

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

**2013 Operating Budget**

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**Budget Request Overview  
Budget Committee – December 3, 4, 5 and 6, 2012**

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**2013 Operating Budget**

**Accountability Officers (Auditor General,  
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**Accountability Officers (Auditor General,  
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**2013 Operating Budget**

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**PART I: 2013 OPERATING BUDGET**

**Executive Summary**

- This Budget Request Overview presents the requests of the four (4) Accountability Officers' 2013 Operating Budget and acts as a reference document to accompany the 2013 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 Audit Committee on October 25, 2012 and is being transmitted to Budget Committee by Audit Committee (<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2012.AU9.3>). 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' 2013 Budget Requests is \$7,263.4 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	4,378.2	4,378.2
Office of the Integrity Commissioner	249.6	249.6
Office of the Lobbyist Registrar	1,065.4	1,065.4
Office of the Ombudsman	1,570.1	1,570.1
<b>Total 2013 Budget Request</b>	<b>7,263.4</b>	<b>7,263.4</b>

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1. The 2013 Base Budget Requests of \$7,233.7 thousand gross and net:

	Gross (\$000s)	Net (\$000s)
Office of the Auditor General	4,378.2	4,378.2
Office of the Integrity Commissioner	254.9	254.9
Office of the Lobbyist Registrar	1,122.5	1,122.5
Office of the Ombudsman	1,478.1	1,478.1
<b>Total 2013 Base Budget</b>	<b>7,233.7</b>	<b>7,233.7</b>

2. The 2013 Budget Reductions of \$62.3 thousand gross and net:

	Gross (\$000s)	Net (\$000s)	% of 2012 Net Budget
Office of the Integrity Commissioner	(5.3)	(5.3)	(2.4%)
Office of the Lobbyist Registrar	(57.1)	(57.1)	(5.3%)
<b>Total 2013 Budget Reductions</b>	<b>(62.3)</b>	<b>(62.3)</b>	<b>(0.9%)</b>

3. The 2013 New/Enhanced Request of \$92.0 thousand gross and net:

	Gross (\$000s)	Net (\$000s)
Office of the Ombudsman	92.0	92.0
<b>Total 2013 Base Budget</b>	<b>92.0</b>	<b>92.0</b>

# Accountability Officers (Auditor General, Integrity Commissioner, 2013 Operating Budget Lobbyist Registrar and Ombudsman)

**Table 1: 2013 Budget Requests**

(In \$000s)	2012		2013 Budget				Change - 2013 Total Submission v. 2012 Appvd. Budget		FY Incremental Outlook	
	2012 Appvd. Budget	2012 Projected Actual*	2013 Base Budget	2013 Budget Reduction	2013 New/Enhanced	2013 Total Budget Request			2014	2015
	\$	\$	\$	\$	\$	\$			%	\$
<b>GROSS EXP.</b>										
Office of the Auditor General	4,354.4	4,063.0	4,378.2	0.0	0.0	4,378.2	23.8	0.6	329.2	2.8
Office of the Integrity Commissioner	215.0	211.0	254.9	(5.3)	0.0	249.6	34.7	16.1	7.8	2.5
Office of the Lobbyist Registrar	1,081.3	856.3	1,122.5	(57.1)	0.0	1,065.4	(15.9)	(1.5)	18.5	14.1
Office of the Ombudsman	1,444.8	1,443.4	1,478.1	0.0	92.0	1,570.1	125.3	8.7	63.1	31.0
	<b>7,095.6</b>	<b>6,573.6</b>	<b>7,233.7</b>	<b>(62.3)</b>	<b>92.0</b>	<b>7,263.4</b>	<b>167.8</b>	<b>2.4</b>	<b>418.5</b>	<b>50.4</b>
<b>REVENUE</b>										
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	9.0	8.4	0.0	0.0	0.0	0.0	(9.0)	(100.0)	0.0	0.0
Office of the Ombudsman	0.0	0.6	0.0	0.0	0.0	0.0	0.0	NA	0.0	0.0
	<b>9.0</b>	<b>9.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>(9.0)</b>	<b>(100.0)</b>	<b>0.0</b>	<b>0.0</b>
<b>NET EXP.</b>										
Office of the Auditor General	4,354.4	4,063.0	4,378.2	0.0	0.0	4,378.2	23.8	0.6	329.2	2.8
Office of the Integrity Commissioner	215.0	211.0	254.9	(5.3)	0.0	249.6	34.7	16.1	7.8	2.5
Office of the Lobbyist Registrar	1,072.3	847.9	1,122.5	(57.1)	0.0	1,065.4	(6.9)	(0.6)	18.5	14.1
Office of the Ombudsman	1,444.8	1,442.8	1,478.1	0.0	92.0	1,570.1	125.3	8.7	63.1	31.0
	<b>7,086.6</b>	<b>6,564.7</b>	<b>7,233.7</b>	<b>(62.3)</b>	<b>92.0</b>	<b>7,263.4</b>	<b>176.8</b>	<b>2.5</b>	<b>418.5</b>	<b>50.4</b>
<b>Approved Positions**</b>										
Office of the Auditor-General	29.0	29.0	29.0	0.0	0.0	29.0	0.0	0.0	29.0	29.0
Office of the Integrity Commissioner	1.5	1.5	2.0	0.0	0.0	2.0	0.5	33.3	2.0	2.0
Office of the Lobbyist Registrar	8.3	8.3	8.3	0.0	0.0	8.3	0.0	0.0	8.3	8.3
Office of the Ombudsman	10.0	10.0	10.0	0.0	1.0	11.0	1.0	10.0	11.0	11.0
	<b>48.8</b>	<b>48.8</b>	<b>49.3</b>	<b>0.0</b>	<b>1.0</b>	<b>50.3</b>	<b>1.5</b>	<b>3.1</b>	<b>50.3</b>	<b>50.3</b>

\* Based on Q3 Corporate Variance Report forecast figures.

\*\* Based on Approved Budgeted Positions

- The 2013 Operating Budget Request for the four (4) Accountability Officers totalling \$7,263.4 thousand net comprises a base budget request of \$7,233.7 thousand net and a budget reduction of \$62.3 thousand net.
  - The Office of the Auditor General 2013 budget request of \$4,378.2 thousand net, includes:
    - base budget pressures of \$23.8 thousand net, which include economic factor adjustments for non-payroll items, budgetary provision for external auditor contract, and progression pay increases, offset by adjustments in benefits.

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**2013 Operating Budget**

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These result in an increase of \$23.8 thousand or 0.6% from the 2012 Approved Operating Budget of \$4,354.4 thousand net.

- The Office of the Integrity Commissioner 2013 budget request of \$249.6 thousand net, includes:
  - base budget pressures of \$39.9 thousand net, which include additional working days for the Administrative Assistant position, reversal of one-time reduction for non-payroll budget, economic factor adjustments for non-payroll items, and provision for progression pay increase.
  - a budget reduction of \$5.3 thousand net that represents a reduction equivalent to 2.4% of the 2012 Approved Net Operating Budget.

These result in an increase of \$34.7 thousand or 16.1% from the 2012 Approved Operating Budget of \$215.0 thousand net.

- The Office of the Lobbyist Registrar 2013 budget request of \$1,065.4 thousand net, includes:
  - base budget pressures of \$50.2 thousand net, which include budgetary provision for progression pay increase and benefit adjustment, reversal of partial gapping, and economic factor adjustments for non-payroll items.
  - a budget reduction of \$57.1 thousand net that represents a reduction equivalent to 5.3% of the 2012 Approved Net Operating Budget

These result in a decrease of \$6.9 thousand or 0.6% from the 2012 Approved Operating Budget of \$1,072.3 thousand net.

- The Office of the Ombudsman 2013 budget request of \$1,570.1 thousand net, includes:
  - base budget pressures of \$33.3 thousand net, which include budgetary provision for progression pay increase and benefit adjustment, and economic factor adjustments for non-payroll items.
  - new/enhancement request of \$92.0 thousand.

These result in an increase of \$125.3 thousand or 8.7% from the 2012 Approved Operating Budget of \$1,444.8 thousand net.

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

**2013 Operating Budget**

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- 2013 budget request does not include cost of living allowance (COLA) adjustments as per Corporate guidelines as pressures have been budgeted in Non Program.
- If the Budget Committee adopts the 2013 budget requests for the Accountability Offices, the budget outlook will increase by \$418.5 thousand net in 2014 and \$50.4 thousand net in 2015 to maintain the requested 2013 service level. In 2014, it includes budgetary provision for progression pay increases in accordance with employment agreements and corporate policies for non-union staff, benefit rate adjustments, budgetary provisions for external auditor contract and reversal of gapping for the Office of the Auditor General, but excludes cost of living allowance (COLA) adjustments as per Corporate Guidelines as provisions have been made in Non Program. In 2015, the outlook includes budget provisions for progression pay increases and for external auditor contract for the Office of the Auditor General.

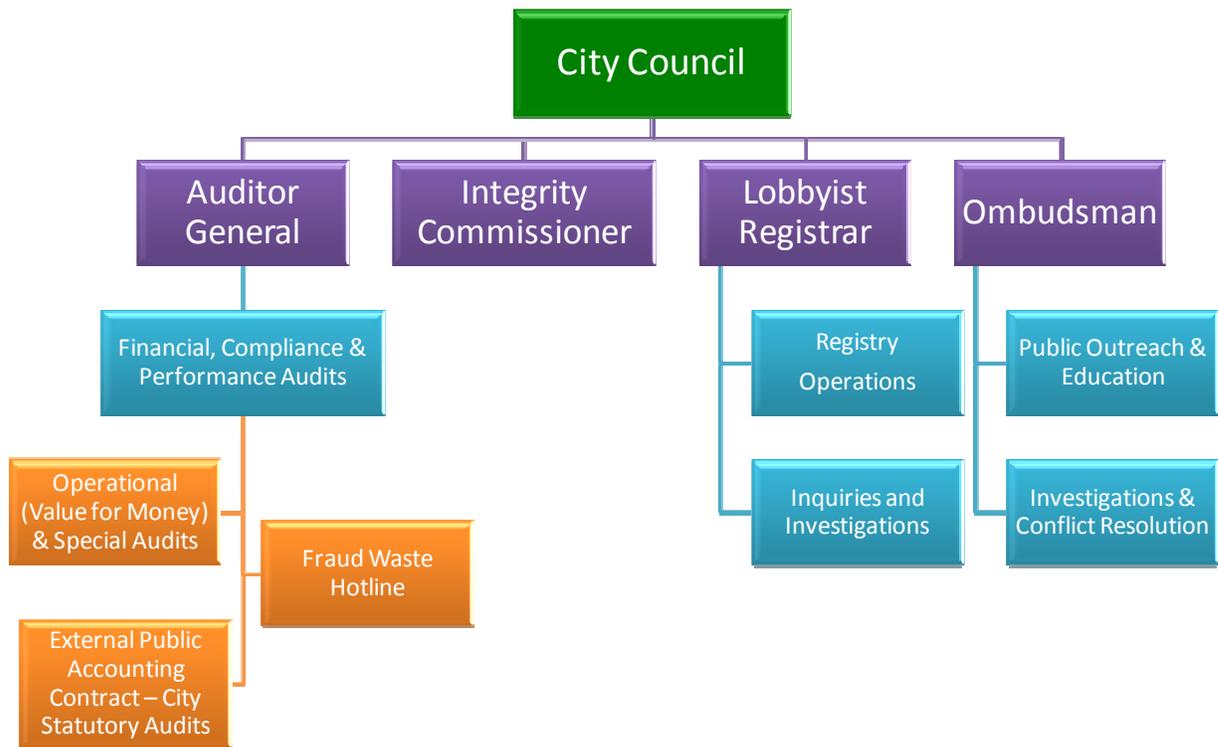
**Accountability Officers (Auditor General,  
Integrity Commissioner,  
Lobbyist Registrar and Ombudsman)**

**2013 Operating Budget**

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**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.
- 2013 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 2013 operating budget request to Audit Committee which was considered by the Audit Committee on October 25, 2012.

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2013 Operating Budget Lobbyist Registrar and Ombudsman)**

**PART III: 2013 BASE BUDGET SUMMARY**

**Office of the Auditor General**

	2012 Appvd. Budget	2013 Base Budget	Change - 2013 Base Budget vs. 2012 Appvd. Budget		FY Incremental Base Outlook	
					2014	2015
(In \$000s)	\$	\$	\$	%	\$	\$
<b>GROSS EXP.</b>	4,354.4	4,378.2	23.8	0.6	329.2	2.8
<b>REVENUE</b>	0.0	0.0	0.0	NA	0.0	0.0
<b>NET EXP.</b>	4,354.4	4,378.2	23.8	0.6	329.2	2.8
<b>Approved Positions</b>	29.0	29.0	0.0	0.0	29.0	29.0

The Office of the Auditor General's 2012 base budget request of \$4,378.2 thousand net represents an increase of \$23.8 thousand or 0.6% from 2012 Approved Operating Budget of \$4,354.4 thousand net.

The major drivers for the base budget increase are:

- Budgetary provision for increase in the external auditor contract of \$21.8 thousand;
- Annualization of \$12.0 thousand relating to budgetary provision for progression pay increase but offset by benefit adjustments of \$12 thousand; and
- Economic factor adjustments for non-payroll items of \$2 thousand.

No COLA adjustment has been included in the 2013 base budget in accordance to the Corporation's budget guidelines.

There is no change in the approved positions as a result of the 2013 Base Budget.

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

**2013 Operating Budget**

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***Office of the Integrity Commissioner***

(In \$000s)	2012 Appvd. Budget	2013 Base Budget	Change - 2013 Base Budget vs. 2012 Appvd. Budget		FY Incremental Base Outlook	
					2014	2015
	\$	\$	\$	%	\$	\$
<b>GROSS EXP.</b>	215.0	254.9	39.9	18.6	2.5	2.5
<b>REVENUE</b>	0.0	0.0	0.0	NA	0.0	0.0
<b>NET EXP.</b>	215.0	254.9	39.9	18.6	2.5	2.5
<b>Approved Positions</b>	1.5	2.0	0.5	33.3	2.0	2.0

The Office of the Integrity Commissioner's 2013 base budget request of \$254.9 thousand net represents an increase of \$39.9 thousand or 18.6% from the 2012 Approved Operating Budget of \$215.0 thousand net.

The major drivers for the base budget increase are:

- Base expenditure changes of \$32.9 thousand related to 104 additional working days for the Administrative Assistant position in 2013 to reflect increased workload of the Office.
- Reversal of one-time 2012 reduction in non-payroll budget of \$5.3 thousand; and
- Annualization of \$1.4 thousand related to budgetary provision for progression pay increase.

No COLA adjustment has been included in the 2013 base budget in accordance to the Corporation's budget guidelines.

There is a 0.5 FTE change in the approved positions as a result of the 2013 Base Budget with one position changing from part-time to full-time.

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2013 Operating Budget Lobbyist Registrar and Ombudsman)**

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**Office of the Lobbyist Registrar**

	2012 Appvd. Budget	2013 Base Budget	Change - 2013 Base Budget vs. 2012 Appvd. Budget		FY Incremental Base Outlook	
					2014	2015
(In \$000s)	\$	\$	\$	%	\$	\$
<b>GROSS EXP.</b>	1,081.3	1,122.5	41.2	3.8	18.5	14.1
<b>REVENUE</b>	9.0	0.0	(9.0)	(100.0)	0.0	0.0
<b>NET EXP.</b>	1,072.3	1,122.5	50.2	4.7	18.5	14.1
<b>Approved Positions</b>	8.3	8.3	0.0	0.0	8.3	8.3

The Office of the Lobbyist Registrar's 2013 base budget request of \$1,122.5 thousand net represents an increase of \$50.2 thousand or 4.7% from the 2012 Approved Operating Budget of \$1,072.3 thousand net.

The major drivers for the base budget increase are:

- Reversal of partial gapping in 2012 of \$26.6 thousand;
- Annualization of \$18.8 thousand related to budgetary provision for progression pay increase; and
- Budgetary provision for economic factor adjustments of \$4.8 thousand related to non-payroll items and benefit adjustment.

No COLA adjustment has been included in the 2013 base budget in accordance to the Corporation's budget guidelines.

There is no change in the approved positions as a result of the 2013 Base Budget.

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

**2013 Operating Budget**

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***Office of the Ombudsman***

(In \$000s)	2012 Appvd. Budget	2013 Base Budget	Change - 2013 Base Budget vs. 2012 Appvd. Budget		FY Incremental Base Outlook	
					2014	2015
	\$	\$	\$	%	\$	\$
<b>GROSS EXP.</b>	1,444.8	1,478.1	33.3	2.3	29.6	30.0
<b>REVENUE</b>	0.0	0.0	0.0	NA	0.0	0.0
<b>NET EXP.</b>	1,444.8	1,478.1	33.3	2.3	29.6	30.0
<b>Approved Positions</b>	10.0	10.0	0.0	0.0	10.0	10.0

The Office of the Ombudsman's 2013 base budget request of \$1,478.1 thousand net represents an increase of \$33.3 thousand or 2.3% from the 2012 Approved Operating Budget of \$1,444.8 thousand net.

The major drivers for the base budget increase are:

- Annualization of \$26.0 thousand related to budgetary provision for progression pay increase; and
- Budgetary provision for economic factor adjustments of \$7.3 thousand related to non-payroll items and benefit adjustment.

No COLA adjustment has been included in the 2013 base budget in accordance to the Corporation's budget guidelines.

There is no change in the approved positions as a result of the 2013 Base Budget.

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

**2013 Operating Budget**

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**2014 and 2015 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 2013 Base Budget Request for the Accountability Officers will result in incremental cost of \$379.7 thousand net in 2014 and \$49.4 thousand net in 2015. Details of the future year costs are as follows:

***Office of the Auditor General***

2014 Base Outlook totals \$329.2 thousand net

- Reversal of 2012 gapping of \$295.6 thousand
- Budgetary provision of \$23.7 thousand increase in external auditor contract
- Budgetary provision of \$9.9 thousand of up to 3% progression pay increases for eligible non-union staff

2015 Base Outlook totals \$2.8 thousand net

- Budgetary provisions of \$2.8 thousand of up to 3% progression pay increases for eligible non-union staff

***Office of the Integrity Commissioner***

2014 Base Outlook totals \$2.5 thousand net

- Budgetary provisions of \$2.5 thousand of up to 3% progression pay increases for eligible non-union staff

2015 Base Outlook totals \$2.5 thousand net

- Budgetary provisions of \$2.5 thousand of up to 3% progression pay increases for eligible non-union staff

***Office of the Lobbyist Registrar***

2014 Base Outlook totals \$18.5 thousand net

- Budgetary provisions of \$18.5 thousand of up to 3% progression pay increases for eligible non-union staff

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

**2013 Operating Budget**

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2015 Base Outlook totals \$14.1 thousand net

- Budgetary provisions of \$14.1 thousand of up to 3% progression pay increases for eligible non-union staff

***Office of the Ombudsman***

2014 Base Outlook totals \$29.6 thousand net

- Budgetary provisions of \$29.6 thousand of up to 3% progression pay increases for eligible non-union staff

2015 Base Outlook totals \$30.0 thousand net

- Budgetary provisions of \$30.0 thousand of up to 3% progression pay increases for eligible non-union staff

No COLA is included for 2014 and 2015 base outlook for the Accountability Officers per Corporate guidelines as this will be budgeted in Non Program.

**PART IV: 2013 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 \$5.3 thousand net, which comprise one-time reductions in non-payroll expenditures such as office stationery, legal professional services and blackberry costs.

The reduction of \$5.3 thousand net represents a reduction equivalent to 2.4% of the 2012 Approved Operating Budget. Any further reduction will significantly affect the operations of the Office. After a budget reduction of \$5.3 thousand net, Office of the Integrity Commissioner will only have \$17.4 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 \$57.1 thousand net, which represents salary budget to actual adjustment.

The reduction of \$57.1 thousand net represents a reduction equivalent to 5.3% of the 2012 Approved Operating Budget.

***Office of the Ombudsman***

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

**PART V: 2013 NEW REQUESTS**

- ***Office of the Ombudsman***

The Office of Ombudsman submitted a new request of \$92.0 thousand net for partial year budget requirement (9 months) of one additional Ombudsman Investigator.

The Office currently has 3 investigators. One additional investigator is being requested as part of the Ombudsman's 2013 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 2013 and will be assessed for the 2014 budget.

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

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2013 Operating Budget Lobbyist Registrar and Ombudsman)**

## Appendix A – 2012 Budget Variance Review

- The Accountability Officers' 2012 Operating Variance as of September projects a surplus of \$521.9 thousand by year-end from the total 2012 Approved Operating Budget of \$7,086.6 thousand.

Accountability Offices (In \$000s)	2010 Actuals	2011 Actuals	2012 Approved Budget	2012 Projected Actuals*	2012 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	\$	%
Gross Expenditures	6,383.7	6,480.5	7,095.6	6,573.6	(521.9)	(7.4)
Revenues	(8.4)	(33.3)	(9.0)	(9.0)	0.0	0.0
Net Expenditures	<b>6,375.3</b>	<b>6,447.2</b>	<b>7,086.6</b>	<b>6,564.7</b>	<b>(521.9)</b>	<b>(7.4)</b>
<b>Approved Positions</b>	<b>48.8</b>	<b>48.8</b>	<b>48.8</b>	<b>48.8</b>	<b>0.0</b>	<b>0.0</b>

\* Based on Q3 Corporate Variance Report forecast figures.

\*\* Based on Approved Budgeted Positions

- The Office of the Auditor General**

The Office of the Auditor General projects a 2012 year-end expenditure surplus of \$291.4 thousand from 2012 Approved Operating Budget of \$4,354.4 thousand, mainly due to savings from staff vacancies and lower spending in non-payroll items.

Office of Auditor General (In \$000s)	2010 Actuals	2011 Actuals	2012 Approved Budget	2012 Projected Actuals*	2012 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	\$	%
Gross Expenditures	4,197.8	4,254.4	4,354.4	4,063.0	(291.4)	(6.7)
Revenues	(8.4)	(33.3)	0.0	0.0	0.0	0.0
Net Expenditures	<b>4,189.4</b>	<b>4,221.1</b>	<b>4,354.4</b>	<b>4,063.0</b>	<b>(291.4)</b>	<b>(6.7)</b>
<b>Approved Positions**</b>	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,  
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- ***The Office of the Integrity Commissioner***

The Office of the Integrity Commissioner projects a 2012 year-end expenditure surplus of \$4.0 thousand from 2012 Approved Operating Budget of \$215.0 thousand, mainly due to lower spending in non-payroll items.

<b>Office of Integrity Commissioner</b> (In \$000s)	<b>2010 Actuals</b>	<b>2011 Actuals</b>	<b>2012 Approved Budget</b>	<b>2012 Projected Actuals*</b>	<b>2012 Appvd. Budget vs Projected Actuals Variance</b>	
	\$	\$	\$	\$	\$	%
Gross Expenditures	199.2	185.2	215.0	211.0	(4.0)	(1.9)
Revenues	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditures	<b>199.2</b>	<b>185.2</b>	<b>215.0</b>	<b>211.0</b>	<b>(4.0)</b>	<b>(1.9)</b>
<b>Approved Positions</b>	0.5	1.5	1.5	1.5	0.0	0.0

- ***The Office of the Lobbyist Registrar***

The Office of the Lobbyist Registrar projects a 2012 year-end expenditure surplus of \$224.4 thousand from the 2012 Approved Operating Budget of \$1,072.3 thousand, mainly due to staff vacancies during the year and lower spending in non-payroll items.

<b>Office of the Lobbyist Registrar</b> (In \$000s)	<b>2010 Actuals</b>	<b>2011 Actuals</b>	<b>2012 Approved Budget</b>	<b>2012 Projected Actuals*</b>	<b>2012 Appvd. Budget vs Projected Actuals Variance</b>	
	\$	\$	\$	\$	\$	%
Gross Expenditures	632.3	699.3	1,081.3	856.3	(225.1)	(20.8)
Revenues	0.0	0.0	(9.0)	(8.4)	0.6	0.0
Net Expenditures	<b>632.3</b>	<b>699.3</b>	<b>1,072.3</b>	<b>847.9</b>	<b>(224.4)</b>	<b>(20.9)</b>
<b>Approved Positions</b>	8.3	8.3	8.3	8.3	0.0	0.0

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2013 Operating Budget Lobbyist Registrar and Ombudsman)**

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- ***The Office of the Ombudsman***

The Office of the Ombudsman projects a 2012 year-end expenditure surplus of \$2.1 thousand from the 2012 Approved Operating Budget of \$1,444.8 thousand, mainly due to lower spending in non-payroll items during the year.

<b>Office of the Ombudsman  (In \$000s)</b>	<b>2010 Actuals</b>	<b>2011 Actuals</b>	<b>2012 Approved Budget</b>	<b>2012 Projected Actuals*</b>	<b>2012 Appvd. Budget vs Projected Actuals Variance</b>	
	\$	\$	\$	\$	\$	%
Gross Expenditures	1,354.4	1,341.6	1,444.8	1,443.4	(1.5)	(0.1)
Revenues	0.0	0.0	0.0	(0.6)	(0.6)	0.0
Net Expenditures	<b>1,354.4</b>	<b>1,341.6</b>	<b>1,444.8</b>	<b>1,442.8</b>	<b>(2.1)</b>	<b>(0.1)</b>
<b>Approved Positions</b>	7.0	10.0	10.0	10.0	0.0	0.0

**Impacts of the 2012 Operating Variance on the 2013 Budget Request**

There are no impacts on the 2013 Budget Requests as a result of the 2012 experience.

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2013 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix B1 – Office of the Auditor General  
2013 Base Request vs. 2012 Approved Budget**

(In \$000s)	Summary of 2013 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2014	2015
		\$	\$	\$	\$	\$
<b>2012 Council Approved Operating Budget</b>	<b>29.0</b>	<b>4,271.4</b>		<b>4,271.4</b>		
In-Year Budget Adjustments		83.0		83.0		
<b>2012 Adjusted Operating Budget</b>	<b>29.0</b>	<b>4,354.4</b>		<b>4,354.4</b>		
<b>Prior Year Impacts:</b>						
Annualizations from Prior Year		12.0		12.0	9.9	2.8
Reversals from Prior Year					295.6	
<b>Economic Increases:</b>						
Salary		(12.0)		(12.0)		
Non Salary		2.0		2.0		
<b>2013 Adjusted Base Budget</b>	<b>29.0</b>	<b>4,356.4</b>		<b>4,356.4</b>	<b>305.5</b>	<b>2.8</b>
Base Expenditure Changes		21.8		21.8	23.7	
Base Revenue Changes						
<b>2013 Base Budget Request</b>	<b>29.0</b>	<b>4,378.2</b>		<b>4,378.2</b>	<b>329.2</b>	<b>2.8</b>

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

**2013 Operating Budget**

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**Appendix B2 – Office of the Integrity Commissioner  
2013 Base Request vs. 2012 Approved Budget**

(In \$000s)	Summary of 2013 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2014	2015
		\$	\$	\$	\$	\$
<b>2012 Council Approved Operating Budget</b>	<b>1.5</b>	<b>211.1</b>		<b>211.1</b>		
Technical Adjustments						
In-Year Budget Adjustments		3.9		3.9		
<b>2012 Adjusted Operating Budget</b>	<b>1.5</b>	<b>215.0</b>		<b>215.0</b>		
<b>Prior Year Impacts:</b>						
Annualizations from Prior Year		1.4		1.4	2.5	2.5
Reversals from Prior Year		5.3		5.3		
<b>Economic Increases:</b>						
Salary						
Non Salary		0.4		0.4		
<b>2013 Adjusted Base Budget</b>	<b>1.5</b>	<b>222.0</b>		<b>222.0</b>	<b>2.5</b>	<b>2.5</b>
Base Expenditure Changes	0.5	32.9		32.9		
Base Revenue Changes						
<b>2013 Base Budget Request</b>	<b>2.0</b>	<b>254.9</b>		<b>254.9</b>	<b>2.5</b>	<b>2.5</b>

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

**2013 Operating Budget**

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**Appendix B3 – Office of the Lobbyist Registrar  
2013 Base Request vs. 2012 Approved Budget**

(In \$000s)	Summary of 2013 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2014	2015
		\$	\$	\$	\$	\$
<b>2012 Council Approved Operating Budget</b>	<b>8.3</b>	<b>1,061.4</b>	<b>9.0</b>	<b>1,052.4</b>		
Technical Adjustments						
In-Year Budget Adjustments		19.9		19.9		
<b>2012 Adjusted Operating Budget</b>	<b>8.3</b>	<b>1,081.3</b>	<b>9.0</b>	<b>1,072.3</b>		
<b>Prior Year Impacts:</b>						
Annualizations from Prior Year		18.8		18.8	18.5	14.1
Reversals from Prior Year		17.6	(9.0)	26.6		
<b>Economic Increases:</b>						
Salary		3.3		3.3		
Non Salary		1.5		1.5		
<b>2013 Adjusted Base Budget</b>	<b>8.3</b>	<b>1,122.5</b>		<b>1,122.5</b>	<b>18.5</b>	<b>14.1</b>
Base Expenditure Changes						
Base Revenue Changes						
<b>2013 Base Budget Request</b>	<b>8.3</b>	<b>1,122.5</b>		<b>1,122.5</b>	<b>18.5</b>	<b>14.1</b>

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

**2013 Operating Budget**

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**Appendix B4 – Office of the Ombudsman  
2013 Base Request vs. 2012 Approved Budget**

(In \$000s)	Summary of 2013 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2014	2015
		\$	\$	\$	\$	\$
<b>2012 Council Approved Operating Budget</b>	<b>10.0</b>	<b>1,421.1</b>		<b>1,421.1</b>		
In-Year Budget Adjustments		23.7		23.7		
<b>2012 Adjusted Operating Budget</b>	<b>10.0</b>	<b>1,444.8</b>		<b>1,444.8</b>		
<b>Prior Year Impacts:</b>						
Annualizations from Prior Year		26.0		26.0	29.6	30.0
Reversals from Prior Year						
<b>Economic Increases:</b>						
Salary		2.6		2.6		
Non Salary		4.7		4.7		
<b>2013 Adjusted Base Budget</b>	<b>10.0</b>	<b>1,478.1</b>		<b>1,478.1</b>	<b>29.6</b>	<b>30.0</b>
Base Expenditure Changes		(0.0)		(0.0)		
Base Revenue Changes						
<b>2013 Base Budget Request</b>	<b>10.0</b>	<b>1,478.1</b>		<b>1,478.1</b>	<b>29.6</b>	<b>30.0</b>

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2013 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix C1  
2013 Budget Request Summary by Expenditure Category  
Office of the Auditor General**

	2010	2011	2012	2012	2013	Change from		2014	2015
	Actuals	Actuals	Approved Budget	Projected Actuals*	Budget Request	2012 Approved Budget	%	Outlook	Outlook
in \$000s	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	3,826.1	3,840.5	3,897.1	3,650.9	3,897.1	(0.0)	(0.0)	4,202.5	4,205.3
Materials and Supplies	6.1	8.0	15.2	9.9	15.5	0.2	1.6	15.5	15.5
Equipment	5.4	4.0	7.6	4.0	7.8	0.2	2.2	7.8	7.8
Services & Rents	332.2	373.1	405.4	369.3	428.7	23.3	5.8	452.4	452.4
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	6.5	6.8	6.8	6.8	6.8	0.0	0.0	6.8	6.8
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
Interdivisional Charges	21.4	21.9	22.3	22.0	22.3	0.0	0.0	22.3	22.3
<b>TOTAL GROSS EXPENDITURES</b>	<b>4,197.8</b>	<b>4,254.4</b>	<b>4,354.4</b>	<b>4,063.0</b>	<b>4,378.2</b>	<b>23.8</b>	<b>0.6</b>	<b>4,707.3</b>	<b>4,710.1</b>
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	8.4	33.3	0.0	0.0	0.0	0.0	n/a	0.0	0.0
<b>TOTAL REVENUE</b>	<b>8.4</b>	<b>33.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>n/a</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL NET EXPENDITURES</b>	<b>4,189.4</b>	<b>4,221.1</b>	<b>4,354.4</b>	<b>4,063.0</b>	<b>4,378.2</b>	<b>23.8</b>	<b>0.6</b>	<b>4,707.3</b>	<b>4,710.1</b>
<b>APPROVED POSITIONS**</b>	<b>29.0</b>	<b>29.0</b>	<b>29.0</b>	<b>29.0</b>	<b>29.0</b>	<b>0.0</b>	<b>0.0</b>	<b>29.0</b>	<b>29.0</b>

\* Based on Q3 Corporate Variance Report forecast figures.

\*\* Based on Approved Budgeted Positions

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2013 Operating Budget Lobbyist Registrar and Ombudsman)**

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

	2010	2011	2012	2012	2013	Change from		2014	2015
	Actuals	Actuals	Approved Budget	Projected Actuals*	Budget Request	2012 Approved Budget		Outlook	Outlook
in \$000s	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	188.5	179.0	197.9	193.9	232.2	34.3	17.3	234.7	237.2
Materials and Supplies	0.3	0.5	1.2	1.2	1.2	0.1	4.8	1.5	1.5
Equipment	0.0	0.0	0.0	0.0	0.0	0.0	2.2	0.0	0.0
Services & Rents	5.3	1.3	11.3	11.3	11.6	0.3	2.6	16.6	16.6
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	4.0	4.1	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	1.1	0.2	0.4	0.4	0.4	0.0	0.0	0.4	0.4
<b>TOTAL GROSS EXPENDITURES</b>	199.2	185.2	215.0	211.0	249.6	34.7	16.1	257.4	259.9
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
<b>TOTAL REVENUE</b>	0.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
<b>TOTAL NET EXPENDITURES</b>	199.2	185.2	215.0	211.0	249.6	34.7	16.1	257.4	259.9
<b>APPROVED POSITIONS**</b>	1.5	1.5	1.5	1.5	2.0	0.5	33.3	2.0	2.0

\* Based on Q3 Corporate Variance Report forecast figures.

\*\* Based on Approved Budgeted Positions

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2013 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix C3  
2013 Budget Request Summary by Expenditure Category**

**Office of the Lobbyist Registrar**

	2010	2011	2012	2012	2013	Change from		2014	2015
	Actuals	Actuals	Approved Budget	Projected Actuals*	Budget Request	2012 Approved Budget		Outlook	Outlook
in \$000s	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	580.3	678.6	989.4	810.3	981.0	(8.4)	(0.9)	999.5	1,013.6
Materials and Supplies	5.3	5.9	10.2	2.7	7.3	(2.8)	(28.0)	7.3	7.3
Equipment	1.1	0.1	2.1	0.0	2.2	0.0	2.2	2.2	2.2
Services & Rents	40.1	12.7	77.6	41.6	72.9	(4.7)	(6.0)	72.9	72.9
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	1.3	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	4.2	0.7	0.6	0.3	0.6	0.0	0.0	0.6	0.6
<b>TOTAL GROSS EXPENDITURES</b>	<b>632.3</b>	<b>699.3</b>	<b>1,081.3</b>	<b>856.3</b>	<b>1,065.4</b>	<b>(15.9)</b>	<b>(1.5)</b>	<b>1,083.9</b>	<b>1,098.0</b>
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	9.0	8.4	0.0	(9.0)	(100.0)	0.0	0.0
<b>TOTAL REVENUE</b>	<b>0.0</b>	<b>0.0</b>	<b>9.0</b>	<b>8.4</b>	<b>0.0</b>	<b>(9.0)</b>	<b>(100.0)</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL NET EXPENDITURES</b>	<b>632.3</b>	<b>699.3</b>	<b>1,072.3</b>	<b>847.9</b>	<b>1,065.4</b>	<b>(6.9)</b>	<b>(0.6)</b>	<b>1,083.9</b>	<b>1,098.0</b>
<b>APPROVED POSITIONS**</b>	<b>8.3</b>	<b>8.3</b>	<b>8.3</b>	<b>8.3</b>	<b>8.3</b>	<b>0.0</b>	<b>0.0</b>	<b>8.3</b>	<b>8.3</b>

\* Based on Q3 Corporate Variance Report forecast figures.

\*\* Based on Approved Budgeted Positions

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2013 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix C4  
2013 Budget Request Summary by Expenditure Category**

**Office of the Ombudsman**

	2010	2011	2012	2012	2013	Change from		2014	2015
	Actuals	Actuals	Approved Budget	Projected Actuals*	Budget Request	2012 Approved Budget	%	Outlook	Outlook
in \$000s	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	1,085.9	1,161.3	1,208.5	1,208.3	1,324.9	116.4	9.6	1,388.1	1,419.0
Materials and Supplies	17.7	8.8	12.1	4.0	12.2	0.2	1.4	12.2	12.2
Equipment	15.8	4.7	6.6	0.7	6.8	0.1	2.2	6.8	6.8
Services & Rents	213.2	156.7	204.1	225.2	212.6	8.5	4.2	212.6	212.6
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	1.7	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	20.1	8.3	11.8	3.4	11.8	0.0	0.0	11.8	11.8
<b>TOTAL GROSS EXPENDITURES</b>	<b>1,354.4</b>	<b>1,341.6</b>	<b>1,444.8</b>	<b>1,443.4</b>	<b>1,570.1</b>	<b>125.3</b>	<b>8.7</b>	<b>1,633.2</b>	<b>1,664.2</b>
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	0.6	0.0	0.0	n/a	0.0	0.0
<b>TOTAL REVENUE</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.6</b>	<b>0.0</b>	<b>0.0</b>	<b>n/a</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL NET EXPENDITURES</b>	<b>1,354.4</b>	<b>1,341.6</b>	<b>1,444.8</b>	<b>1,442.8</b>	<b>1,570.1</b>	<b>125.3</b>	<b>8.7</b>	<b>1,633.2</b>	<b>1,664.2</b>
<b>APPROVED POSITIONS**</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>11.0</b>	<b>1.0</b>	<b>10.0</b>	<b>11.0</b>	<b>11.0</b>

\* Based on Q3 Corporate Variance Report forecast figures.

\*\* Based on Approved Budgeted Positions

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

<b>Reserve / Reserve Fund Name (in 000s)</b>	<b>Reserve / Reserve Fund Number</b>	<b>Proposed Withdrawals (-) / Contributions (+)</b>		
		<b>2013</b>	<b>2014</b>	<b>2015</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Office of the Auditor General</b>				
Insurance Reserve	XR1010	6.8	6.8	6.8
<b>Office of the Integrity Commissioner</b>				
Insurance Reserve	XR1010	4.2	4.2	4.2
<b>Office of the Lobbyist Registrar</b>				
Insurance Reserve	XR1010	1.4	1.4	1.4
<b>Office of the Ombudsman</b>				
Insurance Reserve	XR1010	1.8	1.8	1.8