

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2014 Operating Budget

**Budget Request Overview
Budget Committee – December 10, 11, 12 and 13, 2013**

PART I: 2014 OPERATING BUDGET

Executive Summary 1

PART II: REPORTING RELATIONSHIPS OF THE ACCOUNTABILITY OFFICERS

Organization Map..... 6

PART III: 2014 BASE BUDGET SUMMARY

2014 Base Budget Summary – Office of the Auditor General 7
2014 Base Budget Summary – Office of the Integrity Commissioner 8
2014 Base Budget Summary – Office of the Lobbyist Registrar 9
2014 Base Budget Summary – Office of the Ombudsman 10
2015 and 2016 Base Outlook: Net Incremental Impact..... 11

PART IV: 2014 BUDGET REDUCTIONS

2014 Budget Reductions – Office of the Auditor General 13
2014 Budget Reductions – Office of the Integrity Commissioner 13
2014 Budget Reductions – Office of the Lobbyist Registrar..... 13
2014 Budget Reductions – Office of the Ombudsman 13

PART V: 2014 NEW REQUESTS..... 14

2014 New/Enhancement Request – Office of the Integrity Commissioner..... 14
2014 New/Enhancement Request – Office of the Ombudsman..... 14

Appendix A: 2013 Budget Variance Review..... 15

2013 Budget Variance Review – Office of the Auditor General 15
2013 Budget Variance Review – Office of the Integrity Commissioner..... 16
2013 Budget Variance Review – Office of the Lobbyist Registrar 16
2013 Budget Variance Review – Office of the Ombudsman 17
Impacts of the 2013 Operating Variance on the 2014 Budget Request 17

Appendix B1: 2014 Base Request vs. 2013 Approved Budget – Office of the Auditor General 18

Appendix B2: 2014 Base Request vs. 2013 Approved Budget – Office of the Integrity Commissioner 19

Appendix B3: 2014 Base Request vs. 2013 Approved Budget – Office of the Lobbyist Registrar 20

Appendix B4: 2014 Base Request vs. 2013 Approved Budget – Office of the Ombudsman 21

Appendix C1: 2014 Budget Request Summary by Expenditure Category – Office of the Auditor General 22

Appendix C2: 2014 Budget Request Summary by Expenditure Category – Office of the Integrity Commissioner..... 23

Appendix C3: 2014 Budget Request Summary by Expenditure Category – Office of the Lobbyist Registrar 24

Appendix C4: 2014 Budget Request Summary by Expenditure Category – Office of the Ombudsman..... 25

Appendix D: Inflows / Outflows to / from Reserves and Reserves Funds..... 26

2014 Operating Budget

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

Contacts: Jeff Griffiths
Auditor General
Tel: (416) 392 - 8461

Janet Leiper
Integrity Commissioner
Tel: (416) 397 - 7770

Linda Gehrke
Lobbyist Registrar
Tel: (416) 338 - 5858

Fiona Crean
Ombudsman
Tel: (416) 392 - 7061

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2014 Operating Budget

PART I: 2014 OPERATING BUDGET

Executive Summary

- This Budget Request Overview presents the requests of the four (4) Accountability Officers' 2014 Operating Budget and acts as a reference document to accompany the 2014 Operating Budget Request reports that are being submitted by the Offices of the Integrity Commissioner, Lobbyist Registrar and Ombudsman. The Auditor General's request has been submitted to and approved by Audit Committee on October 31, 2013 and is being transmitted to Budget Committee by Audit Committee (<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2013.AU13.3>). This Overview reflects the Auditor General's budget submission to the Audit Committee.
- The Accountability Officers are independent from the City's Administration and are officers of City Council.
- The Operating Budget Requests of the 4 Accountability Officers have been consolidated into one Budget for purposes of inclusion in the corporate Operating Budget summary for the City of Toronto.
- Each Accountability Officer is accountable for their own budgets, separate from one another and pursuant to their legal mandates.
- The Accountability Offices' 2014 Budget Requests is \$7,750.5 thousand gross and net. The Budget Requests incorporate reductions and new/enhanced requests, and comprise the following:

	Gross (\$000s)	Net (\$000s)
Office of the Auditor General	4,639.1	4,639.1
Office of the Integrity Commissioner	299.1	299.1
Office of the Lobbyist Registrar	1,087.3	1,087.3
Office of the Ombudsman	1,725.0	1,725.0
Total 2014 Budget Request	7,750.5	7,750.5

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2014 Operating Budget

The 2014 Base Budget Requests of \$7,647.1 thousand gross and net:

	Gross (\$000s)	Net (\$000s)
Office of the Auditor General	4,639.1	4,639.1
Office of the Integrity Commissioner	264.4	264.4
Office of the Lobbyist Registrar	1,107.8	1,107.8
Office of the Ombudsman	1,635.8	1,635.8
Total 2014 Base Budget	7,647.1	7,647.1

The 2014 Budget Reductions of \$22.5 thousand gross and net:

	Gross (\$000s)	Net (\$000s)	% of 2013 Net Budget
Office of the Integrity Commissioner	(2.0)	(2.0)	(0.7%)
Office of the Lobbyist Registrar	(20.5)	(20.5)	(1.9%)
Total 2014 Budget Reductions	(22.5)	(22.5)	(0.3%)

The 2014 New/Enhanced Request of \$125.9 thousand gross and net:

	Gross (\$000s)	Net (\$000s)
Office of the Integrity Commissioner	36.7	36.7
Office of the Ombudsman	89.2	89.2
Total 2014 New/Enhanced	125.9	125.9

Accountability Officers (Auditor General, Integrity Commissioner, 2014 Operating Budget Lobbyist Registrar and Ombudsman)

Table 1: 2014 Budget Requests

(In \$000s)	2013		2014 Budget				Change - 2014 Total Submission v. 2013 Appvd. Budget		FY Incremental Outlook	
	2013 Appvd. Budget	2013 Projected Actual*	2014 Base Budget	2014 Budget Reduction	2014 New/Enhanced	2014 Total Budget Request	\$	%	2015	2016
	\$	\$	\$	\$	\$	\$			\$	\$
GROSS EXP.										
Office of the Auditor General	4,177.7	3,978.6	4,639.1	0.0	0.0	4,639.1	461.4	11.0	202.3	109.6
Office of the Integrity Commissioner	262.4	247.4	264.4	(2.0)	36.7	299.1	36.7	14.0	85.0	2.9
Office of the Lobbyist Registrar	1,087.3	957.3	1,107.8	(20.5)	0.0	1,087.3	(0.0)	(0.0)	61.2	20.3
Office of the Ombudsman	1,593.3	1,593.3	1,635.8	0.0	89.2	1,725.0	131.7	8.3	101.9	37.7
	7,120.8	6,776.6	7,647.1	(22.5)	125.9	7,750.5	629.8	8.8	450.3	170.6
REVENUE										
Office of the Auditor General	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
Office of the Integrity Commissioner	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
Office of the Lobbyist Registrar	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
Office of the Ombudsman	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
NET EXP.										
Office of the Auditor General	4,177.7	3,978.6	4,639.1	0.0	0.0	4,639.1	461.4	11.0	202.3	109.6
Office of the Integrity Commissioner	262.4	247.4	264.4	(2.0)	36.7	299.1	36.7	14.0	85.0	2.9
Office of the Lobbyist Registrar	1,087.3	957.3	1,107.8	(20.5)	0.0	1,087.3	(0.0)	(0.0)	61.2	20.3
Office of the Ombudsman	1,593.3	1,593.3	1,635.8	0.0	89.2	1,725.0	131.7	8.3	101.9	37.7
	7,120.8	6,776.6	7,647.1	(22.5)	125.9	7,750.5	629.8	8.8	450.3	170.6
Approved Positions**										
Office of the Auditor-General	29.0	29.0	29.0	0.0	0.0	29.0	0.0	0.0	0.0	0.0
Office of the Integrity Commissioner	2.0	2.0	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0
Office of the Lobbyist Registrar	8.3	8.3	8.3	0.0	0.0	8.3	0.0	0.0	0.0	0.0
Office of the Ombudsman	11.0	11.0	11.0	0.0	1.0	12.0	1.0	9.1	0.0	0.0
	50.3	50.3	50.3	0.0	1.0	51.3	1.0	2.0	0.0	0.0

* Based on Q3 Corporate Variance Report forecast figures.

** Based on Approved Budgeted Positions

*** Office of the Integrity Commissioner's 2013 Budget includes in-year adjustment of \$11.2k in Q4

- The 2014 Operating Budget Request for the four (4) Accountability Officers totalling \$7,750.5 thousand net comprises a base budget request of \$7,647.1 thousand net and a budget reduction of \$22.5 thousand net.
 - The Office of the Auditor General 2014 budget request of \$4,639.1 thousand net, includes:
 - base budget pressures of \$461.4 thousand net, which include the filling of two approved positions previously gapped in order to meet prior year's budget

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2014 Operating Budget

targets, COLA increase, progression pay increases, benefit cost increase and economic factor adjustments for non-payroll items.

These result in an increase of \$461.4 thousand or 11% from the 2013 Approved Operating Budget of \$4,177.7 thousand net. If filling of the two approved positions is excluded, the increase would be \$166.0 thousand net or 4% from the 2013 Approved Operating Budget.

- The Office of the Integrity Commissioner 2014 budget request of \$299.1 thousand net, includes:
 - base budget pressures of \$2.0 thousand net, which include reversal of one-time reduction for non-payroll budget, and budgetary provision for COLA increase, economic factor adjustments for non-payroll items and progression pay increase.
 - a budget reduction of \$2.0 thousand net that represents a reduction equivalent to 0.7% of the 2013 Approved Net Operating Budget.
 - new/enhancement request of \$36.7 thousand net per Council direction on a full-time Integrity Commissioner with the appointment of a new Integrity Commissioner in September 2014.

These result in an increase of \$36.7 thousand or 14.0% from the 2013 Approved Operating Budget of \$262.4 thousand net.

- The Office of the Lobbyist Registrar 2014 budget request of \$1,087.3 thousand net, includes:
 - base budget pressures of \$20.5 thousand net, which include budgetary provision for progression pay increase, COLA pay increase, and economic factor adjustments for non-payroll items.
 - a budget reduction of \$20.5 thousand net that represents a reduction equivalent to 1.9% of the 2013 Approved Net Operating Budget.

These result in a flat-lining of the 2014 budget to the 2013 Approved Operating Budget of \$1,087.3 thousand net.

- The Office of the Ombudsman 2014 budget request of \$1,725.0 thousand net, includes:
 - base budget pressures of \$42.5 thousand net, which include budgetary provision for progression pay increase, COLA, benefit adjustment, and economic factor adjustments for non-payroll items.
 - new/enhancement request of \$89.2 thousand.

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2014 Operating Budget

These result in an increase of \$131.7 thousand or 8.3% from the 2013 Approved Operating Budget of \$1,593.3 thousand net.

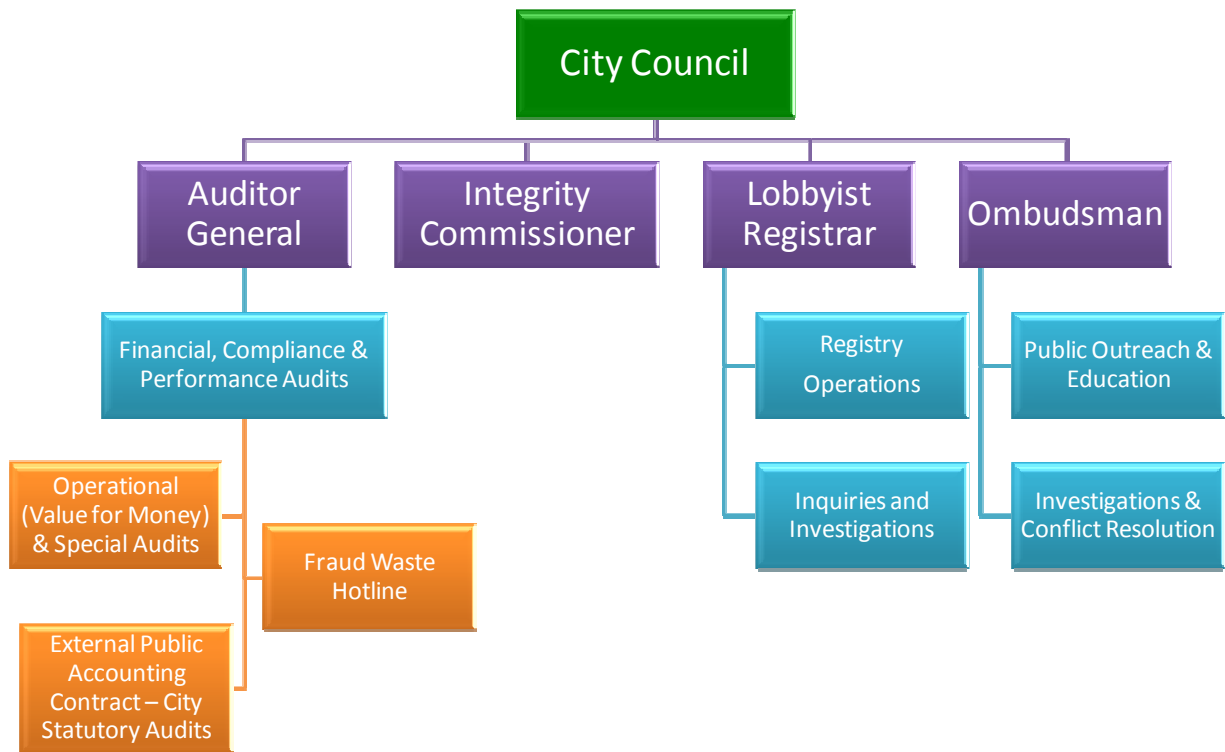
- If the Budget Committee adopts the 2014 budget requests for the Accountability Offices, the budget outlook will increase by \$450.2 thousand net in 2015 and \$170.6 thousand net in 2016 to maintain the requested 2014 service level. In 2015, it includes budgetary provision for progression pay and COLA increases in accordance with employment agreements and corporate policies for non-union staff and economic factor adjustments for non-payroll items, and annualization and incremental impacts of new/enhancement requests. In 2016, the outlook includes budget provisions for progression pay increases and economic factor adjustments for non-payroll items.

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2014 Operating Budget

**PART II: REPORTING RELATIONSHIPS OF THE
ACCOUNTABILITY OFFICERS**

- The Accountability Officers are independent from the City's Administration and are officers of City Council.



- Each Accountability Officer is accountable for their own budgets, separate from one another and pursuant to their legal mandates.
- 2014 Operating Budget Request reports are being submitted by the Accountability Officers (other than the Auditor General) directly to the Budget Committee. The Auditor General has submitted his 2014 operating budget request to Audit Committee which was approved by the Audit Committee on October 31, 2013.

**Accountability Officers (Auditor General,
Integrity Commissioner,
2014 Operating Budget Lobbyist Registrar and Ombudsman)**

PART III: 2014 BASE BUDGET SUMMARY

Office of the Auditor General

	2013 Appvd. Budget	2014 Base Budget	Change - 2014 Base Budget vs. 2013 Appvd. Budget		FY Incremental Base Outlook	
					2015	2016
(In \$000s)	\$	\$	\$	%	\$	\$
GROSS EXP.	4,177.7	4,639.1	461.4	11.0	202.3	109.6
REVENUE	0.0	0.0	0.0	NA	0.0	0.0
NET EXP.	4,177.7	4,639.1	461.4	11.0	202.3	109.6
Approved Positions	29.0	29.0	0.0	0.0	29.0	29.0

The Office of the Auditor General's 2014 base budget request of \$4,639.1 thousand net represents an increase of \$461.4 thousand or 11% from 2013 Approved Operating Budget of \$4,177.7 thousand net.

The major drivers for the base budget increase are:

- Reversal of \$295.6 thousand from prior year relating to two approved positions that was previously gapped in order to meet prior year's budget target.
- Salary and benefit increase of \$163.5 thousand relating to budgetary provision for increases in progression pay, COLA and benefit costs.
- Economic factor adjustments for non-payroll items of \$2.3 thousand.

There is no change in approved positions as a result of the 2014 Base Budget.

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2014 Operating Budget

Office of the Integrity Commissioner

(In \$000s)	2013 Appvd. Budget	2014 Base Budget	Change - 2014 Base Budget vs. 2013 Appvd. Budget		FY Incremental Base Outlook	
					2015	2016
	\$	\$	\$	%	\$	\$
GROSS EXP.	262.4	264.4	2.0	0.7	6.6	2.9
REVENUE	0.0	0.0	0.0	NA	0.0	0.0
NET EXP.	262.4	264.4	2.0	0.7	6.6	2.9
Approved Positions	2.0	2.0	0.0	0.0	2.0	2.0

The Office of the Integrity Commissioner's 2014 base budget request of \$264.4 thousand net represents an increase of \$2.0 thousand or 0.7% from the 2013 Approved Operating Budget of \$262.4 thousand net.

The major drivers for the base budget increase are:

- Reversal of one-time 2013 reduction in non-payroll budget of \$5.3 thousand
- Progression pay increase of \$2.3 thousand.
- COLA adjustment of \$4.1 thousand.
- Economic factor adjustments for non-payroll items of \$0.4 thousand

The cost pressures are partially offset by budget to actual salary and benefit adjustment of \$10.1 thousand.

There is no change in approved positions as a result of the 2014 Base Budget.

**Accountability Officers (Auditor General,
Integrity Commissioner,
2014 Operating Budget Lobbyist Registrar and Ombudsman)**

Office of the Lobbyist Registrar

	2013 Appvd. Budget	2014 Base Budget	Change - 2014 Base Budget vs. 2013 Appvd. Budget		FY Incremental Base Outlook	
					2015	2016
(In \$000s)	\$	\$	\$	%	\$	\$
GROSS EXP.	1,087.3	1,107.8	20.5	1.9	40.7	20.3
REVENUE	0.0	0.0	0.0	NA	0.0	0.0
NET EXP.	1,087.3	1,107.8	20.5	1.9	40.7	20.3
Approved Positions	8.3	8.3	0.0	0.0	8.3	8.3

The Office of the Lobbyist Registrar's 2014 base budget request of \$1,107.8 thousand net represents an increase of \$20.5 thousand or 1.9% from the 2013 Approved Operating Budget of \$1,087.3 thousand net.

The major drivers for the base budget increase are:

- Progression pay increase of \$20.4 thousand
- COLA adjustment of \$17.5 thousand
- Economic factor adjustments of \$1.7 thousand related to non-payroll items

The cost pressures are partially offset by budget to actual salary and benefit adjustments of \$19.2 thousand.

There is no change in approved positions as a result of the 2014 Base Budget.

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2014 Operating Budget

Office of the Ombudsman

	2013 Appvd. Budget	2014 Base Budget	Change - 2014 Base Budget vs. 2013 Appvd. Budget		FY Incremental Base Outlook	
					2015	2016
(In \$000s)	\$	\$	\$	%	\$	\$
GROSS EXP.	1,593.3	1,635.8	42.5	2.7	67.4	37.7
REVENUE	0.0	0.0	0.0	NA	0.0	0.0
NET EXP.	1,593.3	1,635.8	42.5	2.7	67.4	37.7
Approved Positions	11.0	11.0	0.0	0.0	11.0	11.0

The Office of the Ombudsman's 2014 base budget request of \$1,635.8 thousand net represents an increase of \$42.5 thousand or 2.7% from the 2013 Approved Operating Budget of \$1,593.3 thousand net.

The major drivers for the base budget increase are:

- Progression pay increase of \$27.1 thousand
- COLA adjustment of \$23.8 thousand
- Benefit rate adjustment of \$7.1 thousand
- Economic factor adjustments of \$4.9 thousand related to non-payroll items.

These cost pressures are partially offset by budget to actual adjustment of \$20.5 thousand largely due to a change in staff mix.

There is no change in approved positions as a result of the 2014 Base Budget.

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2014 Operating Budget

2015 and 2016 Base Outlook: Net Incremental Impacts

The Outlooks are projected based on the Accountability Offices' Base Budget Requests. The Outlooks will need to be adjusted should Budget Committee approve the budget requests recommended by the Accountability Officers. Approval of the 2014 Base Budget Request for the Accountability Officers will result in incremental cost of \$317.0 thousand net in 2015 and \$170.6 thousand net in 2016. Details of the future year costs are as follows:

Office of the Auditor General

2015 Base Outlook totals \$202.3 thousand net

- Salary and benefit cost pressures of \$200.1 thousand
- Economic factor adjustments of \$2.2 thousand

2016 Base Outlook totals \$109.6 thousand net

- Salary and benefit cost pressures of \$107.4 thousand
- Economic factor adjustments of \$2.2 thousand

Office of the Integrity Commissioner

2015 Base Outlook totals \$6.6 thousand net

- Budgetary provisions of \$2.4 thousand of up to 3% progression pay increases for eligible non-union staff.
- Budgetary provisions of \$3.8 thousand for 1.75% COLA pay increases
- Economic factor adjustments of \$0.4 thousand related to non-payroll.

2016 Base Outlook totals \$2.9 thousand net

- Budgetary provisions of \$2.6 thousand of up to 3% progression pay increases for eligible non-union staff
- Economic factor adjustments of \$0.4 thousand related to non-payroll.

Office of the Lobbyist Registrar

2015 Base Outlook totals \$40.7 thousand net

- Budgetary provisions of \$15.7 thousand of up to 3% progression pay for eligible non-union staff.
- Budgetary provisions of \$23.3 thousand for 1.75% COLA pay increases and
- Economic factor adjustments of \$1.7 thousand related to non-payroll items.

2016 Base Outlook totals \$20.3 thousand net

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2014 Operating Budget

- Budgetary provisions of \$18.7 thousand of up to 3% progression pay for eligible non-union staff.
- Economic factor adjustments of \$1.6 thousand related to non-payroll items.

Office of the Ombudsman

2015 Base Outlook totals \$67.4 thousand net

- Budgetary provisions of \$30.7 thousand of up to 3% progression pay increases for eligible non-union staff.
- Budgetary provisions of \$31.9 thousand for 1.75% COLA pay increases
- Economic factor adjustments of \$4.8 thousand related to non-payroll items.

2016 Base Outlook totals \$37.7 thousand net

- Budgetary provisions of \$33.0 thousand of up to 3% progression pay increases for eligible non-union staff.
- Economic factor adjustments of \$4.7 thousand related to non-payroll.

No COLA is included for 2016 base outlook for the Accountability Officers per Corporate guidelines.

PART IV: 2014 BUDGET REDUCTIONS

Office of the Auditor General

The Auditor General submitted a budget reduction of \$0.0 thousand net.

Office of the Integrity Commissioner

The Integrity Commissioner submitted a budget reduction of \$2.0 thousand net, which comprise one-time reductions in non payroll budget.

The reduction of \$2.0 thousand net represents a reduction equivalent to 0.7% of the 2013 Approved Operating Budget. Any further reduction will significantly affect the operations of the Office. After a budget reduction of \$2.0 thousand net, Office of the Integrity Commissioner will only have \$21.1 thousand in its non-payroll budget, of which \$4.2k is a corporate allocation for Insurance Reserve Fund contribution.

Office of the Lobbyist Registrar

The Lobbyist Registrar submitted a budget reduction of \$20.5 thousand net, which comprise one-time reductions in non payroll expenditures such as professional services, investigative expenses, and training and development.

The reduction of \$20.5 thousand net represents a reduction equivalent to 1.9% of the 2013 Approved Operating Budget.

Office of the Ombudsman

The Ombudsman submitted a budget reduction of \$0.0 thousand net.

PART V: 2014 NEW REQUESTS

- ***Office of the Integrity Commissioner.***

The Office of the Integrity Commissioner submitted an enhancement request of \$36.7 thousand net. This is per Council direction adopting the Integrity Commissioner's recommendation in her Annual Report to consider a full-time Integrity Commissioner for the next term (<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2013.CC37.11>).

The request of \$36.7 thousand is the partial year impact in 2014 of converting the Integrity Commissioner's position from part-time to full-time is \$36.7 thousand beginning September 6, 2014 and based on City Manager's Office salary estimate of \$210 thousand plus benefit rate of 28.08%. If the actual salary of the new Integrity Commissioner is higher than \$210 thousand, there will be a budget pressure in the Office's 2014 budget.

Approval of this enhancement request will have an annualization impact of \$76.4k in 2015.

- ***Office of the Ombudsman***

The Office of Ombudsman submitted a new request of \$89.2 thousand net for partial year budget requirement (9 months) of one additional Ombudsman Investigator.

The Office currently has 4 investigator positions. One additional investigator position is being requested as part of the Ombudsman's 2014 budget submission. The annual cost of one additional permanent investigator over a series of external contracts will prove more cost effective both in salary and expertise over time; it will also provide greater managerial flexibility. This addition is critical to providing greater capacity for systemic investigations which bring broad improvements for many and provide cost-savings in the longer term as evidenced by a number of publicly reported investigations over the past year. Funding for external investigators is maintained in 2014 and will be assessed for the 2015 budget.

Approval of this enhancement request will have an annualization impact of \$34.4k in 2015.

- There are no new requests for the Offices of the Auditor General and Lobbyist Registrar.

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2014 Operating Budget

Appendix A – 2013 Budget Variance Review

- The Accountability Officers' 2013 Operating Variance as of September projects a surplus of \$344.1 thousand at year-end from the total 2013 Approved Operating Budget of \$7,120.7 thousand.

- ***The Office of the Auditor General***

The Office of the Auditor General projects a 2013 year-end expenditure surplus of \$199.1 thousand from 2013 Approved Operating Budget of \$4,177.7 thousand, mainly due to savings from staff vacancies and lower spending in non-payroll items.

Office of Auditor General (In \$000s)	2011 Actuals	2012 Actuals	2013 Approved Budget	2013 Projected Actuals*	2013 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	\$	%
Gross Expenditures	4,221.1	4,044.0	4,177.7	3,978.6	(199.1)	(4.8)
Revenues	(33.3)	0.0	0.0	0.0	0.0	0.0
Net Expenditures	4,187.8	4,044.0	4,177.7	3,978.6	(199.1)	(4.8)
Approved Positions**	29.0	29.0	29.0	29.0	0.0	0.0

* Based on Q3 Corporate Variance Report forecast figures.

** Based on Approved Budgeted Positions

**Accountability Officers (Auditor General,
Integrity Commissioner,
2014 Operating Budget Lobbyist Registrar and Ombudsman)**

- **The Office of the Integrity Commissioner**

The Office of the Integrity Commissioner projects a 2013 year-end expenditure surplus of \$15.0 thousand from 2013 Approved Operating Budget of \$262.4 thousand, mainly due to lower spending in non-payroll items.

Office of Integrity Commissioner (In \$000s)	2011 Actuals	2012 Actuals	2013 Approved Budget	2013 Projected Actuals*	2013 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	\$	%
Gross Expenditures	185.2	210.2	262.4	247.4	(15.0)	(5.7)
Revenues	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditures	185.2	210.2	262.4	247.4	(15.0)	(5.7)
Approved Positions**	1.5	1.5	2.0	2.0	0.0	0.0

* Based on Q3 Corporate Variance Report forecast figures.

** Based on Approved Budgeted Positions

*** Office of the Integrity Commissioner's 2013 Budget includes in-year adjustment of \$11.2k in Q4

- **The Office of the Lobbyist Registrar**

The Office of the Lobbyist Registrar projects a 2013 year-end expenditure surplus of \$130.0 thousand from the 2013 Approved Operating Budget of \$1,087.3 thousand, mainly due to savings in salaries and benefits as a result of staff vacancy during the year.

Office of the Lobbyist Registrar (In \$000s)	2011 Actuals	2012 Actuals	2013 Approved Budget	2013 Projected Actuals*	2013 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	\$	%
Gross Expenditures	699.3	855.4	1,087.3	957.3	(130.0)	(12.0)
Revenues	0.0	(8.0)	0.0	0.0	0.0	0.0
Net Expenditures	699.3	847.4	1,087.3	957.3	(130.0)	(12.0)
Approved Positions**	8.3	8.3	8.3	8.3	0.0	0.0

* Based on Q3 Corporate Variance Report forecast figures.

** Based on Approved Budgeted Positions

**Accountability Officers (Auditor General,
Integrity Commissioner,
2014 Operating Budget Lobbyist Registrar and Ombudsman)**

- **The Office of the Ombudsman**

The Office of the Ombudsman projects the Office will be on budget in 2013 from the 2013 Approved Operating Budget of \$1,593.3 thousand.

Office of the Ombudsman (In \$000s)	2011 Actuals	2012 Actuals	2013 Approved Budget	2013 Projected Actuals*	2013 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	\$	%
Gross Expenditures	1,341.6	1,413.9	1,593.3	1,593.3	0.0	0.0
Revenues	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditures	1,341.6	1,413.9	1,593.3	1,593.3	0.0	0.0
Approved Positions**	10.0	10.0	11.0	11.0	0.0	0.0

* Based on Q3 Corporate Variance Report forecast figures.

** Based on Approved Budgeted Positions

Impacts of the 2013 Operating Variance on the 2014 Budget Request

There are no impacts on the 2014 Budget Requests as a result of the 2013 experience.

**Accountability Officers (Auditor General,
Integrity Commissioner,
2014 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix B1 – Office of the Auditor General
2014 Base Request vs. 2013 Approved Budget**

(In \$000s)	Summary of 2014 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2015	2016
		\$	\$	\$	\$	\$
2013 Council Approved Operating Budget	29.0	4,038.2		4,038.2		
In-Year Budget Adjustments		139.5		139.5		
2013 Adjusted Operating Budget	29.0	4,177.7		4,177.7		
Prior Year Impacts:						
Annualizations from Prior Year						
Reversals from Prior Year		295.6		295.6		
Economic Increases:						
Salary		163.5		163.5	200.1	107.4
Non Salary		2.3		2.3	2.2	2.2
2014 Adjusted Base Budget	29.0	4,639.1		4,639.1	202.3	109.6
Base Expenditure Changes						
Base Revenue Changes						
2014 Base Budget Request	29.0	4,639.1		4,639.1	202.3	109.6

**Accountability Officers (Auditor General,
Integrity Commissioner,
2014 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix B2 – Office of the Integrity Commissioner
Base Request vs. 2013 Approved Budget**

(In \$000s)	Summary of 2014 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2015	2016
		\$	\$	\$	\$	\$
2013 Council Approved Operating Budget	2.0	249.6		249.6		
Technical Adjustments						
In-Year Budget Adjustments		12.8		12.8		
2013 Adjusted Operating Budget	2.0	262.4		262.4		
Prior Year Impacts:						
Annualizations from Prior Year		2.3		2.3	2.4	2.6
Reversals from Prior Year		5.3		5.3		
Economic Increases:						
Salary		4.1		4.1	3.8	
Non Salary		0.4		0.4	0.4	0.4
2014 Adjusted Base Budget	2.0	274.5		274.5	6.6	2.9
Base Expenditure Changes		(10.1)		(10.1)		
Base Revenue Changes						
2014 Base Budget Request	2.0	264.4		264.4	6.6	2.9

* 2013 Budget includes in-year adjustment of \$11.2k in Q4

**Accountability Officers (Auditor General,
Integrity Commissioner,
2014 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix B3 – Office of the Lobbyist Registrar
2014 Base Request vs. 2013 Approved Budget**

(In \$000s)	Summary of 2014 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2015	2016
		\$	\$	\$	\$	\$
2013 Council Approved Operating Budget	8.3	1,065.4		1,065.4		
Technical Adjustments						
In-Year Budget Adjustments		21.9		21.9		
2013 Adjusted Operating Budget	8.3	1,087.3		1,087.3		
Prior Year Impacts:						
Annualizations from Prior Year		20.4		20.4	15.7	18.7
Reversals from Prior Year						
Economic Increases:						
Salary		17.5		17.5	23.3	
Non Salary		1.7		1.7	1.7	1.6
2014 Adjusted Base Budget	8.3	1,126.9		1,126.9	40.7	20.3
Base Expenditure Changes		(19.2)		(19.2)		
Base Revenue Changes						
2014 Base Budget Request	8.3	1,107.8		1,107.8	40.7	20.3

**Accountability Officers (Auditor General,
Integrity Commissioner,
Lobbyist Registrar and Ombudsman)**

2014 Operating Budget

**Appendix B4 – Office of the Ombudsman
2014 Base Request vs. 2013 Approved Budget**

(In \$000s)	Summary of 2014 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2015	2016
		\$	\$	\$	\$	\$
2013 Council Approved Operating Budget	11.0	1,570.1		1,570.1		
In-Year Budget Adjustments		23.2		23.2		
2013 Adjusted Operating Budget	11.0	1,593.3		1,593.3		
Prior Year Impacts:						
Annualizations from Prior Year		27.1		27.1	30.7	33.0
Reversals from Prior Year						
Economic Increases:						
Salary		30.9		30.9	31.9	
Non Salary		4.9		4.9	4.8	4.7
2014 Adjusted Base Budget	11.0	1,656.3		1,656.3	67.4	37.7
Base Expenditure Changes		(20.5)		(20.5)		
Base Revenue Changes						
2014 Base Budget Request	11.0	1,635.8		1,635.8	67.4	37.7

**Accountability Officers (Auditor General,
Integrity Commissioner,
2014 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix C1
2014 Budget Request Summary by Expenditure Category
Office of the Auditor General**

Appendix C-1 : Office of the Auditor-General 2014 Budget Request Summary by Expenditure Category (000s)									
in \$000s	2011	2012	2013	2013	2014	Change from		2015	2016
	Actuals	Actuals	Approved Budget	Projected Actuals*	Budget Request	2013 Approved Budget		Outlook	Outlook
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	3,840.5	3,662.3	4,036.7	3,892.1	4,495.8	459.1	11.4	4,695.8	4,803.2
Materials and Supplies	8.0	6.1	15.5	8.9	15.7	0.3	1.6	16.0	16.2
Equipment	4.1	2.4	7.8	2.3	8.0	0.2	2.8	8.1	8.3
Services & Rents	373.1	343.1	88.7	46.9	90.5	1.8	2.1	92.4	94.2
Contributions to Capital						0.0	n/a		
Contributions to Reserve/Res Funds	6.8	6.8	6.8	6.8	6.8	(0.0)	(0.6)	6.8	6.8
Other Expenditures						0.0	n/a		
Interdivisional Charges	21.9	23.3	22.3	21.5	22.3	0.0	0.1	22.3	22.3
TOTAL GROSS EXPENDITURES	4,254.4	4,044.0	4,177.7	3,978.6	4,639.1	461.4	11.0	4,841.4	4,951.0
Interdivisional Recoveries	33.3	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Provincial Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Federal Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
User Fees & Donations	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Transfers from Capital Fund	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contribution from Reserve/Res Funds	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Revenues	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL REVENUE	33.3	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL NET EXPENDITURES	4,221.1	4,044.0	4,177.7	3,978.6	4,639.1	461.4	11.0	4,841.4	4,951.0
APPROVED POSITIONS**	29.0	29.0	29.0	29.0	29.0	0.0	0.0	29.0	29.0

* Based on Q3 Corporate Variance Report forecast figures.

** Based on Approved Budgeted Positions

**Accountability Officers (Auditor General,
Integrity Commissioner,
2014 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix C2
2013 Budget Request Summary by Expenditure Category
Office of the Integrity Commissioner**

	2011	2012	2013	2013	2014	Change from		2015	2016
	Actuals	Actuals	Approved Budget	Projected Actuals*	Budget Request	2013 Approved Budget		Outlook	Outlook
in \$000s	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	179.0	197.0	245.0	243.0	278.0	33.0	13.5	360.7	363.2
Materials and Supplies	0.5	0.9	1.2	0.2	1.5	0.3	26.5	1.6	1.6
Equipment	0.0	0.0	0.0	0.0	0.1	0.0	2.2	0.1	0.1
Services & Rents	1.3	7.9	11.6	0.1	14.9	3.4	29.1	17.2	17.6
Contributions to Capital	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contributions to Reserve/Res Funds	4.1	4.2	4.2	4.2	4.2	0.0	0.0	4.2	4.2
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Interdivisional Charges	0.2	0.2	0.4	0.0	0.4	0.0	0.0	0.4	0.4
TOTAL GROSS EXPENDITURES	185.2	210.1	262.4	247.4	299.1	36.7	14.0	384.1	387.0
Interdivisional Recoveries	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Provincial Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Federal Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
User Fees & Donations	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Transfers from Capital Fund	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contribution from Reserve/Res Funds	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Revenues	0.0	(0.0)	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL REVENUE	0.0	(0.0)	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL NET EXPENDITURES	185.2	210.2	262.4	247.4	299.1	36.7	14.0	384.1	387.0
APPROVED POSITIONS**	1.5	1.5	2.0	2.0	2.0	0.0	0.0	2.0	2.0

* Based on Q3 Corporate Variance Report forecast figures.

** Based on Approved Budgeted Positions

*** Office of the Integrity Commissioner's 2013 Budget includes in-year adjustment of \$11.2k in Q4

**Accountability Officers (Auditor General,
Integrity Commissioner,
2014 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix C3
2014 Budget Request Summary by Expenditure Category**

Office of the Lobbyist Registrar

Appendix C-3 : Office of the Lobbyist Registrar 2014 Budget Request Summary by Expenditure Category (000s)									
	2011 Actuals	2012 Actuals	2013 Approved Budget	2013 Projected Actuals*	2014 Budget Request	Change from 2013 Approved Budget		2015 Outlook	2016 Outlook
in \$000s	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	678.6	807.6	1,002.9	873.9	1,021.7	18.8	1.9	1,060.6	1,079.3
Materials and Supplies	5.9	6.6	7.3	7.3	7.4	0.1	1.4	7.5	7.6
Equipment	0.1	0.0	2.2	2.2	2.2	0.0	2.2	2.3	2.3
Services & Rents	12.7	39.5	72.9	71.9	54.0	(19.0)	(26.0)	76.0	77.5
Contributions to Capital	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contributions to Reserve/Res Funds	1.4	1.4	1.4	1.4	1.4	0.0	0.0	1.4	1.4
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Interdivisional Charges	0.7	0.3	0.6	0.6	0.6	0.0	0.0	0.6	0.6
TOTAL GROSS EXPENDITURES	699.3	855.4	1,087.3	957.3	1,087.3	(0.0)	(0.0)	1,148.4	1,168.8
Interdivisional Recoveries	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Provincial Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Federal Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
User Fees & Donations	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Transfers from Capital Fund	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contribution from Reserve/Res Funds	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Revenues	0.0	8.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL REVENUE	0.0	8.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL NET EXPENDITURES	699.3	847.4	1,087.3	957.3	1,087.3	(0.0)	(0.0)	1,148.4	1,168.8
APPROVED POSITIONS**	8.3	8.3	8.3	8.3	8.3	0.0	0.0	8.3	8.3

* Based on Q3 Corporate Variance Report forecast figures.

** Based on Approved Budgeted Positions

**Accountability Officers (Auditor General,
Integrity Commissioner,
2014 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix C4
2014 Budget Request Summary by Expenditure Category**

Office of the Ombudsman

	2011	2012	2013	2013	2014	Change from		2015	2016
	Actuals	Actuals	Approved Budget	Projected Actuals*	Budget Request	2013 Approved Budget	%	Outlook	Outlook
in \$000s	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	1,161.3	1,209.3	1,348.2	1,348.2	1,474.9	126.8	9.4	1,572.0	1,605.0
Materials and Supplies	8.8	5.9	12.2	12.2	12.4	0.2	1.4	12.6	12.8
Equipment	4.7	0.8	6.8	6.8	6.9	0.1	2.2	7.1	7.2
Services & Rents	156.7	192.0	212.6	212.6	217.2	4.6	2.2	221.7	226.1
Contributions to Capital	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contributions to Reserve/Res Funds	1.8	1.8	1.8	1.8	1.8	0.0	0.0	1.8	1.8
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Interdivisional Charges	8.3	4.1	11.8	11.8	11.8	0.0	0.0	11.8	11.8
TOTAL GROSS EXPENDITURES	1,341.6	1,413.9	1,593.3	1,593.3	1,725.0	131.7	8.3	1,826.9	1,864.6
Interdivisional Recoveries	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Provincial Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Federal Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
User Fees & Donations	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Transfers from Capital Fund	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Contribution from Reserve/Res Funds	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Other Revenues	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL REVENUE	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
TOTAL NET EXPENDITURES	1,341.6	1,413.9	1,593.3	1,593.3	1,725.0	131.7	8.3	1,826.9	1,864.6
APPROVED POSITIONS**	10.0	10.0	11.0	11.0	12.0	1.0	9.1	12.0	12.0

* Based on Q3 Corporate Variance Report forecast figures.

** Based on Approved Budgeted Positions

**Appendix D
Inflows/Outflows to/from Reserves & Reserve Funds**

Reserve / Reserve Fund Name (in 000s)	Reserve / Reserve Fund Number	Proposed Withdrawals (-) / Contributions (+)		
		2014 \$	2015 \$	2016 \$
Office of the Auditor General Insurance Reserve	XR1010	6.8	6.8	6.8
Office of the Integrity Commissioner Insurance Reserve	XR1010	4.2	4.2	4.2
Office of the Lobbyist Registrar Insurance Reserve	XR1010	1.4	1.4	1.4
Office of the Ombudsman Insurance Reserve	XR1010	1.8	1.8	1.8