

**PROVINCE OF NOVA SCOTIA
DEPARTMENT OF JUSTICE**

**Maintenance Enforcement Program Trust Fund Audit
Year Ended March 31, 2011**

Nova Scotia Maintenance Enforcement Program
Statement of Cash Receipts and Disbursements of the MEP Trust Account
For the period April 1, 2010 to March 31, 2011

Opening balance, MEP Trust Account	\$ 434,494
Receipts	43,752,736
Disbursements	<u>(43,804,665)</u>
Closing balance, MEP Trust Account	<u>\$ 382,565</u>

Note 1: Basis of Accounting

The Maintenance Enforcement Program prepares its financial statement on the cash receipts and disbursements basis of accounting. Consequently, receipts are recognized when received rather than the period to which they relate and disbursements are recognized when paid rather than when the obligation is incurred.