Member under the Members’ Resources and Allowances Rules plus the number of Ministerial/departmental trips taken by the Minister for non-constituency-related business. We found **there were no controls in place in the House of Assembly or the departments to track the accumulated trips claimed by Members who also served as Ministers**, as required under the Ministerial Expense Reimbursement Policy. The Professional Services and Internal Audit Division of government noted this same control weakness during a review of Member and Minister expenses before our scope period.

Two-tiered Mileage Rate

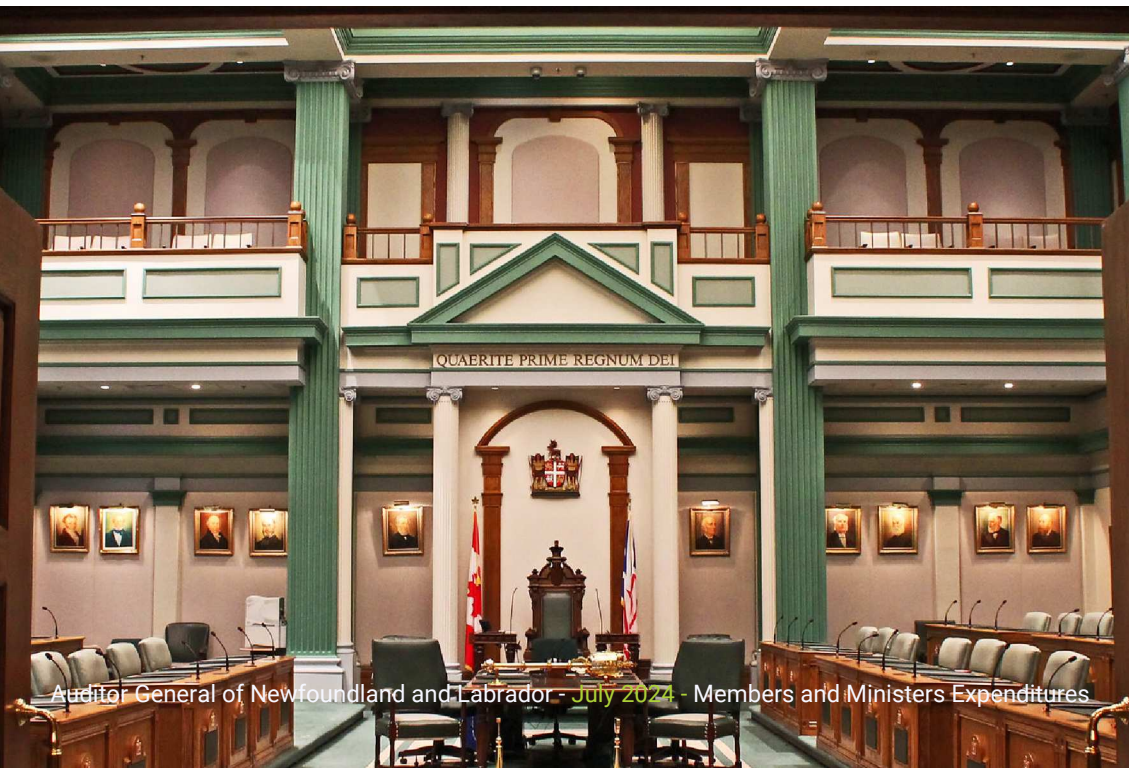
The Ministerial Expense Reimbursement Policy stated Ministers may avail of a vehicle allowance or choose to be reimbursed for mileage. Ministers who chose to be reimbursed were entitled to the two-tiered rate for their combined Ministerial and constituency-related travel. The first 9,000 kilometres travelled were reimbursable at a higher rate, and as a result, Ministers were required to track the number of kilometres travelled in total for Ministerial and Member duties to ensure this higher rate was not applied to distances exceeding the limit. This tracking requirement was removed by a Minute in Council in September 2023 and allowed Ministers to use the higher rate for all kilometres travelled; however, the previous rules prevailed for the majority of our audit scope period. **We found there were no controls in place in the House of Assembly or the departments to track the accumulated mileage between portfolios.**

Why It Matters

It is necessary for Members and Ministers policies and procedures to be regularly reviewed and kept up to date with changes in legislation, direction, and technology to ensure the proper operation and management of organizations. Policy review is most effective when it is done regularly and proactively, not in reaction to an event.

For those operating in elected positions, these policies must also be reliable and internally consistent to ensure no gaps exist that would allow for inappropriate expenditures to occur. Public disclosures of Member and Ministerial expenditures should include all amounts paid to or on their behalf, to ensure transparency and accountability to taxpayers.

Internal controls ensure the integrity of financial information and are intended to prevent and detect errors and fraud; gaps in internal controls provide the opportunity for inappropriate or fraudulent behaviour to occur. Control gaps, when identified, should be closed immediately.



Findings - Compliance

Objective

To ensure the House of Assembly's disbursements to, or on behalf of Members of the House of Assembly, and government's disbursements in relation to Members' roles within the Government of Newfoundland and Labrador, are compliant with legislation, policies, and procedures.

Criteria 2

Expenditures of and on behalf of the Members of the House of Assembly and their roles within the Government of Newfoundland and Labrador comply with legislation, policies, and procedures.



What We Expected

We expected all expenditures made by, or on behalf of, Members and Ministers to comply with House of Assembly and Executive Council policies and procedures. We expected expenditures made to or on behalf of Members under the House of Assembly and to Ministers under their roles in government not to be duplicated. For policy areas where a combined total is required between Member and Minister activity, we expected calculations to be appropriately completed and monitored.

We expected payments from the House of Assembly to hourly political staff on behalf of Members to comply with policies and procedures. We expected House of Assembly management to detect and prevent payroll issues, such as payments for work not performed and missing contracts. We expected prompt corrective action to be taken when non-compliance for payments was detected by the House of Assembly, and for these issues to be escalated and communicated appropriately.

We expected the House of Assembly and Executive Council to be highly aware of their roles and responsibilities for the oversight of Members and Ministers within the Government of Newfoundland and Labrador; and we expected governance of these roles to operate appropriately.



What We Learned

Delegation of Authority

The delegation of authority that was in place during our compliance audit scope period delegated the powers of the Speaker to the Clerk to execute and otherwise sign contracts, deeds, and other documents related to the administration of the House of Assembly and its statutory offices. For example, constituency assistant replacement forms require a signature to approve and a signature to process the request. We found, **in five of our 36 (14 per cent) samples, a delegation of authority from the Speaker of the House of Assembly to the Clerk of the House of Assembly impaired the segregation of duties. In these five samples, the Clerk of the House of Assembly signed as both the approver and the processor, in contradiction of the purpose of dual-signature segregation of duties.**

Processes for House of Assembly Political Support Staff

Hourly political support staff are hired by individual Members or a caucus as temporary replacements for constituency assistants, short-term researchers, and research assistants through staffing action forms. The Office of the Speaker is required to approve all requests for replacement constituency assistant staffing action forms before the Office of the Clerk approves the action for processing. We examined 36 payments related to 24 hourly political support staff.

We found, in ten of our 36 samples (28 per cent), the payroll controls and processes in the House of Assembly did not operate appropriately.

Issues we identified were:

- **three of our 36 (eight per cent) payroll samples had constituency assistant replacement forms that had been signed and dated by the Office of the Clerk of the House of Assembly before the Speaker of the House of Assembly. In effect, the staffing actions were processed by the House of Assembly before they were fully approved;**
- **five of our 36 payroll samples (14 per cent) had time sheets that had been prepared and signed off by House of Assembly officials for work that had not yet occurred by constituency assistants or hourly researchers;**
- **two of our 36 payroll samples (five per cent) had staffing action requests for a replacement constituency assistant signed off by the Office of the Speaker and Office of the Clerk after the work had commenced; and**
- **three of our 36 payroll samples (eight per cent) had incomplete staffing action forms approved by the Clerk of the House of Assembly and the Speaker of the House of Assembly for constituency assistants.**

As well, there were contract issues identified in our sample for an hourly researcher. According to the government contracting policies, a contract must be in place before any work is performed and paid. However, we found **there was no contract in place as required by the House of Assembly for 12 of the 20 days of work performed for one hourly researcher. Despite being aware of the missing contract, there was no action taken by the House of Assembly staff to interrupt the payment process. As of June 2024, the lack of the fully executed contract extension remained outstanding.**

Inventory Management

We found during the 2021 Member inventory count performed by the House of Assembly's Corporate and Member Services, eight of 40 Members (20 per cent) did not have all of their equipment physically counted as required. An inventory count is required by the House of Assembly Inventory Management Policy for each Member at least once during each general assembly, which must include all physical assets defined as inventory.

Eight Members did not have their cell phones, computers, or tablets counted by Corporate and Member Services, whom indicated that they did not physically verify these items because Members use them as a way of communicating with House of Assembly staff, so it was assumed the items were in the Members' possession. We found no evidence where these informal counts ensured each piece of equipment was accounted for as being in use.

Caucus Operational Funding Grants

We found one of six Caucuses and other applicable Members did not complete any monthly bank reconciliations throughout our entire compliance audit scope period. The Caucus Operational Funding Grants Policy required each caucus including unaffiliated members and the Office of the Speaker to complete monthly bank reconciliations.

Ministerial Expenditures

Ministers' Offices are allocated a budget within departments and major portfolios to conduct Ministerial business. This budget includes payroll expenses for an executive assistant, travel and telecommunications costs, office supplies and equipment, and purchased services. Ministers are required to follow government's Ministerial Expense Reimbursement policy and the Public Procurement Act for these types of expenditures.

During our compliance audit scope period, the total value of Ministers' Office expenditures across all departments and portfolios was \$1,247,302 and was comprised of 10,077 individual items. We sampled 65 items from this population for analysis and found **there were four instances in our sample of non-compliance with the Ministerial Expense Reimbursement policy. These low dollar value instances occurred due to a lack of coordination, and included such incidents as expense duplication and incorrect mileage rate used.**

Member and Ministerial Mileage

While there was no fraud detected, we found the failure to combine and appropriately allocate expenses resulted in overpayments and misclassification. From April 2022 to September 2023, there were 15 instances where a Minister chose the option to be reimbursed for mileage rather than avail of a vehicle allowance. We found, **in five of 15 instances (33 per cent), Minister mileage was not being coordinated with Members' mileage to accumulate the total, as would be necessary to satisfy the policy.**

We analyzed the mileage claimed by the five Ministers that were not correctly coordinating mileage with their Member portfolio to determine if the correct rates were used for Minister and Member mileage claims during our scope period. Based on our analysis we found:

- **mileage overpayments of \$2,476 stemming from a failure to combine Minister and Member kilometres; and**
- **the misclassification of expenses recognized between departments and the House of Assembly.**

The Professional Services and Internal Audit Division of government found similar mileage overclaiming issues in a review of Member and Minister expenses before our scope period.

Member and Ministerial Trips

We analyzed and combined the trip logs from the House of Assembly and departments for each Member who was also a Minister to determine compliance with the Ministerial Expense Reimbursement Policy. We found **two Ministers surpassed the 48 round-trip limit in the fiscal year ended March 31, 2023, resulting in total overcompensation of \$8,808.** While there were no Ministers that surpassed the 48 round-trip limit for the remaining audit scope period (April 1 to September 30, 2023), we found **one of the same two Ministers surpassed the 48 round-trip limit again for the fiscal year ended March 31, 2024, resulting in total overcompensation of \$8,374.** We did not find any indication of an intention to defraud; it appears to be a controls issue as noted previously in the Policy and Procedures section of this report.

Allowances and Assistance

The Allowances and Assistance account is used for Members' constituency expenses, which are subsequently publicly disclosed in detail as part of Member Accountability and Disclosure Reports. During our compliance audit scope period, this account had a total value of \$1,893,839, comprised of 15,378 individual expense items; we sampled 61 items for analysis.

Members of the House of Assembly who are also Ministers are required to prorate expenses that cover both constituency and Minister business to either the House of Assembly or the department, based on the proportion of time spent on each. This allows financial resources to be properly accounted and budgeted for, and also allows public disclosures to be accurate and transparent. In our sample, we found one instance (2 per cent) of non-compliance with this requirement as **a portion of a chartered helicopter expense was coded to the House of Assembly Allowances and Assistance account when it was also related to Ministerial business. The cost should have been prorated between the House of Assembly and the related department.**



Why It Matters

It is important that those elected to government, as well as other public service employees, comply with all policies and procedures to ensure accountability and transparency to the public. As the body that governs provincial legislation, it is reasonable to expect House of Assembly's operations would exemplify the highest standard of compliance with policies and procedures. Ministers overseeing a department and/or portfolio are also expected to exemplify this high standard through full compliance with Executive Council policies and procedures.

Proper internal payroll controls ensure expenses are incurred for work that is appropriately authorized and legitimately performed. Dual approval signatures are critical because they reduce the risk of incorrect or inappropriate actions. Processes that require coordination of limits between separate systems, such as mileage accumulation and overall trips, need appropriate oversight to ensure individuals are in compliance. Inventory counts and bank reconciliations help identify irregularities in areas which have a higher susceptibility for fraud.



Subsequent Events

The Members Compensation Review Committee 2024 has recommended that Members mileage reimbursement rules be aligned with the Ministerial rules, which has been accepted by the Management Commission. As a result, Members will be permitted to use the higher mileage rate allowed by government for all kilometres claimed going forward.

In April 2024, as a result of our audit enquiries, the Office of the Executive Council updated the Ministerial Expense Reimbursement Policy to resolve certain deficiencies. They communicated to us that they are developing tools to help ensure Ministerial compliance with policies and to ensure gaps identified in controls are addressed. We have been told that the Office of the Comptroller General is developing a tool for use in government's Financial Management System that helps track the combined number of Member and Minister trips and that this reporting tool is scheduled to be implemented by September 2024.

As a result of this audit, the risk assessment involving the Office of the Clerk of the House of Assembly was reassessed. While the revised risk assessment did not change our audit approach or findings, it is likely it will necessitate further consideration on future audits.

Conclusions

Our compliance audit concluded that there are some issues regarding the clarity and completeness of Members and Ministers policies and procedures. Policies and procedures were not always kept up-to-date based on requirements and directions issued, and not all Members and Ministers expenditures complied with them.

The policies and procedures for Members of the House of Assembly are updated reactively, rather than proactively. There were instances where Member expenditure policies and procedures used unclear language, such as parameters surrounding spending limits. The policy for Ministers expenditures had not been updated appropriately to reflect Cabinet direction, allowing some expenses to continue that had been previously disallowed. Members and Ministers expenditures are required to be publicly disclosed, but not all expenses were included in published reports due to deficiencies in the reporting process.

We found non-compliance with expenditure policies and procedures, such as non-allowable expenses claimed, expense duplication, and the misallocation of expenses between the House of Assembly and departments. The House of Assembly's oversight processes did not always operate appropriately, resulting in errors due to deficiencies in the reporting process. When mistakes were detected, corrective steps to recover payment were not appropriately actioned. Approval roles within the House of Assembly were not always segregated to ensure appropriate oversight over staffing actions. We carefully examined instances of non-compliance with policies and procedures and did not discover any occurrences of fraud.

We acknowledge this audit involved two branches of government – Legislative and Executive – which necessitated two audit approaches in response to the Auditor General's authority. We did not encounter issues with getting documentation and cooperation from individual departments, Executive Council, and Caucus Offices. While we encountered challenges with access to records of the House of Assembly, we were able to satisfy our audit standards to complete this report.

Recommendations

Recommendation 1

The House of Assembly should ensure all policies and procedures relating to Members expenditures are reviewed and updated in a timely manner, with any direction subsequently conveyed by other authorities incorporated appropriately and in a timely manner.

House of Assembly Response:

The House of Assembly accepts this recommendation. Expenditures incurred by Members of the House of Assembly are addressed in the House of Assembly Accountability, Integrity and Administration Act, the Members' Resources and Allowances Rules, subordinate legislation made under the authority of that Act, as well as directives and policies issued by the House of Assembly Management Commission. Section 20 of the House of Assembly Accountability, Integrity and Administration Act requires the Management Commission to approve any new administrative, financial, human resource and management policies or any changes to such existing policies. Amendments to legislation related to Members' expenditures require a separate approval process which could impact the time and implementation of any changes.

Recommendation 2

The Executive Council should ensure all policies and procedures relating to Ministers expenditures are reviewed and updated in a timely manner, with any direction subsequently conveyed by other authorities incorporated appropriately and in a timely manner.

Executive Council Response:

Executive Council accepts this recommendation. It is agreed that ensuring that all policies and procedures relating to Ministers expenditures are reviewed and updated if necessary for maintaining organizational effectiveness and compliance.

Recommendation 3

The House of Assembly should ensure that appropriate controls are in place to monitor compliance with policies, procedures, and legislation relating to Members expenditures.

House of Assembly Response:

The House of Assembly accepts this recommendation. In accordance with the House of Assembly Accountability, Integrity and Administration Act, there are a number of accountability measures in place to assess the appropriateness and effectiveness of internal controls, as well as compliance with legislation and policy direction. The House of Assembly is prepared to work with the executive branch, within respective constitutional authorities, regarding the tracking of expenditures where there exists an overlap in eligible categories of expenses for Ministers and Members.

Recommendation 4

The Executive Council should ensure that appropriate controls are in place to monitor compliance with policies, procedures, and legislation relating to Ministers expenditures.

Executive Council Response:

Executive Council accepts this recommendation. It is agreed that appropriate internal controls are vital for maintaining compliance with policies, procedures, and legislation to ensure smooth and efficient operations. Where crossover exists between policies, procedures, and legislation related to Members and Ministers, we will endeavor to work with the House of Assembly to ensure proper controls are in place to verify compliance.

Recommendation 5

The House of Assembly should communicate effectively and consistently to Members and those committees and officials charged with oversight, regarding the importance of compliance with legislation, policies, and procedures as well as their responsibilities as it relates to compliance.

House of Assembly Response:

The House of Assembly accepts this recommendation. The House of Assembly Service is committed to service excellence in the delivery of both parliamentary and administrative support to Members of the House of Assembly.

Recommendation 6

The Executive Council should communicate effectively and consistently to Ministers and those committees and officials charged with oversight, regarding the importance of compliance with legislation, policies, and procedures as well as their responsibilities as it relates to compliance.

Executive Council Response:

Executive Council accepts this recommendation. It is agreed that effective communication about compliance to expenditure legislation, policies, and procedures is necessary for ensuring that there is a strong understanding of the rules and guidelines related to spending.

Appendix - About This Audit

Why this Audit was Conducted

We chose to audit the House of Assembly's disbursements to or on behalf of, Members of the House of Assembly, and the government's disbursements in relation to their roles within the Government of Newfoundland and Labrador. We performed this compliance audit with the authority granted to the Auditor General under sections 43 and 44 of the House of Assembly Accountability, Integrity, and Administration Act and sections 24 and 25 of the Auditor General Act, 2021. To affirm our authority in this matter, we obtained legal consultation regarding the extent of our authority under the Auditor General Act, 2021 and the House of Assembly Accountability, Integrity, and Administration Act, and concerning the parliamentary privilege of the Members and the House of Assembly. Our audit purpose was to confirm the adequacy of, and compliance with, legislation, policies, and procedures. We audited the House of Assembly's Members and government's Ministers to determine whether disbursements were in compliance with policies and procedures and to evaluate whether clearly defined and complete policies and procedures were in place.

Objective

The objective of our compliance audit of the House of Assembly's Members and Ministers of the Government of Newfoundland and Labrador was to ensure the House of Assembly's disbursements to, or on behalf of Members of the House of Assembly, and government's disbursements in relation to Members' roles within the Government of Newfoundland and Labrador, were compliant with legislation, policies, and procedures.

Criteria

Audit criteria were developed based on discussions with management and staff, review of relevant documentation, guidelines, legislation, policies and procedures, and literature reviews. The Office of the Auditor General defined two criteria regarding the objective, which senior management of the House of Assembly and Executive Council accepted as suitable:

- The policies and procedures regarding disbursements of public money to or on behalf of Members of the House of Assembly and their roles within the Government of Newfoundland and Labrador are clear and complete.
- Expenditures of and on behalf of the Members of the House of Assembly and their roles within the Government of Newfoundland and Labrador comply with legislation, policies, and procedures.

Scope and Approach

The compliance audit began in October 2023 and covered the period from April 1, 2022, to September 30, 2023. The focus was on Member and Ministerial expenditures within the House of Assembly and departments.

The compliance audit focused on the expenditures made by, or on behalf of, the Members of the House of Assembly in performing their duties, as well as the expenditures made by, or on behalf of, Members in performing the duties of their Ministerial roles and responsibilities within government, to determine whether they complied with the policies, procedures, guidelines, and legislation of the House of Assembly and government. All expenses covered within the scope of the House of Assembly Accountability, Integrity and Administration Act and its Members Resources and Allowances Rules, and the government's Ministerial Expense Reimbursement Policy were considered as a part of our compliance audit. These transactions included expenses related to accommodations, travel and telecommunications, supplies, equipment, purchased services, and political staff payroll.

The expenditures of the following divisions of the House of Assembly were excluded from our compliance audit scope:

- Office of the Clerk and other officers of the House;
- Law Clerk;
- Corporate and Members' Services Division;
- Legislative Library;
- Hansard Office; and
- Broadcast Centre.

Audit Standards

This independent assurance report was prepared by the Office of the Auditor General of Newfoundland and Labrador for auditing the House of Assembly's disbursements of public money to or on behalf of Members of the House of Assembly and the government's disbursements of public money to or on behalf of Members in relation to their roles within government through our compliance audit objectives and criteria.

This audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements 3001 – Direct Engagements set out by the Chartered Professional Accountants of Canada and under the authority of the Auditor General Act, 2021.

The Office applies the Canadian Standard on Quality Management. This standard requires our Office to design, implement, and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the compliance audit work, we have complied with the independence and other ethical requirements of the Rules of Professional Conduct of the Association of Chartered Professional Accountants of Newfoundland and Labrador.

Management Representations

The Clerk of the House of Assembly, the Clerk of the Executive Council, and the Deputy Ministers of the departments confirmed that senior management had provided the Office of the Auditor General with all the information they were aware of that had been requested or that could significantly affect the findings or conclusions of the compliance audit report on behalf of the House of Assembly and the departmental Minister Offices.

Date Conclusion Reached

We obtained sufficient and appropriate audit evidence on which to base our conclusions on July 10, 2024, in St. John's, Newfoundland and Labrador.



DENISE HANRAHAN, CPA, CMA, MBA, ICD.D
Auditor General

About Us

Vision

Promoting positive change and accountability in the public sector through impactful audits.

Mission

To promote accountability in government's management and use of public resources and encourage positive change in its delivery of programs and services.

Values

Above all else, the Office of the Auditor General must have independence, credibility and integrity. These are essential to everything we do; and critical to our success. The Office of the Auditor General complies with professional and office standards to produce relevant and reliable audit reports. The Office of the Auditor General's independence of government, in fact, and in appearance, provides objective conclusions, opinions and recommendations on the operations of government and crown agencies. Our staff work in a professional and ethical manner, ensuring respect, objectivity, trust, honesty and fairness.

Audit Team

The Auditor General and the Deputy Auditor General wish to thank the diligent audit team who performed their work with independence, credibility, and integrity:

Dianna McGrath, CPA, CA - Assistant Auditor General
Adam Martin, CPA, CA - Audit Principal
Stephanie Cross, CPA - Audit Manager
Brad Short, CPA - Audit Manager
Sharf Chowdhury - Audit Senior
Thomas Pritchard, CPA, CA – Auditor
Mesud Toskic - Auditor
Adam Lippa, CPA, CMA, CISA, CISM - Engagement Quality Reviewer

The Auditor General also would like to thank Chrysta Collins, Manager of Communications and Stakeholder Engagement, for report editing and design, as well as stakeholder management.

Independence. Credibility. Integrity.

Contact Us

Mailing Address:

Office of the Auditor General
Newfoundland and Labrador
Box 8700
St. John's, NL, A1B 4J6

Phone:

709-729-2700

Website:

www.ag.gov.nl.ca

Email:

oagmail@oag.nl.ca

Follow Us on Social Media



OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR

Independence. Credibility. Integrity

House of Assembly

Independent Auditor's Compliance Report



August 2025



OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR



Table of Contents

- 02 | Background
- 03 | Findings - Policies and Procedures
- 05 | Findings - Policy Compliance
- 08 | Conclusions
- 09 | Appendix I - About This Audit
- 11 | Appendix II - Recommendations & Responses

Background

Newfoundland and Labrador's House of Assembly is the elected body that approves legislation and holds oversight of government operations. The House of Assembly Accountability, Integrity and Administration Act (the Act) and accompanying regulations (Members' Resources and Allowances Rules) govern the House of Assembly's operations.

The Management Commission, established under the Act, is responsible for the financial and administrative oversight of the House of Assembly and its six statutory offices (excluding the Office of the Auditor General). General administrative services, including budgeting, human resources, and payroll, are provided by the Corporate and Members' Services Division.

As outlined within Section 43(9) of the House of Assembly Accountability, Integrity and Administration Act, the Office of the Auditor General is required to perform and complete a compliance audit of the operations of the House of Assembly at least once during every General Assembly, in addition to the annual audit requirement for financial information of the House of Assembly under Section 43(1). Specifically, the Act requires that the Auditor General provide an opinion that:

- collections of public money have been effected as required under law and directives and decisions of the House of Assembly Management Commission, have been fully accounted for, and have been properly reflected in the accounts of the Province;
- disbursements of public money have been made in accordance with the authority of a supply vote or relevant law, have complied with regulations, rules, directives and orders applicable to those disbursements, have been properly reflected in the accounts, and have been made for the purposes for which the money was appropriated and authorized;
- accounts have been faithfully and properly kept;
- assets acquired, administered or otherwise held by or for the Assembly are adequately safeguarded and accounted for;
- accounting systems and management control systems that relate to revenue, disbursements, safeguarding or use of assets or the determination of liabilities are in existence, are adequate and have been complied with; and
- accountability information with respect to the operations of the Assembly is adequate.

Our opinion on these points will be reported separately with the annual financial statements of the House of Assembly for the year ended March 31, 2025. The work from our July 2024 Members and Ministers Expenditures compliance audit report, covering April 1, 2022, to September 30, 2023, combined with the work for this compliance report, and our annual financial statement audit will be used to satisfy Section 43(9) of the Act.

The scope of this report is focused on Section 43(9)(g) of the Act, which provides the Auditor General with the authority to express an opinion on factors or circumstances relating to the expenditure of public money which should be identified and commented on as part of the audit function.

Included in the scope of this work are the expenses of the Members of the House of Assembly under their Allowances and Assistance accounts, as well as the Caucus Offices, House staff and statutory office staff. Expenses related to the Ministerial roles of Members are excluded from this audit, given these expenses are incurred outside the House of Assembly's accounts and are audited as part of the Public Accounts.

Findings - Policies & Procedures

Objective To ensure the House of Assembly is in compliance with the provisions of Section 43(9) of the House of Assembly Accountability, Integrity and Administration Act.

Criteria 1 The expenditure policies and procedures of the House of Assembly are clear and complete.



What We Expected

We expected all in-scope expense items to have a clear and complete policy which adequately guides spending for these expense items. We also expected those policies to have a clear and complete definition of what is permissible for reimbursement.



What We Learned

Clear Policies

We examined applicable policies for our sample of House of Assembly expenses for the audit period, April 1, 2021 to March 31, 2025. **We found operational expense items selected for testing had an applicable policy to guide spending. However, we found the House of Assembly used Treasury Board's entertainment policy, which lacked guidance on alcohol.**

Hospitality Expenses

We found the House of Assembly did not have a specific policy for entertainment expenses for House of Assembly or statutory office staff, including direction regarding the provision of alcohol at events. By comparison, Members were explicitly restricted from being reimbursed for alcohol under the Members' Resources and Allowances Rules. Members serving in Ministerial roles were also explicitly restricted from being reimbursed for alcohol expenses under the Ministerial Expense Reimbursement Policy.

As required under Section 20(3) of the House of Assembly Accountability, Integrity and Administration Act, the Entertainment Policy of the Treasury Board applied to staff in the absence of an internal policy. The Treasury Board policy, which is available online, was last updated in 2000 and did not provide any guidance for purchasing or reimbursing alcohol expenses.

As part of our testing, we sampled 61 operational expenses and 61 Member expenses in our audit period (April 12, 2021 to March 31, 2025). We found an issue related to one sample in operational expenses for a conference hosted by the House of Assembly's staff in St. John's in August 2023. **During the annual conference of the Canadian Association of Parliamentary Administrators, \$3,514 in alcohol expenses were incurred and reimbursed.**

We found the House of Assembly Management Commission approved the pre-commitment of funds for the fiscal year 2023-24 for the conference; however, the submission to the Management Commission did not include any explicit details on alcohol purchases, noting only that expenses would include food and beverages. Expenses for the conference, totalling \$82,011, were appropriately approved and costs were partially offset by registration fees of \$36,421, for a net cost of \$45,590.



What We Recommend

1. The House of Assembly should develop a comprehensive entertainment policy, including clear direction on the provision of alcohol at official events.



Why It Matters

Clear, consistent and complete expense policies help guide staff, elected Members, and approving authorities in ensuring public money is used only on necessary expenditures and in a fiscally responsible manner to uphold public trust. Inconsistent expense policies across the public sector can lead to the development of organizational cultures that may allow excessive or unreasonable expenses to occur.



Findings - Policy Compliance

Objective To ensure the House of Assembly is in compliance with the provisions of Section 43(9) of the House of Assembly Accountability, Integrity and Administration Act.

Criteria 2 The House of Assembly complies with legislation, policies, and procedures, including the provisions of Section 43(9) of the House of Assembly Accountability, Integrity and Administration Act.



What We Expected

We expected the House of Assembly to follow the requirements under Section 43(9) of the Act, such as appropriate handling and use of collections and disbursements, accounts to be faithfully and properly kept, assets to be adequately safeguarded, accounting and management control systems to be complied with, and accountability information for operations to be adequately prepared and complete. We also expected that all other relevant sections of the Act would be followed, as well as other legislation, policies, and procedures relevant to the operations and conduct of the Members and staff within the House of Assembly.



What We Learned

We examined 61 operational expenses samples, 61 Member allowances samples, and 61 payroll disbursement samples of House of Assembly Members, staff and statutory offices between April 12, 2021, and March 31, 2025. We also examined a sample of the House of Assembly's tangible capital assets and assessed the management and control systems and accountability information of the House of Assembly. **We found there were no issues within the audit samples, with respect to the requirements of Section 43(9)(a) to 43(9)(f).**

Under Section 43(9)(g) of the Act, the Auditor General may express an opinion on factors or circumstances relating to the expenditure of public money which should be identified and commented on as part of the audit function. The following three issues on a perceived code of conduct violation, compliance with the Financial Administration Act, and compliance with the bank reconciliation policy, have been selected for comment.

Internal Expense Review Process

We found a former Member of the House of Assembly may have a potential code of conduct issue, according to the Act and the Code of Conduct for Members. The former Member was reimbursed for multiple expenses incurred at a local business of which they were a part-owner.

We found the former Member incurred significant entertainment expenses at this business between June 2022 and October 2023.

We found these expenses appeared to violate Principles 5 to 8 of the Code of Conduct for Members, Section 21 of the House of Assembly Act, and to contravene the Oath or Affirmation of Member in Section 5 of the Act. Principles 5 to 8 of the Code of Conduct for Members require Members to carry out their duties with consideration of the public interest, use public resources prudently, and avoid conduct that exploits their position for private reasons. Section 21 of the House of Assembly Act restricts Members from making decisions that would further their private interests. The Oath or Affirmation of Member in Section 5 of the Act requires Members to affirm that they will follow the Code of Conduct and not allow personal interests to influence their conduct.

We found the House of Assembly’s internal review processes were not designed to detect or prevent potential violations. While the House of Assembly processed the former Member’s expenses, they advised us that the pre-audit process ensures that items are approved appropriately, adhere to relevant policies under the Members’ Resources and Allowances Rules, and are within the budget. They also indicated they were unaware of the former Member’s connection with the business and had not been advised by the Commissioner of Legislative Standards of any potential issue.

Members of the House of Assembly are required to formally declare all business interests to the Commissioner for Legislative Standards. We confirmed that the former Member had declared their interest in this business, but did not inform the Commissioner of Legislative Standards that political entertainment was being claimed from the business. Records held by Office of Legislative Standards with respect to the former member were destroyed, in accordance with the House of Assembly Act requirement that states destruction should occur 12 months after the individual ceases to be a Member.

Commitments of the House of Assembly

We found commitments entered into by the House of Assembly did not follow the requirements of Section 26 of the Financial Administration Act. A commitment refers to a financial obligation arising from an agreement between the government and another organization or person to make payment from an appropriation of the Legislature. Section 26 of the Financial Administration Act applies to commitments for payments that extended beyond the current fiscal year, which are not included in appropriations voted on by the House of Assembly annually.

We found the House of Assembly did not notify the Comptroller General of its commitments as required by the Financial Administration Act. Section 26(1) of the Financial Administration Act requires that each deputy minister or other officer charged with administration inform the Comptroller General of all commitments chargeable to expenditures. Section 26(6) defines “other officer” in the section to include an Officer of the House of Assembly. In addition, Section 46 of the Act also specifies that the Financial Administration Act applies to the public money issued to the House of Assembly to pay its expenses. The Management Commission approved the commitments of the House of Assembly in its minutes. While these minutes were tabled in the House of Assembly, the Comptroller General was not notified.

We found House of Assembly commitment approvals were not documented with the same level of detail as provided in commitments tabled by the Lieutenant-Governor in Council. We found that the approvals documented in the Management Commission’s minutes did not include the amount of the commitment or the identity of the leasing company. Such details are clearly identified by the Lieutenant-Governor in Council when they table commitments in the House of Assembly.

For example, the House of Assembly entered into an office space lease for the Office of the Chief Electoral Officer for ten years in December 2023 totalling \$4,455,608. The approval was documented in publicly available Management Commission minutes in January 2023, which did not include the amount of the lease, the maximum allowable to be spent, or the identity of the leasing agency. Also, the internal minute approving the commitment documented only the maximum allowable amount for the commitment, and did not include the actual amount to be spent.

Bank Reconciliations

We found one issue of non-compliance with the House of Assembly requirement for Caucus Offices and Independent Members (Caucus Offices) to maintain monthly reconciliations for their bank account. Prior audits, including those of the 48th and 49th General Assemblies, identified similar concerns with incomplete bank reconciliations. Section 6 of the Caucus Operational Funding Grants Policy states that each caucus must complete monthly bank reconciliations for their funding grants.

We also found two of the Caucus Offices were not maintaining the documentation to support their bank reconciliations. House of Assembly policy requires that supporting documentation be maintained for five years to enable auditing and review. One Caucus had to contact the bank to obtain the necessary documentation and the other could not locate the requested document.

What We Recommend

The House of Assembly should:

2. Annually read the public interest disclosure statements that the Commissioner for Legislative Standards has approved for general public information, to ensure they are aware of declared business interests of Members and can consider same when performing expenditure processing.
3. Comply with all of the requirements of the Financial Administration Act, particularly the requirements for tabling of commitments in the House of Assembly.
4. Ensure that all Caucus Offices follow the policy requiring the completion of monthly bank reconciliations and provide confirmation to the Management Commission annually.

Why It Matters

Given House of Assembly staff, elected Members and statutory offices serve and operate using public money, compliance with policies meant to safeguard public funds is of utmost importance in ensuring prudent use of taxpayer money and maintaining the trust of the province's residents. Members and staff are responsible for following all ethical conduct requirements and ensuring that expenditures do not violate the spirit or intent of the Act and the Oath of Office.



Conclusions

The House of Assembly and statutory offices generally complied with policies and legislative requirements. Our audit did identify some gaps with respect to discretionary spending policies and financial reporting and compliance.

We noted reimbursement for alcohol expenditures. This reimbursement underscores the risks posed by the absence of clear discretionary spending policies for House of Assembly staff and statutory offices. Elected Members and Ministers are prohibited, creating inconsistencies in accountability within the legislative branch of government.

Our audit revealed a gap in internal expense review processes. In our testing, we found that there may have been a potential conflict of interest issue regarding a former Member of the House of Assembly. The repeated reimbursement for expenses, from a business that the former Member had a personal interest in, may have violated multiple sections of the House of Assembly's governing legislation.

We determined that the Comptroller General was not advised of long-term financial commitments, as required under the Financial Administration Act. Properly documenting and disclosing all details of financial obligations is essential for legislative scrutiny and public accountability.

Policies of the House of Assembly are in place to ensure appropriate financial oversight, with bank reconciliations serving as a critical control. It is important that House of Assembly staff, as well as the Management Commission, ensure that bank reconciliations are completed as required in order to reduce the risk to the operation.

Appendix I

About This Audit

Why this Audit is Conducted

We performed this compliance audit with the authority granted to the Auditor General under the Auditor General Act, 2021. We considered sections 43 and 44 of the House of Assembly Accountability, Integrity and Administration Act. The purpose of the audit was to confirm the adequacy of, and compliance with, legislation, policies, and procedures. We audited to determine whether collections and disbursements of public money were in compliance with policies and procedures and to evaluate whether clearly defined and complete policies and procedures were in place.

Objective

The objective of our compliance audit of the House of Assembly and statutory offices of the Government of Newfoundland and Labrador was to ensure the House of Assembly is in compliance with the provisions of Section 43(9) of the House of Assembly Accountability, Integrity and Administration Act.

Section 43(9) of the House of Assembly Accountability, Integrity and Administration Act requires the Office of the Auditor General to perform a compliance audit of the House of Assembly's operations at least once during each General Assembly. Compliance audits are performed to determine whether:

- collections of public money have been effected as required under law and directives and decisions of the House of Assembly Management Commission, have been fully accounted for, and have been properly reflected in the accounts of the Province;
- disbursements of public money have been made in accordance with the authority of a supply vote or relevant law, have complied with regulations, rules, directives and orders applicable to those disbursements, have been properly reflected in the accounts, and have been made for the purposes for which the money was appropriated and authorized;
- accounts have been faithfully and properly kept;
- assets acquired, administered or otherwise held by or for the Assembly are adequately safeguarded and accounted for;
- accounting systems and management control systems that relate to revenue, disbursements, safeguarding or use of assets or the determination of liabilities are in existence, are adequate and have been complied with; and
- accountability information with respect to the operations of the Assembly is adequate.

Additionally, our audit examined whether all expense items have a clear and complete policy that adequately guides spending and that all policies that guide expenses clearly define what is permissible.

Criteria

Audit criteria were developed based on discussions with legislature management and staff, review of relevant documentation, guidelines, legislation, policies and procedures, and literature reviews. The Office of the Auditor General defined two criteria regarding the objective, which senior management of the House of Assembly accepted as suitable:

- The expenditure policies and procedures of the House of Assembly are clear and complete; and
- The House of Assembly complies with legislation, policies, and procedures, including the provisions of Section 43(9) of the House of Assembly Accountability, Integrity and Administration Act.

Scope and Approach

In July 2024, the Office of the Auditor General issued a compliance audit report entitled *Members and Ministers Expenditures*, covering April 1, 2022 to September 30, 2023. The relevant sections of that report, combined with this compliance report and our annual financial statement audit, will be used to satisfy Section 43(9) of the Act for the 50th General Assembly of the Province of Newfoundland and Labrador. This audit began in October 2024 and covered the period April 12, 2021 to March 31, 2025, and it examined whether the House of Assembly's operations complied with relevant legislation, policies, and procedures.

Audit Standards

This independent assurance report was prepared by the Office of the Auditor General of Newfoundland and Labrador for auditing the collection and disbursement of public money to or on behalf of House of Assembly staff, elected members, and statutory offices through our compliance audit objectives and criteria.

This audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements 3001 – Direct Engagements and 3531 – Direct Engagements to Report on Compliance set out by the Chartered Professional Accountants of Canada and under the authority of the Auditor General Act, 2021.

The Office applies the Canadian Standard on Quality Management. This standard requires our Office to design, implement, and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the compliance audit work, we have complied with the independence and other ethical requirements of the Rules of Professional Conduct of the Association of Chartered Professional Accountants of Newfoundland and Labrador.

Management Representation

The Clerk of the House of Assembly confirmed that senior management had provided the Office of the Auditor General with all the information they were aware of that had been requested or that could significantly affect the findings or conclusions of the compliance audit report on behalf of the House of Assembly.

Use of Expert

During this audit, the Office of the Auditor General engaged the services of a lawyer specifically to provide assistance regarding commitments.

Date Conclusion Reached

We obtained sufficient and appropriate audit evidence on which to base our conclusions on August 18, 2025, in St. John's, Newfoundland and Labrador.



DENISE HANRAHAN, CPA, MBA, ICD.D
Auditor General

Appendix II

Recommendations & Responses

Recommendation 1

The House of Assembly should develop a comprehensive entertainment policy, including clear direction on the provision of alcohol at office events.

Recommendation 2

The House of Assembly should annually read the public interest disclosure statements that the Commissioner for Legislative Standards has approved for general public information, to ensure they are aware of declared business interests of Members and can consider same when performing expenditure processing.

Recommendation 3

The House of Assembly should comply with all of the requirements of the Financial Administration Act, particularly the requirements for tabling of commitments in the House of Assembly.

Recommendation 4

The House of Assembly should ensure that all Caucus Offices follow the policy requiring the completion of monthly bank reconciliations and provide confirmation to the Management Commission annually.

About Us

Vision

Promoting positive change and accountability in the public sector through impactful audits.

Mission

To promote accountability in government's management and use of public resources and encourage positive change in its delivery of programs and services.

Values

Above all else, the Office of the Auditor General must have independence, credibility and integrity. These are essential to everything we do; and critical to our success. The Office of the Auditor General complies with professional and office standards to produce relevant and reliable audit reports. The Office of the Auditor General's independence of government, in fact, and in appearance, provides objective conclusions, opinions and recommendations on the operations of government and crown agencies. Our staff work in a professional and ethical manner, ensuring respect, objectivity, trust, honesty and fairness.

Audit Team

The Auditor General and Deputy Auditor General wish to thank the diligent audit team who performed their work with independence, credibility and integrity:

Brad Brown, CPA - Assistant Auditor General

Adam Martin, CPA - Audit Principal

Brad Short, CPA - Audit Manager

Andrea Gunn - Audit Senior

The Auditor General also would like to thank Chrysta Collins, Manager of Communications, for report editing and design, as well as stakeholder management.

Independence. Credibility. Integrity.

Contact Us

Mailing Address:

Office of the Auditor General
Newfoundland and Labrador
Box 8700
St. John's, NL, A1B 4J6

Phone:

709-729-2700

Website:

www.ag.gov.nl.ca

Email:

oagmail@oag.nl.ca

Follow Us on Social Media



OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR

Independence. Credibility. Integrity



February 6, 2026

Honourable Paul Lane, MHA
Speaker & Chair of Management Commission

Dear Speaker Lane,

At several meetings held last year, the Audit Committee discussed the Office of the Auditor General's Compliance Audit on Members' & Ministerial Expenses (July 2024) and makes the following recommendations to the Management Commission:

AC 2025-003 With respect to a finding in the Auditor General's compliance audit of Member and ministerial expenses (July 2024) related to subsection 5(3) of the *Members' Resources and Allowances Rules*, the Audit Committee confirmed that it supports the requirements in subsection 5(3) that the Management Commission review policies and procedures of the House of Assembly at least annually.

AC 2025-004 With respect to findings in the Auditor General's compliance audit of Member and ministerial expenses (July 2024) related to the Caucus Operational Funding Grants Policy, the Audit Committee directed the following:

- b. That it recommend the Management Commission review the Caucus Operational Funding Grants Policy to determine whether additional restrictions are required further to those already included under "ineligible items".


AC 2025-005 With respect to findings in the Auditor General's compliance audit of Member and ministerial expenses (July 2024) related to the Printing Policy for Members, the Audit Committee directed the following:

- a. That it recommend the Management Commission amend the Printing Policy to include a reference to the Advertising and Publications Policy for Members;

AC 2025-015 With respect to findings in the Auditor General's compliance audit of Member and ministerial expenses (July 2024) related to monthly bank reconciliations required by the Caucus Operational Funding Grants Policy, the Audit Committee directed that it recommend the Management Commission consider the following amendments to the policy:

- a. require caucuses to submit monthly bank reconciliations to Corporate and Members' Services;
- b. where a caucus fails to submit bank reconciliations to Corporate and Members' Services over a 3-month period, the Audit Committee will be advised of the non-compliance and issuance of further funding will be withheld until such time as the caucus is compliant.

Trusting this is satisfactory.



Riley Balsom, MHA
Chair, House of Assembly Audit Committee



May 29, 2026

Honourable Paul Lane, MHA
Speaker & Chair of Management Commission

Dear Speaker Lane,

At meetings held over the last several months, the Audit Committee has reviewed and discussed the Auditor General's compliance audit for the 50th General Assembly dated August 2025, conducted pursuant to the *House of Assembly Accountability, Integrity and Administration Act*. In accordance with the processes prescribed by the Act, the Audit Committee provides the following responses to the findings and recommendations of that audit:

- With respect to the recommendation regarding the development of a comprehensive entertainment policy, Treasury Board's existing Entertainment and Expenses Policy respecting entertainment expenses and specifically, the purchase of alcoholic beverages, continues to apply to the House of Assembly.
- With respect to the recommendation regarding the review of public interest disclosure statements, all Members of the House of Assembly should sign a declaration document in relation to claims and requisitions to certify that: (1) the Member has no conflict of interest with respect to any matter contained in the claim or requisition; and (2) the Commissioner for Legislative Standards has not determined that the Member has a conflict of interest under the *House of Assembly Act* or the *House of Assembly Accountability, Integrity and Administration Act* with respect to any matter contained in the claim or requisition.
- With respect to the recommendation regarding requirements of the *Financial Administration Act* on commitments, following the Management Commission's approval of a pre-commitment of funds where procurement processes are not complete, the Management Commission should be advised of the results of the procurement process, including the name of the successful vendor, once those processes have been completed. These details would then form part of the Minutes of the Management Commission and be tabled in the House of Assembly.

- With respect to the recommendation regarding monthly bank reconciliations, the direction in AC 2025-015, contained in correspondence to the Commission dated February 6, 2026, addresses the audit findings respecting the completion of monthly bank reconciliations by caucus offices.

The Audit Committee wishes to acknowledge and commend the Clerk and the House of Assembly Service team for their dedication and diligence in supporting and executing the House of Assembly's accountability framework.

The Committee also wishes to acknowledge and commend the Auditor General and team for their work on this audit and their continued support as we fulfill our statutory mandate.

Trusting this is satisfactory.



Riley Balsom, MHA
Chair, House of Assembly Audit Committee

- c. Denise Hanrahan, CPA, MBA, ICD.D, Auditor General
Kim Hawley George, KC, Clerk of the House of Assembly