

Chapter 6A

1. Page 14 – end of the box entitled Pension Asset Expert Advisory Panel’s Advice

Add the following to the end of the text in the box and move the footnote to the end of the sentence:

..., and noted that it would be misleading not to recognize the Province’s share of the net pension assets in the Public Accounts.

2. Page 14 – paragraph under the above noted box – insert the following after the sentence that ends “to any net pension asset for CAATPP and HOOPP”

For both of these plans, the government does not have control or joint control over the decisions regarding contribution levels or benefit changes, as the government is not a member of the committees responsible for those decisions.

3. Page 14 – last paragraph before Accounting for Government Business Enterprises – add to the end of the sentence

until the surpluses are used to reduce contributions.