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## Annual Report

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New Brunswick  
College of Pharmacists  
Ordre des pharmaciens  
du Nouveau-Brunswick



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# Governing the **practice** of pharmacy for a **healthier New Brunswick**

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## Mission & Values

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The profession of pharmacy in New Brunswick has the privilege of self-regulation. Having been delegated the authority to regulate by the provincial government, self-regulation means we uphold the interests of the public above our own interests collectively, and above our members' interests individually. Our mission, Governing the practice of pharmacy for a healthier New Brunswick, guides all activities of the College and is our commitment to the public that we serve.

### The New Brunswick College of Pharmacists Core Values

1. Respect & Integrity
2. Accountability (to Public & Profession)
3. Support & Empowerment
4. Leadership
5. Collaboration
6. Transparency



## Message from the President

It has been my pleasure to serve as Council President for the New Brunswick College of Pharmacists for the past two years. I was very fortunate, during this time, to be surrounded by dedicated Council members who worked hard to uphold the mission and values of the College. I am proud to have served as leader to these capable representatives of the profession of pharmacy and extend my sincerest gratitude for their steadfast support and encouragement throughout my term of office.

When I began my mandate, my focus was on two specific areas: recognition for leadership of the profession and enhancing and promoting professional practice. I firmly believe that good leadership is imperative to the development of our future leaders of the profession as is improved education, training and legislation. Having all these in place is critical to enhancing professional practice, allowing pharmacists to practice to their full capabilities

and solidifying their role as vital members of a patient's primary healthcare team. I am proud of the progress made by the College and believe we are well positioned to continue to strive for positive outcomes in these important areas.

As my term of office as Council President comes to a close, it gives me great pride to reflect on accomplishments realized for pharmacy in New Brunswick, especially over the past year. Throughout 2017, the College worked on several significant files such as the new Code of Ethics as well as direction papers for pharmacy professionals on Naloxone, Cannabis for Medical Purposes and the adoption of the national Model Standards for Pharmacy Compounding of Sterile Preparations. The College addressed the sale of limited access drugs at the wholesale and retail levels, worked through revisions to the Methadone Practice Directive's Transfer of Custody Section and adopted mandatory reporting requirements for medication errors in pharmacies.

After extensive consultation on the first draft of the new Code of Ethics early in 2017, it was revised to move beyond just another set of rules to guide our membership; perhaps an unconventional move for a professional regulator. The new Code of Ethics aims to equip members with a decision making model supported by the bioethical principles so they feel empowered to practice in the best interest of the

public they serve and to make ethical decisions in the course of patient care. Work will continue on the Code of Ethics with adoption by the membership at this year's Annual General Meeting and implementation and education to continue later this year and into 2019.

A considerable amount of time and effort goes into achieving and implementing these projects by Council, members of committees and staff. Many of these areas have implications at the national level so I commend the office staff for balancing the day to day priorities with the extensive work required to address these important issues and provide guidance for members of our profession.

I served as an ex-officio member on many committees during the past two years including the Executive, Governance, Finance, Awards, Nominating, Personnel and Registration Committees. Members of the profession volunteer their time to sit on these committees and I can attest from firsthand experience that they take their roles seriously and their contributions are very valuable. To members of all our committees, I sincerely thank you for your time and commitment.

*"I encourage members of Council, committees and all members of the College to continue to work towards achieving recognition for leadership of the profession and enhancing professional practice."*

I encourage members of Council, committees and all members of the College to continue to work towards achieving recognition for leadership of the profession and enhancing professional practice. I would also like to see a desire in each and every member to contribute to the work of the College and serve on a committee or Council now or in the future.

It has been a pleasure to serve as President and I appreciate the support I received from Council members and the staff at the College office for their commitment to providing outstanding service and guidance to our Council and our members.

**- Mario R. Levesque**



## Message from the Registrar

When it comes to our accomplishments, so much of the work we undertake at the College spans beyond one time period, making it an interesting challenge to pin our successes to one particular year. For instance, in 2016 we began to formalize messaging to our members on the subject of “doing the right thing” versus simply “following the rules”. This important theme carried over into 2017 when we delivered information sessions across the province during the consultation period for the draft Code of Ethics. We introduced this Code of Ethics with a presentation that aimed to challenge members to both reflect on their practice and think about what drives their decision making as a professional. In essence, adjusting their focus from rules [What do I **have to** do?] to ethics [What **should** I do?].

As the regulator for the profession of pharmacy in New Brunswick, the College expects members to adhere to the pharmacy legislation that is in place - we regularly fall back on the Regulations. The reality in today's pharmacy, however, is that what members are facing isn't always black and white. The final Code of Ethics, following extensive consultation, review and revisions in 2017 and into 2018, is being presented to the membership for adoption at this year's AGM. It reflects our renewed philosophy on doing the right thing above all else, and provides members with a decision making model backed by the four bioethical principles.

With added outside pressures and opportunities to make use of an expanded scope of practice, members are faced with both the challenge and the opportunity to redefine their practices and their place in the healthcare team. In fact, one of the major themes that emerged in this year's biannual membership survey is that the level of stress members experience in their workplace is increasing. Respondents to the survey submitted written comments citing outside pressures, working conditions and workload as contributing factors to the work culture. With the highest response rate (36% of pharmacists) since the survey's inception in 2011, it is clear members are looking to the College to lead through these challenges. Indeed, there has never been a more appropriate time for a renewed focus on quality management practices and ethical decision making.

This philosophy extends to Council, committees and staff of the College as we carry out our duties as well - as became apparent as Council addressed a number of important files during 2017. It has become part of Council's culture, and was clearly evident as Council members contemplated issues such as the Methadone Practice Directive (Transfer of Custody section), cannabis for medical purposes, and the new Code of Ethics.

With the introduction of the New Brunswick Pharmacy Act just a few short years ago in 2014, it seems we set ourselves on a course of “change”. As with the past few years, there was no shortage of changes, challenges and opportunities in 2017. With the new Code of Ethics as the next jumping off point, we will continue to work on shifting our thinking, as well as that of our members, from being strict rule followers to being focused on the desired outcome, rather than risk avoidance. In other words, thinking in terms of what is right in a particular situation to ensure patients receive quality care. We may never have the perfect tools to help with decision making, but we need to make decisions based on sound principles and be prepared to stand behind whatever that decision may be.

*“I congratulate members for practicing with the highest of integrity and for placing the health and safety of New Brunswickers as your highest priority.”*

As Registrar, I continue to feel very fortunate to carry out my duties under the leadership of such an engaged, motivated and supportive Council. I extend my sincere thanks to members of Council, committees and staff for their perseverance and dedication to the success of the College and keeping the mission and values at the forefront of decisions and direction.

I would be remiss not to acknowledge the significant work being performed by our members in their practices as well. Some receive well-deserved recognition by their peers during our annual awards ceremony, but I know there are many whose contributions to, and impact on, the public they serve go unheralded. I congratulate you for practicing with the highest of integrity and for placing the health and safety of New Brunswickers as your highest priority.

As the profession continues its rapid evolution, it is clear the year ahead will continue to present challenges. However it will also bring opportunities for the College, and for its members, to continue its positive impact on the health and wellbeing of New Brunswickers. I look forward to the successes and accomplishments of the coming year as the College and its members continue to adjust our focus to facilitate quality care for the benefit of the public we serve.

- Sam Lanctin

# 2017 Highlights



Addressed sale of limited access drugs at the wholesaler/retail level



Made progress on converting to paperless registration process - automated forms



New Administration & Policy Coordinator position created and filled



Published the Naloxone Position Statement



Centralized incoming calls to the office



Approved mandatory error reporting by pharmacy professionals



Safely implemented amendments to the Methadone Practice Directive *Transfer of Custody* section



Approved a new Code of Ethics

1. Successful roadshow
2. Council workshop
3. CoE adopted by Council



Delivered continuing pharmacy education to members

- Practice Assessment Findings (at conference)
- Pharmacy Technician (at conference and hospital setting)



Creation of the *Independent Assessment at Entry to Practice*



Adopted the Model Standards for Pharmacy Compounding of Sterile Preparations published by NAPRA



Established a new process for the annual membership audit



# Registration & Members

In New Brunswick, as of December 31, 2017, there were

**883**

Active Pharmacists

**69%**

of Active Pharmacists with Authorization To Assess & Prescribe For Minor Ailments

**71%**

of Active Pharmacists with Authorization To Administer Injections

**80**

Active Pharmacy Technicians

**31**

Non-active Pharmacists

**11**

Pharmacists on a Retired Register

**1**

Pharmacists on a Conditional Register

During 2017, the College registered

**52**

Pharmacist Students

**84**

Pharmacy Technician Students

**54**

Pharmacists

**11**

International Pharmacist Graduates

**55**

Pharmacy Technicians

(Including 16 Pharmacy Technicians on a Conditional Register)

## Jurisprudence Exam 2017

**171**

candidates wrote the NB Jurisprudence Exam in 2017 on 14 different dates

**84%**

wrote on one of the three scheduled dates in February, June or October

**16%**

wrote on one of 11 special sitting dates in 2017

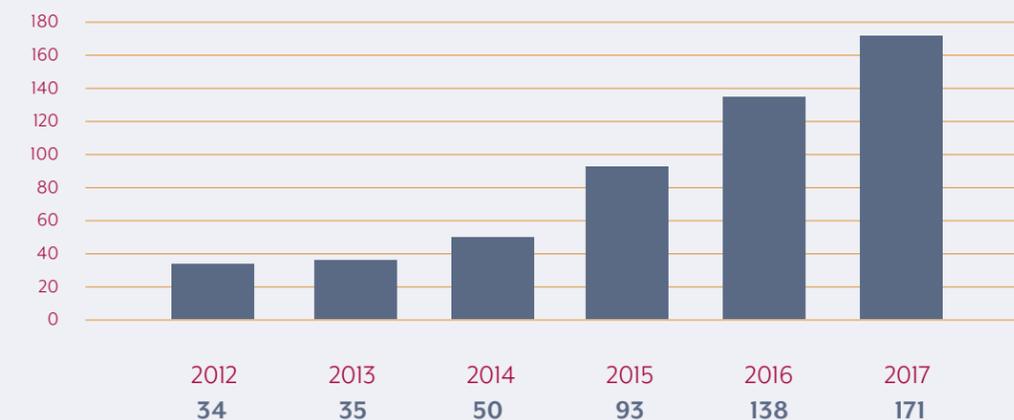
**56**

candidates wrote the pharmacist examination

**115**

candidates wrote the pharmacy technician examination

Total number of candidates who wrote the NB Jurisprudence Exam since 2012



# Pharmacy Site Assessments & Inspections

The New Brunswick College of Pharmacists regulates the practice of pharmacy by ensuring all pharmacists adhere to the standards and regulations designed to protect the public interest.

We regularly conduct on-site pharmacy assessments and have permanent, full-time resources dedicated to this. A routine pharmacy assessment is performed on site over one or two days and encompasses professional practice as well as a physical inspection of the premises. Other types of pharmacy assessments are related to new pharmacy openings, major renovations, pharmacy relocations and investigations.

Every pharmacy manager is responsible to ensure there is a documented Quality Management Program (QMP) in place at their pharmacy. During routine pharmacy assessments, focused time is spent with pharmacy managers on the QMP. An important component of the QMP is documenting medication errors or near misses that occur and reviewing with pharmacy staff members to identify patterns and prevent medication incidents.

Council passed a motion in 2017 making it mandatory for pharmacies to begin reporting medication errors to an external national database. Implementation will be taking place in the coming year following changes to the Regulations. This level of reporting is not intended to be punitive but to provide an opportunity for important learning. Studying the trends in errors that are occurring may reduce the likelihood that these incidences arise in the future.

The field officers continue to work with pharmacists and pharmacy technicians to identify and implement better practices for the enhancement of pharmacy practice in New Brunswick.

## Member feedback following a visit

*"The College staff member was very professional during the visit and the follow up. We felt the visit and their findings were helpful in assessing our practice. It was good to have another set of eyes and ears to look at what you do to see where things can be improved."*

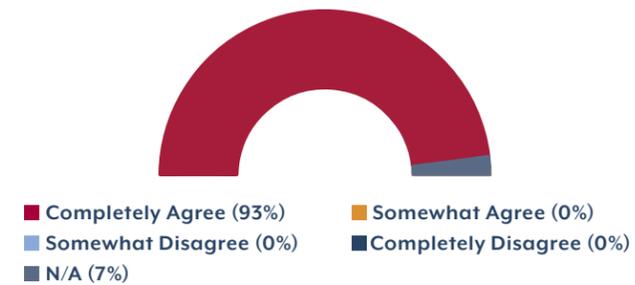
*"The assessment was very useful. A wonderful learning experience as well."*

*"I feel that I got a lot out of this evaluation. I go to work everyday and give it my all but I feel a tune up was in order."*

## Quality Assurance Evaluation

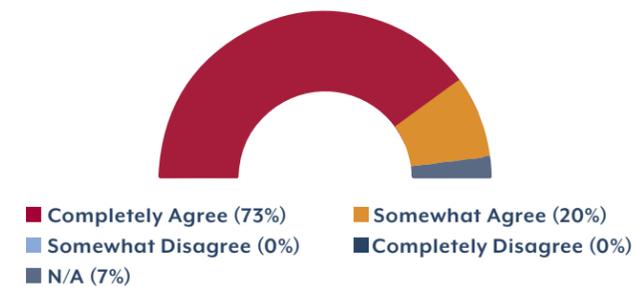
### Question A

The person I dealt with was flexible when setting an appointment time. I feel they co-operated with me in a fair way.



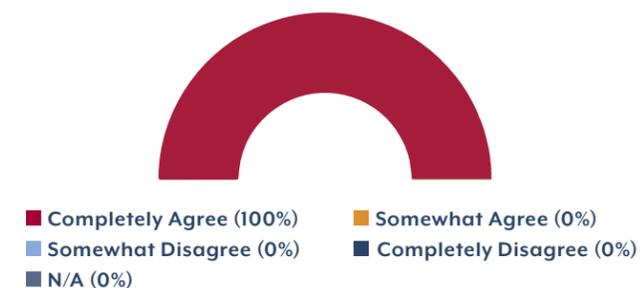
### Question B

The assessment caused little or no disturbance to our work area.



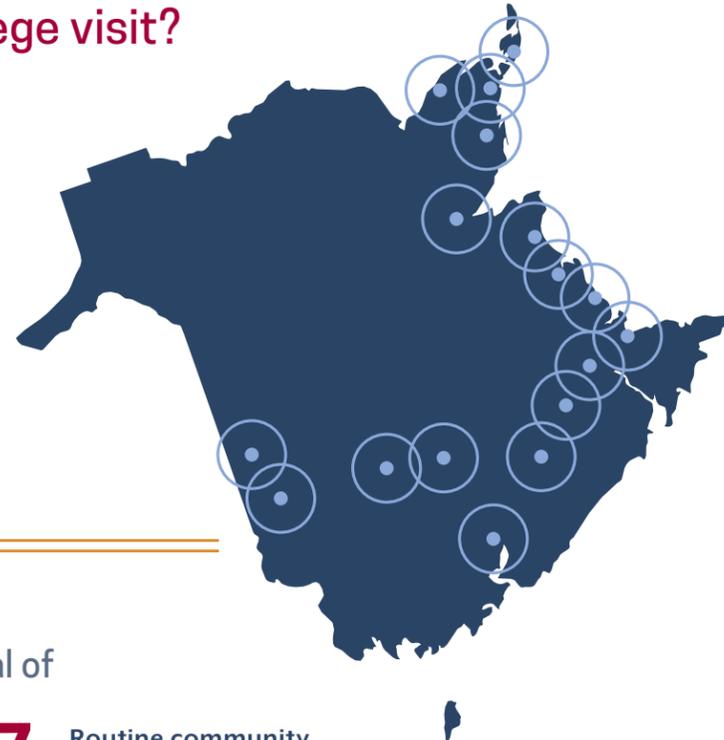
### Question C

I think the assessments are worthwhile and provided me with a learning opportunity.





## Where did the College visit?



A total of

**37** Routine community pharmacy assessments and follow up visits

**5** Routine hospital pharmacy assessments

**1** Relocation inspection

**3** Major renovation inspections

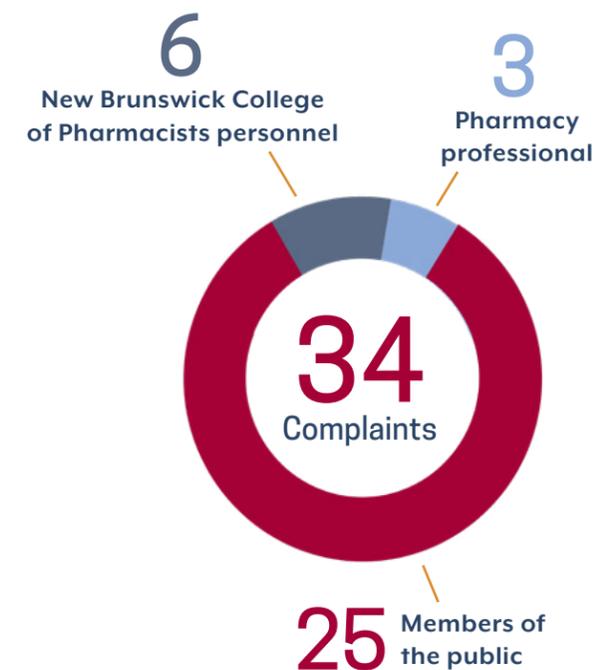
**4** New pharmacy inspections

were carried out during 2017 within the following regions:

Richibucto	Grand Falls	Bathurst
Tracadie-Sheila	Sainte-Anne-de-Madawaska	Beresford
Caraquet	Kedgwick	Atholville
Lamèque	St. Stephen	St. George
Moncton	Fredericton	Quispamsis
Clair	Grand Bay	Hartland
Edmundston	Saint John	Cap-Pelé

## Complaints Committee and Discipline & Fitness to Practice Committee

In 2017, the Administrator of Complaints received a total of 34 complaints from the following:



## Complaints are dealt with in three forums

(according to Sections 78 (1) and (2) of the NB Pharmacy Act):

- 1 Administrator of Complaints**  
Can refer complaints to Committees or may elect to investigate, decide and implement decisions without involving Committee
- 2 Complaints Committee**  
Reviews and rules on complaints or refers complaints to Discipline and Fitness to Practice Committee
- 3 Discipline and Fitness to Practice Committee**  
Reviews and rules on complaints that have been referred from either the Administrator of Complaints or the Complaints Committee

## Resolution

At the conclusion of 2017...

**11** were resolved by agreement between the respondent and the Administrator of Complaints as provided for under section 78 (2) of the Pharmacy Act

**8** complaints were determined to be outside the scope of the College

**7** are still ongoing

**6** were abandoned

**2** were referred to Complaints Committee

There were no cases referred to the Discipline and Fitness to Practice Committee in 2017.

# New Brunswick Pharmacy Awards

Awards were presented to the following recipients on behalf of the New Brunswick College of Pharmacists during the Awards Gala at the 2017 New Brunswick Pharmacy Conference.



**Moira Wilson**  
Meritorious Service Award - To the profession

Recognizes a member who has contributed significant service to the pharmacy profession.



**Janet MacDonnell**  
Meritorious Service Award - To the college

Recognizes a member who has contributed significant service to the College, Council or the office.



**Daniel Allain**  
Pharmacy Teamwork Award

Recognizes a member who has demonstrated a commitment to teamwork within a pharmacy practice.

In 2017 the following pharmacists were honored by the New Brunswick Pharmacists' Association for outstanding contribution to the community and exceptional service.



**Diane Young**  
Consumer Healthcare Bowl of Hygeia Award

Recognizes a long-time pharmacist who has made an outstanding contribution to their community and profession.



**Jill Lawrence & Mallory Price**  
Scott Knowles Memorial New Practitioner Service Award

Recognizes a new pharmacist for exceptional service through innovation or contributions to their community.

# 2017 Council Members



Front row (L-R): Miranda Barnes, Janet MacDonnell, Jonathan Walsh, Mario Levesque, Sam Lanctin, Katrina Mulherin, Anna Riordon. Back row (L-R): Martine Savoie, Michele Kierstead, Brian King, Erik de Jong, Adele Wallace, Marline Cormier, Susan Mansour (Missing: Jacquie Jackson, Robert Roscoe, Marc-Antoine Chiasson)

## The New Brunswick College of Pharmacists is governed by a Council that is made up of:

**President:** Mario Levesque  
**President-elect:** Jonathan Walsh  
**Past president:** Janet MacDonnell

## Elected Pharmacists

**District 1:** Jonathan Walsh  
**District 2:** Adele Wallace  
**District 3:** Brian King  
**District 4:** Anna Riordon  
**District 5:** Jacquie Jackson  
**District 6:** Robert Roscoe  
**District 7:** Marline Cormier

## Elected Pharmacy Technicians

**District 8:** Michelle Kierstead  
**District 9:** Miranda Barnes

## Lay Representatives appointed by the Minister of Health

Marc-Antoine Chiasson  
Erik de Jong  
Martine Savoie

## A representative from a school of pharmacy

Susan Mansour, Dalhousie University

For more information about Council, visit [www.nbpharmacists.ca](http://www.nbpharmacists.ca)



## Executive Committee

Mario Levesque (*Chair*)  
Jonathan Walsh

Janet MacDonnell  
Sam Lanctin (*ex-officio*)

## Registration Committee

Jacque Jackson (*Chair*)  
Heather Leblanc  
Michael Kemp

Susan Mansour  
Susan Harley  
Steve Doucet

Mario Levesque (*ex-officio*)  
Katrina Mulherin (*ex-officio*)  
Emily Mariasine (*ex-officio*)

## Governance Committee

Janet MacDonnell (*Chair*)  
Erik de Jong  
Heidi Liston

Nathan McCormick  
Adele Wallace  
Mario Levesque (*ex-officio*)

Sam Lanctin (*ex-officio*)

## Professional Practice Committee

Courtney Bétournay (*Chair*)  
Anna Riordon  
Diane Young  
Darlene Currie

Miranda Barnes  
Bev Dawson  
Mario Levesque (*ex-officio*)  
Heather Christ (*ex-officio*)

Katrina Mulherin (*ex-officio*)  
Susan Mansour (*Dalhousie University Rep*)

## Finance Committee

Judith Seymour (*Chair*)  
Michael Shaw

Renée Erb  
Erik de Jong

Mario Levesque (*ex-officio*)

## Personnel Committee

Martine Savoie (*Chair*)

Jonathan Walsh

Mario Levesque

## Continuous Professional Development Committee

Vacant (*Chair*)  
Jacque Jackson  
Andrea Landry  
Gary Meek

Leslie Manuel  
Kathleen Nason  
Michelle Keirstead  
Susan Mansour

Mario Levesque (*ex-officio*)  
Katrina Mulherin (*ex-officio*)

## Awards Committee

Jonathan Walsh (*Chair*)  
Robert Roscoe

Chantal Michaud  
Brett Jackson

Mario Levesque (*ex-officio*)  
Karen DeGrace (*ex-officio*)

## Nominating Committee

Nathan McCormick (*Chair*)  
Janet MacDonnell  
Erik de Jong

Kathleen Nason  
Danny Allain  
Jonathan Walsh

Mario Levesque (*ex-officio*)  
Sam Lanctin (*ex-officio*)

## Discipline and Fitness to Practice Committee / Complaints Committee

Greg MacFarlane (*Chair*)  
Martine Chiasson (*Vice-Chair*)  
Brian King (*Vice-Chair*)  
Hugh Ellis (*Chair*)  
Kevin Haché (*Vice-Chair*)  
Trudi Buote (*Vice-Chair*)  
Carole Theriault  
Laurie Rideout  
Julie Leger  
Sanjay Mahabir  
Belinda Babin  
Ronald Ouellette  
April Berry

Nicolas Basque  
Heather LeBlanc  
Miranda Barnes  
Melissa Benoit  
Mario Levesque  
Andree Savoie  
Priscilla Gordon  
Phil Paradis  
Stephanie Moulton  
Emery Rogers  
Glenn Whiteway  
Kevin Haché  
Martine Savoie

Erik de Jong  
Hugh Ellis  
Bonnie White  
Trudi Buote  
Diane Brideau-Laughlin  
Catherine Rouanes  
Phil Desrosiers  
Aldea Landry  
Craig McDermott  
Raymond Bourgeois  
Stephanie Keith (*Estey*)



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## INDEPENDENT AUDITOR'S REPORT

To the Members of New Brunswick College of Pharmacists

We have audited the accompanying financial statements of New Brunswick College of Pharmacists, which comprise the statement of financial position as at December 31, 2017 and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements 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 financial statements are free from material misstatement.

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

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 statements present fairly, in all material respects, the financial position of New Brunswick College of Pharmacists as at December 31, 2017 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

GREEN WEBBER COMPANY  
 CHARTERED PROFESSIONAL ACCOUNTANTS  
 Network Member Firm of  
 PORTER HÉTU INTERNATIONAL  
 Saint John, New Brunswick

April 9, 2018

Green Webber Company is a registered  
 business name of Rosborough and  
 Company Professional Corporation



## NEW BRUNSWICK COLLEGE OF PHARMACISTS

### Statement of Financial Position

December 31, 2017

	2017	2016
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 1,289,107	\$ 1,306,506
Harmonized sales tax recoverable	455	-
Prepaid expenses	4,640	222
	<u>1,294,202</u>	<u>1,306,728</u>
PROPERTY AND EQUIPMENT (Note 4)	34,503	29,450
INTANGIBLE ASSETS (Note 5)	27,541	45,902
LONG TERM INVESTMENTS (Note 6)	1,829,704	1,618,070
	<u>\$ 3,185,950</u>	<u>\$ 3,000,150</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable	\$ 621	\$ 8,517
Harmonized sales tax payable	-	5,749
Deferred income	1,139,040	1,085,300
	<u>1,139,661</u>	<u>1,099,566</u>
<b>NET ASSETS</b>		
Accumulated operating surplus	216,585	282,514
Restricted for special purpose (Note 7)	989,137	993,883
Restricted for specific purpose (Note 7)	840,567	624,187
	<u>2,046,289</u>	<u>1,900,584</u>
	<u>\$ 3,185,950</u>	<u>\$ 3,000,150</u>

### ON BEHALF OF THE BOARD

\_\_\_\_\_  
 Director

\_\_\_\_\_  
 Director



## NEW BRUNSWICK COLLEGE OF PHARMACISTS

## Statement of Operations

Year Ended December 31, 2017

	Budget 2017	Total 2017	Total 2016
<b>REVENUES AND DUES</b>			
Licensed pharmacists - dues	\$ 846,000	\$ 847,056	\$ 817,866
Certificates of accreditation - community	244,200	250,780	244,080
Registration, examination fee and other	77,800	76,566	68,032
Licensed technician	72,500	31,150	17,200
Disciplinary assessments	8,000	15,000	12,600
Certificates of accreditation - hospitals	14,300	14,300	14,040
Certificates	15,350	12,450	30,300
Inactive pharmacists- dues	6,000	6,400	6,435
Licensed students - dues	5,500	5,200	4,800
Licensed certified dispensers - dues	1,880	1,880	1,104
Inactive certified dispensers - dues	200	200	195
Inactive pharmacy technician	-	100	-
	<u>1,291,730</u>	<u>1,261,082</u>	<u>1,216,652</u>
<b>EXPENDITURES</b>			
Administrative- Schedule 1	996,829	924,495	867,160
General- Schedule 1	67,000	111,233	57,056
Educational-Schedule 1	39,850	36,469	35,921
Meetings- Schedule 1	121,950	99,371	96,605
Grants and assessments- Schedule 1	35,557	35,557	34,690
	<u>1,261,186</u>	<u>1,207,125</u>	<u>1,091,432</u>
<b>EXCESS OF REVENUES AND DUES OVER EXPENDITURES FROM OPERATIONS</b>	<u>30,544</u>	<u>53,957</u>	<u>125,220</u>
<b>OTHER INCOME</b>			
Gain (loss) on disposal of investments	-	3,240	(790)
Investment income	-	70,441	69,328
Fair market value adjustment of investments	-	18,067	42,628
	<u>-</u>	<u>91,748</u>	<u>111,166</u>
<b>EXCESS OF REVENUES AND DUES OVER EXPENDITURES</b>	<u>\$ 30,544</u>	<u>\$ 145,705</u>	<u>\$ 236,386</u>

## NEW BRUNSWICK COLLEGE OF PHARMACISTS

## Statement of Changes in Net Assets

Year Ended December 31, 2017

	Accumulated Operating Surplus 2017	Restricted for Special Purposes 2017	Restricted for Specific Purpose 2017	Total 2017	Total 2016
<b>*NET ASSETS - BEGINNING OF YEAR</b>	\$ 282,514 145,705 -	\$ 993,883 - (157,790)	\$ 624,187 - 157,790	\$ 1,900,584 145,705 -	\$ 1,664,198 236,386 -
	(125,220)	95,220	30,000	-	-
	(86,414)	57,824	28,590	-	-
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 216,585</u>	<u>\$ 989,137</u>	<u>\$ 840,567</u>	<u>\$ 2,046,289</u>	<u>\$ 1,900,584</u>

\*Excess of revenues and dues over expenditures  
Transfer of investments to legal reserve-litigation  
Allocation from operating surplus  
Investment income allocation