

Public Sector Compensation Disclosure

In accordance with the *Province of NS Public Compensation Disclosure Act*, public sector organizations have to annually report compensation of \$100,000 or more paid to persons during the fiscal year. The requirement became effective in 2012.

The deadline for public disclosure is **July 31, 2014**. The audited annual report must be submitted to the Department of Finance & Treasury and posted by the organization as public information.

Q. What elements of compensation are reported?

A. The total compensation “paid” during the fiscal year (March 31, 2014) is reported if it equals or exceeds \$100,000. “Compensation” includes regular wages, overtime earnings, bonuses, lump-sum payments, commissions, allowances.

Q. What causes large fluxuations in the amounts reported year-over-year?

A. Significant Increases - Amounts reported are based on the payment “received” within the fiscal year. Most compensation items are “earned” on an annual basis even though the actual payment may be made in future periods. There are no adjustments or notes explaining lump sum payments that relate to prior reporting periods. This can create anomalies in year-over-year totals reported. Examples include receiving cash value for banked leaves, payment for overtime or added responsibilities (overloads), retroactive pay adjustments, severance payments.

Significant Decreases – Given it is the payment received within a 12 month period that is reported, significant decreases from previous years can result. Examples of items that would cause such declines include: an employee being on unpaid leave of absence for a portion of the year, terminating employment before the end of the fiscal year, being on disability for part of the year with benefits paid through insurances, having received additional stipends or lump sum payments in the previous year for additional duties that were not applicable in the current year.

Schedule of Employees with Compensation in Excess of \$100,000
Public Sector Compensation Disclosure Report

ST. FRANCIS XAVIER UNIVERSITY

March 31, 2014

INDEPENDENT AUDITOR'S REPORT

To the management of St. Francis Xavier University

We have audited the accompanying Public Sector Compensation Disclosure Report of St. Francis Xavier University for the year ended March 31, 2014 (the "Schedule"). The Schedule has been prepared by management based on the Public Sector Compensation Disclosure Act bill no. 115.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the Schedule in accordance with the Public Sector Compensation Disclosure Act bill no. 115, and for such internal control as management determines is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial information in the Public Sector Compensation Disclosure Report of St. Francis Xavier University for the year ended March 31, 2014, is prepared, in all material respects, in accordance with the Public Sector Compensation Disclosure Act, bill no. 115.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedule is prepared to meet the requirements of the Public Sector Compensation Disclosure Act dated December 10, 2010. As a result, the schedule may not be suitable for another purpose.



Chartered Accountants
Halifax, Nova Scotia
June 27, 2014

ST. FRANCIS XAVIER UNIVERSITY

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ST. FRANCIS XAVIER UNIVERSITY

Schedule of Employees with Compensation in excess of \$100,000

As at March 31, 2014

(in thousands of dollars)

Board Members, Officers and Employees, Contractors and Consultants

For the year ended March 31, 2014, the following board members, officers and employees received compensation of \$100,000 or more:

Department	Last Name	First Name	2014 Fiscal Total Compensation
Faculty	Alex	Marion	111,573
Faculty	Anderson	Alan	118,106
Faculty	Apaloo	Joseph	140,229
Faculty	Aquino	Manuel	135,653
Faculty	Arpin	Maurice	128,111
Faculty	Baldner	Steve	148,023
Faculty	Bantjes	Roderick	118,817
Professional Staff	Bell	Kyler	115,991
Faculty	Beltrami	Hugo	125,153
Faculty	Bernard	Irene	134,122
Professional Staff	Betker	Claire	102,967
Faculty	Bickerton	James	138,006
Faculty	Bigelow	Ann	145,363
Faculty	Bilek	Lou	114,784
Faculty	Boucher	Jacques	117,663
Faculty	Boyle	Todd	113,960
Faculty	Brown	Douglas	103,538
Faculty	Byrne	Christopher	107,439
Faculty	Callaghan	Tara	173,432
Faculty	Cameron	James	118,296
Librarian	Cameron	Susan	108,568
Librarian	Campbell	Rita	104,508
Faculty	Carter	Gregory	113,265
Faculty	Clancy	Peter	138,762
Professional Staff	Clement	Connie	143,458
Faculty	Cormack	Patricia	114,393
Faculty	Cormier	James	127,966
Professional Staff	Cunningham	Gordon	103,580
Professional Staff	Davison	Phil	108,760
Professional Staff	De'Bell	Keith	169,813
Faculty	Demont	Edwin	133,498
Faculty	Diochon	Monica	109,482
Faculty	Dodaro	Santo	109,400
Faculty	Dossa	Shiraz	141,996

ST. FRANCIS XAVIER UNIVERSITY**Schedule of Employees with Compensation in excess of \$100,000**

As at March 31, 2014

(in thousands of dollars)

Department	Last Name	First Name	2014 Fiscal Total Compensation
			\$
Professional Staff	Duff	Ramsay	385,730
Professional Staff	Duff	Diane	128,265
Faculty	Edwards	John	141,996
Faculty	English	Leona	137,021
Faculty	Fabijancic	Ursula	115,448
Faculty	Fawcett	Clare	114,981
Faculty	Foran	Andrew	117,840
Faculty	Forestell	Nancy	121,710
Faculty	Galea	Christopher	113,265
Professional Staff	Gallant	Leo	149,390
Faculty	Gallant	Margaret	141,996
Faculty	Galway	Moira	118,765
Faculty	Garbary	David	143,095
Professional Staff	Gaventa	John	158,995
Faculty	Genge	Anthony	130,417
Faculty	Gillis	Doris	100,628
Faculty	Graham	Lori	112,478
Faculty	Gregory	Sharon	105,182
Faculty	Grenier	Yvon	130,417
Faculty	Groarke	Louis	109,267
Professional Staff	Hale	Robert	107,660
Faculty	Hansen-Ketchum	Patti	104,257
Faculty	Hauf	Petra	161,748
Faculty	Henke	Peter	139,813
Faculty	Holloway	Steve	139,813
Professional Staff	Jain	Anuj	130,771
Faculty	Kalman	Samuel	101,010
Faculty	Karunakaran	Velautham	115,586
Faculty	Kearns	Laura-Lee	103,187
Faculty	Kellman	Lisa	114,521
Faculty	Kennedy	Robert	123,097
Faculty	Klapstein	Dieter	140,634
Faculty	Kocay	Victor	122,970
Faculty	Lalande	Guy	118,265
Professional Staff	Lang	Timothy	211,000
Faculty	Lange	Elizabeth	108,369
Faculty	Langille	Edward	117,842
Professional Staff	Langley	Wendy	134,245

ST. FRANCIS XAVIER UNIVERSITY**Schedule of Employees with Compensation in excess of \$100,000**

As at March 31, 2014

(in thousands of dollars)

Department	Last Name	First Name	2014 Fiscal Total Compensation
			\$
Faculty	Leaist	Derek	160,922
Faculty	Leblanc	Rejeanne	115,597
Faculty	Lin	Man	106,081
Professional Staff	Lukeman	Gregory	101,607
Faculty	Lunney-Borden	Lisa	111,362
Faculty	Lynes	David	123,265
Faculty	MacAulay	Kenneth	124,646
Faculty	MacCaul	Wendy	140,945
Professional Staff	MacDonald	Alexander	100,000
Faculty	MacDonald	Margaret	141,996
Professional Staff	MacDonald	Joseph	108,439
Faculty	MacDonald	Leo	114,104
Faculty	MacDougall	Donna	103,481
Faculty	MacFarlane	Ellen	100,331
Professional Staff	MacGregor	Helen	131,907
Faculty	MacInnes	Daniel	102,514
Professional Staff	MacLaren	Leslie	134,039
Librarian	MacLean	Elaine	104,905
Professional Staff	MacLellan	Leon	130,778
Professional Staff	MacPherson	Leo	115,449
Faculty	Madden	Robert	141,996
Faculty	Mahaffey	Thomas	135,529
Faculty	Maltby	Neil	105,013
Faculty	Marangoni	Gerry	148,205
Faculty	Marquis	Paul	123,136
Faculty	Marshall	William	141,996
Faculty	Marzi	Hosein	113,575
Faculty	Marzlin	Karl-Peter	103,027
Faculty	Mathie	Alison	106,337
Faculty	McCormick	Peter	123,265
Faculty	McGibbon	Elizabeth	111,622
Professional Staff	McGillivray	Mary	176,941
Faculty	McInnis	Peter	103,621
Faculty	McKenna	John	108,568
Faculty	McPherson	Charmaine	105,426
Faculty	Melchin	Michael	143,261
Faculty	Meyer	Matthew	118,474
Faculty	Moynagh	Maureen	113,374
Professional Staff	Murphy	Lynne	147,706

ST. FRANCIS XAVIER UNIVERSITY

Schedule of Employees with Compensation in excess of \$100,000

As at March 31, 2014

(in thousands of dollars)

Department	Last Name	First Name	2014 Fiscal Total Compensation \$
Faculty	Murphy	Brendan	139,813
Faculty	Murray-Orr	Ann	107,385
Professional Staff	Nemesvari	Richard	153,049
Faculty	Oguejiofor	Emeka	118,715
Faculty	O'Mahoney	Terry	132,860
Professional Staff	Orr	Jeffrey	161,617
Faculty	Oxner	Mary	111,079
Faculty	Phyne	John	133,209
Faculty	Poole	Peter	147,655
Faculty	Quinn	Willie	141,996
Faculty	Rasmussen	Roy	168,502
Professional Staff	Riley	Sean	247,977
Faculty	Scrosati	Ricardo	117,600
Faculty	Smith	Douglas	141,996
Faculty	Smith	Gene	143,403
Faculty	Smith-Palmer	Truis	144,721
Faculty	Stanley-Blackwell	Laurie	130,417
Faculty	Steinitz	Michael	141,996
Faculty	Sweet	William	129,430
Faculty	Taylor	Barry	109,476
Faculty	Tkacz	Gregoire	131,815
Faculty	Tompkins	Joanne	127,776
Faculty	van Bommel	Martin	116,927
Professional Staff	van den Hoogen	Robert	139,889
Faculty	Verberg	Norine	111,041
Faculty	Vincent	Susan	112,771
Faculty	Vishwakarma	Vijay	103,554
Faculty	Wadsworth	Laurie	111,122
Faculty	Wang	Ping	137,261
Faculty	Watt	Margo	114,864
Faculty	White	Robert	103,331
Faculty	Williams	James	114,261
Faculty	Wilputte	Earla	133,409
Faculty	Wright	Edward	139,813
Faculty	Zecker	Robert	105,804
Faculty	Zhou	Ping	106,398

Footnote: Compensation includes base salary and any other payments or allowances including membership fees.

ST. FRANCIS XAVIER UNIVERSITY

Note to the Schedule of Employees with Compensation in excess of \$100,000

As at March 31, 2014
(in thousands of dollars)

1. BASIS OF ACCOUNTING

The schedule of employees with compensation in excess of \$100,000 has been prepared in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act, 2010 (the "Act"). The Act includes a definition of compensation in Section 2(b) as follows:

"Compensation" is defined as a total amount or value of all cash and non-cash salary, wages, payments, allowances, bonuses, commissions and perquisites, other than a pension, pursuant to any arrangement, including an employment contract, and includes, without restricting the generality of the foregoing,

- (i) all overtime payments, retirements or severance payments, lump-sum payments and vacation payouts,
- (ii) the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,
- (iii) long-term incentive plan earnings and payouts,
- (iv) the value of the benefit derived from vehicles or allowances with respect to vehicles,
- (iv) the value of the benefit derived from accommodation provided or any subsidy with respect to the living accommodation,
- (v) payments made for exceptional benefits not provided to the majority of employees,
- (vi) payments for memberships in recreational clubs or organization, and
- (vii) the value of any other payment or benefit prescribed in the regulations.

Significant interpretations of the financial reporting provisions of the Act include:

- (a) The reporting period is the fiscal year ended March 31.
- (b) An employee is considered to be anyone to whom the Corporation issues a T4 or a T4A and also includes contractors or consultants that are a sole proprietors or incorporated individuals.

Compensation

Compensation is determined in accordance with Section 2(b) of the Act and is recognized on a cash basis for only those employees, contractors and consultants with compensation in excess of \$100,000.