

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

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**Budget Request Overview  
Budget Committee  
(January 26-29, February 4-5, 13 and 20, 2015)**

**PART I: 2015 OPERATING BUDGET**

Executive Summary .....	1
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**PART II: REPORTING RELATIONSHIPS OF THE ACCOUNTABILITY OFFICERS**

Organization Map.....	6
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**PART III: 2015 BASE BUDGET SUMMARY**

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

**PART IV: 2015 BUDGET REDUCTIONS**

2015 Budget Reductions – Office of the Auditor General .....	13
2015 Budget Reductions – Office of the Integrity Commissioner .....	13
2015 Budget Reductions – Office of the Lobbyist Registrar.....	13
2015 Budget Reductions – Office of the Ombudsman .....	13

**PART V: 2015 NEW REQUESTS**

2015 New/Enhancement Request – Office of the Auditor General.....	14
2015 New/Enhancement Request – Office of the Integrity Commissioner.....	14
2015 New/Enhancement Request – Office of the Ombudsman.....	15

---

<b>Appendix A: 2014 Budget Variance Review.....</b>	<b>16</b>
2014 Budget Variance Review – Office of the Auditor General .....	16
2014 Budget Variance Review – Office of the Integrity Commissioner .....	17
2014 Budget Variance Review – Office of the Lobbyist Registrar .....	17
2014 Budget Variance Review – Office of the Ombudsman .....	18
Impacts of the 2014 Operating Variance on the 2015 Budget Request .....	18

<b>Appendix B1: 2015 Base Request vs. 2014 Approved Budget – Office of the Auditor General.....</b>	<b>19</b>
<b>Appendix B2: 2015 Base Request vs. 2014 Approved Budget – Office of the Integrity Commissioner .....</b>	<b>20</b>
<b>Appendix B3: 2015 Base Request vs. 2014 Approved Budget – Office of the Lobbyist Registrar .....</b>	<b>21</b>
<b>Appendix B4: 2015 Base Request vs. 2014 Approved Budget – Office of the Ombudsman .....</b>	<b>22</b>

<b>Appendix C1: 2015 Budget Request Summary by Expenditure Category – Office of the Auditor General .....</b>	<b>23</b>
<b>Appendix C2: 2015 Budget Request Summary by Expenditure Category – Office of the Integrity Commissioner.....</b>	<b>24</b>
<b>Appendix C3: 2015 Budget Request Summary by Expenditure Category – Office of the Lobbyist Registrar .....</b>	<b>25</b>
<b>Appendix C4: 2015 Budget Request Summary by Expenditure Category – Office of the Ombudsman.....</b>	<b>26</b>

<b>Appendix D: Inflows / Outflows to / from Reserves and Reserves Funds.....</b>	<b>27</b>
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**2015 Operating Budget**

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

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

**2015 Operating Budget**

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**PART I: 2015 OPERATING BUDGET**

**Executive Summary**

- This Budget Request Overview presents the requests of the four (4) Accountability Officers' 2015 Operating Budget and acts as a reference document to accompany the 2015 Operating Budget Request reports that are being submitted by the Offices of the Auditor General, Integrity Commissioner, Lobbyist Registrar and Ombudsman. The Auditor General's budget is normally presented to the Audit Committee prior to consideration before the Budget Committee. The timing of the Budget Committee this year means that the budget request will go before the Budget Committee first. The Auditor General will be reporting to the Audit Committee the Budget Committee-recommended 2015 budget, for information, in February. This practice is consistent with past budgets that follow an election year.
- 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' 2015 Budget Requests is \$8,588.2 thousand gross and net.

	Gross (\$000s)	Net (\$000s)
Office of the Auditor General	4,716.6	4,716.6
Office of the Integrity Commissioner	637.2	637.2
Office of the Lobbyist Registrar	1,123.9	1,123.9
Office of the Ombudsman	2,110.5	2,110.5
<b>Total 2015 Budget Request</b>	<b>8,588.2</b>	<b>8,588.2</b>

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

**2015 Operating Budget**

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- The Budget Requests incorporate new/enhanced requests, and comprise the following:

The 2015 Base Budget Requests of \$7,799.7 thousand gross and net:

	Gross (\$000s)	Net (\$000s)
Office of the Auditor General	4,666.6	4,666.6
Office of the Integrity Commissioner	338.7	338.7
Office of the Lobbyist Registrar	1,123.9	1,123.9
Office of the Ombudsman	1,670.5	1,670.5
<b>Total 2015 Base Budget</b>	<b>7,799.7</b>	<b>7,799.7</b>

The 2015 New/Enhanced Request of \$788.5 thousand gross and net:

	Gross (\$000s)	Net (\$000s)
Office of the Auditor General	50.0	50.0
Office of the Integrity Commissioner	298.5	298.5
Office of the Ombudsman	440.0	440.0
<b>Total 2015 New/Enhanced</b>	<b>788.5</b>	<b>788.5</b>

## Accountability Officers (Auditor General, Integrity Commissioner, 2015 Operating Budget Lobbyist Registrar and Ombudsman)

**Table 1: 2015 Budget Requests**

	2014		2015 Budget				Change - 2015 Total Submission v. 2014 Appvd. Budget		FY Incremental Outlook	
	2014 Appvd. Budget	2014 Projected Actual*	2015 Base Budget	2015 Budget Reduction	2015 New/Enhanced	2015 Total Budget Request			2016	2017
	\$	\$	\$	\$	\$	\$			%	\$
<b>GROSS EXP.</b>										
Office of the Auditor General	4,685.1	4,475.6	4,666.6	0.0	50.0	4,716.6	31.5	0.7	(36.5)	6.7
Office of the Integrity Commissioner	299.1	322.1	338.7	0.0	298.5	637.2	338.1	113.0	108.8	33.7
Office of the Lobbyist Registrar	1,087.4	1,062.4	1,123.9	0.0	0.0	1,123.9	36.5	3.4	22.7	15.7
Office of the Ombudsman	1,635.8	1,635.8	1,670.5	0.0	440.0	2,110.5	474.7	29.0	310.4	29.8
	<b>7,707.4</b>	<b>7,495.9</b>	<b>7,799.7</b>	<b>0.0</b>	<b>788.5</b>	<b>8,588.2</b>	<b>880.7</b>	<b>11.4</b>	<b>405.5</b>	<b>85.9</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	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
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>NA</b>	<b>0.0</b>	<b>0.0</b>
<b>NET EXP.</b>										
Office of the Auditor General	4,685.1	4,475.6	4,666.6	0.0	50.0	4,716.6	31.5	0.7	(36.5)	6.7
Office of the Integrity Commissioner	299.1	322.1	338.7	0.0	298.5	637.2	338.1	113.0	108.8	33.7
Office of the Lobbyist Registrar	1,087.4	1,062.4	1,123.9	0.0	0.0	1,123.9	36.5	3.4	22.7	15.7
Office of the Ombudsman	1,635.8	1,635.8	1,670.5	0.0	440.0	2,110.5	474.7	29.0	310.4	29.8
	<b>7,707.4</b>	<b>7,495.9</b>	<b>7,799.7</b>	<b>0.0</b>	<b>788.5</b>	<b>8,588.2</b>	<b>880.7</b>	<b>11.4</b>	<b>405.5</b>	<b>85.9</b>
<b>Approved Positions**</b>										
Office of the Auditor-General	29.5	29.5	29.5	0.0	0.0	29.5	0.0	0.0	0.0	0.0
Office of the Integrity Commissioner	2.0	2.0	2.0	0.0	2.0	4.0	2.0	100.0	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	6.0	17.0	6.0	54.5	0.0	0.0
	<b>50.8</b>	<b>50.8</b>	<b>50.8</b>	<b>0.0</b>	<b>8.0</b>	<b>58.8</b>	<b>8.0</b>	<b>15.8</b>	<b>0.0</b>	<b>0.0</b>

\* Based on Q3 Corporate Variance Report forecast figures.

- The 2015 Operating Budget Request for the four (4) Accountability Officers totalling \$8,588.2 thousand net comprises a base budget request of \$7,799.7 thousand net and a new/enhanced request of \$788.5 thousand net.
  - The Office of the Auditor General 2015 budget request of \$4,716.6 thousand net, includes:
    - base budget reduction of \$18.5 thousand net as a result of prior year reversals relating to salary and benefit costs, partially offset by COLA

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

**2015 Operating Budget**

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increase, progression pay increase/re-earnable payments, and economic factor adjustments for non-payroll items.

- new/enhancement request of \$50.0 thousand net.

These result in an increase of \$31.5 thousand or 0.7% from the 2014 Approved Operating Budget of \$4,685.1 thousand net.

- The Office of the Integrity Commissioner 2015 budget request of \$637.2 thousand net, includes:

- base budget pressures of \$39.6 thousand net, which include:

- reversal of one-time non-payroll budget reduction in 2014, budgetary provision for COLA and progression pay increases, and economic factor adjustments for non-payroll items.
- Annualization impact for a full-time Integrity Commissioner beginning September 6, 2014 per Council direction.

- new/enhancement request of \$298.5 thousand.

These result in an increase of \$338.1 thousand or 113.0% from the 2014 Approved Operating Budget of \$299.1 thousand net.

- The Office of the Lobbyist Registrar 2015 budget request of \$1,123.9 thousand net, includes:

- base budget pressures of \$36.5 thousand net, which include budgetary provision for progression pay increase, COLA pay increase, and economic factor adjustments for non-payroll items.

These result in an increase of \$36.5 thousand or 3.4% from the 2014 Approved Operating budget of \$1,087.4 thousand.

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

**2015 Operating Budget**

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- The Office of the Ombudsman 2015 budget request of \$2,110.5 thousand net, includes:
  - base budget pressures of \$34.7 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 \$440.0 thousand.

These result in an increase of \$474.7 thousand or 29.0% from the 2014 Approved Operating Budget of \$1,635.8 thousand net.

- If the Budget Committee adopts the 2015 budget requests for the Accountability Offices, the budget outlook will increase by \$405.5 thousand net in 2016 and \$90.9 thousand net in 2017 to maintain the requested 2015 service level. In 2016, it includes budgetary provision for progression pay increase 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 2017, the outlook includes budget provisions for progression pay increases and economic factor adjustments for non-payroll items.





**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

**PART III: 2015 BASE BUDGET SUMMARY**

**Office of the Auditor General**

	2014 Appvd. Budget	2015 Base Budget	Change - 2015 Base Budget vs. 2014 Appvd. Budget		FY Incremental Base Outlook	
					2016	2017
(In \$000s)	\$	\$	\$	%	\$	\$
<b>GROSS EXP.</b>	4,685.1	4,666.6	(18.5)	(0.4)	13.5	11.7
<b>REVENUE</b>	0.0		0.0	NA		
<b>NET EXP.</b>	4,685.1	4,666.6	(18.5)	(0.4)	13.5	11.7
<b>Approved Positions</b>	29.5	29.5	0.0	0.0	29.5	29.5

The Office of the Auditor General's 2015 base budget request of \$4,666.6 thousand net represents a reduction of \$18.5 thousand or 0.4% from 2014 Approved Operating Budget of \$4,685.1 thousand net.

The major drivers for the base budget increases are:

- Salary increase of \$199.5 thousand relating to budgetary provision for increases in progression pay/re-earnable bonus and COLA.
- Economic factor adjustments for non-payroll items of \$2.3 thousand.

The increases are more than offset by the reversal of prior year re-earnable payments, lower actual salary for the new Auditor General as well as benefit cost decrease for a total reduction of \$220.3 thousand net.

There is no change in approved positions as a result of the 2015 Base Budget.

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

**2015 Operating Budget**

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***Office of the Integrity Commissioner***

(In \$000s)	2014 Appvd. Budget	2015 Base Budget	Change - 2015 Base Budget vs. 2014 Appvd. Budget		FY Incremental Base Outlook	
					2016	2017
	\$	\$	\$	%	\$	\$
<b>GROSS EXP.</b>	299.1	338.7	39.6	13.2	16.3	25.2
<b>REVENUE</b>	0.0	0.0	0.0	NA	0.0	0.0
<b>NET EXP.</b>	299.1	338.7	39.6	13.2	16.3	25.2
<b>Approved Positions</b>	2.0	2.0	0.0	0.0	2.0	2.0

The Office of the Integrity Commissioner's 2015 base budget request of \$338.7 thousand net represents an increase of \$39.6 thousand or 13.2% from the 2014 Approved Operating Budget of \$299.1 thousand net.

The major drivers for the base budget increase are:

- Reversal of one-time 2014 reduction in non-payroll budget of \$2.0 thousand
- Annualization impact for full-time Integrity Commissioner \$39.4 thousand
- Progression pay increase of \$3.1 thousand
- COLA adjustment of \$6.1 thousand
- Economic factor adjustments for non-payroll items of \$0.4 thousand

The cost pressures are partially offset by benefit rate adjustments of \$12.4 thousand.

There is no change in approved positions as a result of the 2015 Base Budget.

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

**2015 Operating Budget**

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**Office of the Lobbyist Registrar**

(In \$000s)	2014 Appvd. Budget	2015 Base Budget	Change - 2015 Base Budget vs. 2014 Appvd. Budget		FY Incremental Base Outlook	
					2016	2017
	\$	\$	\$	%	\$	\$
<b>GROSS EXP.</b>	1,087.4	1,123.9	36.5	3.4	22.7	15.7
<b>REVENUE</b>	0.0	0.0	0.0	NA	0.0	0.0
<b>NET EXP.</b>	1,087.4	1,123.9	36.5	3.4	22.7	15.7
<b>Approved Positions</b>	8.3	8.3	0.0	0.0	8.3	8.3

The Office of the Lobbyist Registrar's 2015 base budget request of \$1,123.9 thousand net represents an increase of \$36.5 thousand or 3.4% from the 2014 Approved Operating Budget of \$1,087.4 thousand net.

The major drivers for the base budget increase are:

- Reversal of one-time non-payroll reduction in 2014 of \$20.4 thousand
- Progression pay increase of \$19.8 thousand
- COLA adjustment of \$17.9 thousand
- Benefit rate adjustment of \$10.1 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 \$33.4 thousand.

There is no change in approved positions as a result of the 2015 Base Budget.

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

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***Office of the Ombudsman***

(In \$000s)	2014 Appvd. Budget	2015 Base Budget	Change - 2015 Base Budget vs. 2014 Appvd. Budget		FY Incremental Base Outlook	
					2016	2017
	\$	\$	\$	%	\$	\$
<b>GROSS EXP.</b>	1,635.8	1,670.5	34.7	2.1	30.4	32.5
<b>REVENUE</b>	0.0	0.0	0.0	NA	0.0	0.0
<b>NET EXP.</b>	1,635.8	1,670.5	34.7	2.1	30.4	32.5
<b>Approved Positions</b>	11.0	11.0	0.0	0.0	11.0	11.0

The Office of the Ombudsman's 2015 base budget request of \$1,670.5 thousand net represents an increase of \$34.7 thousand or 2.1% from the 2014 Approved Operating Budget of \$1,635.8 thousand net.

The major drivers for the base budget increase are:

- Progression pay increase of \$25.6 thousand
- COLA adjustment of \$23.4 thousand
- Benefit rate adjustment of \$13.8 thousand
- Economic factor adjustments of \$4.8 thousand related to non-payroll items.

These cost pressures are partially offset by salary budget to actual adjustment of \$33.0 thousand largely due to a change in staff mix.

There is no change in approved positions as a result of the 2015 Base Budget.

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

**2015 Operating Budget**

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**2015 and 2016 Base Outlook: Net Incremental Impacts**

The Base Outlooks are projected based on the Accountability Offices' Base Budget Requests. The Outlooks in Table 1 reflects the total budget requests for the Accountability Offices, including the impact of new/enhanced requests.

Approval of the 2015 Base Budget Request for the Accountability Officers will result in incremental cost of \$82.9 thousand net in 2016 and \$85.2 thousand net in 2017. Details of the future year costs are as follows:

***Office of the Auditor General***

2016 Base Outlook totals \$13.5 thousand net

- Budgetary provisions of \$11.3 thousand for progression/re-earnable and benefit increases
- Economic factor adjustments of \$2.2 thousand related to non-payroll.

2017 Base Outlook totals \$11.7 thousand net

- Budgetary provisions of \$9.5 thousand for progression/re-earnable and benefit increases
- Economic factor adjustments of \$2.2 thousand related to non-payroll.

***Office of the Integrity Commissioner***

2016 Base Outlook totals \$16.3 thousand net

- Budgetary provisions of \$6.0 thousand for an average 2.65% progression pay increase for eligible non-union staff per Corporate guideline
- Benefit rate adjustment of \$9.9 thousand to comply with contract provisions
- Economic factor adjustments of \$0.4 thousand related to non-payroll.

2017 Base Outlook totals \$25.2 thousand net

- Budgetary provisions of \$6.1 thousand for an average 2.65% progression pay increase for eligible non-union staff
- Benefit rate adjustment of \$19.8 thousand to comply with contract provisions
- Economic factor adjustments of \$0.4 thousand related to non-payroll

The above increases are partially offset by a reduction of \$1.1 thousand for the impact of one less working day in 2017 (260 days).

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

**2015 Operating Budget**

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***Office of the Lobbyist Registrar***

2016 Base Outlook totals \$22.7 thousand net

- Budgetary provisions of \$16.7 thousand for an average 2.65% progression pay increase for eligible non-union staff per Corporate guideline
- Benefit rate adjustment of \$4.4 thousand
- Economic factor adjustments of \$1.6 thousand related to non-payroll items.

2017 Base Outlook totals \$15.7 thousand net

- Budgetary provisions of \$9.8 thousand for an average 2.65% progression pay increase for eligible non-union staff
- Benefit rate adjustment of \$2.5 thousand
- Budgetary provision of \$5.0 thousand for required computer software maintenance in order to sustain a completed capital project
- Economic factor adjustments of \$1.7 thousand related to non-payroll items

The above increases are partially offset by a reduction of \$3.2 thousand for the impact of one less working day in 2017 (260 days).

***Office of the Ombudsman***

2016 Base Outlook totals \$30.4 thousand net

- Budgetary provisions of \$22.5 thousand for an average 2.65% progression pay increase for eligible non-union staff per Corporate guideline
- Benefit rate adjustment of \$3.3 thousand
- Economic factor adjustments of \$4.6 thousand related to non-payroll items.

2017 Base Outlook totals \$32.5 thousand net

- Budgetary provisions of \$21.0 thousand for an average 2.65% progression pay increase for eligible non-union staff
- Benefit rate adjustment of \$11.2 thousand
- Economic factor adjustments of \$4.8 thousand related to non-payroll.

The above increases are partially offset by a reduction of \$4.4 thousand for the impact of one less working day in 2017 (260 days).

No COLA is included for 2016 and 2017 base outlook for the Accountability Officers per Corporate guidelines.

**PART IV: 2015 BUDGET REDUCTIONS**

***Office of the Auditor General***

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

***Office of the Integrity Commissioner***

The Office of the Integrity Commissioner submitted a budget reduction of \$0.0 thousand net.

***Office of the Lobbyist Registrar***

The Office of the Lobbyist Registrar submitted a budget reduction of \$0.0 thousand net.

***Office of the Ombudsman***

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

**PART V: 2015 NEW REQUESTS**

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

The Office of the Auditor General submitted an enhancement request of \$50.0 thousand net for third party expertise required for audit projects that are identified in the Auditor General's 2015 Annual Work Plan.

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

The Office of the Integrity Commissioner submitted an enhancement request of \$298.5 thousand net, comprising:

- part-year salary and benefit for 2.0 full-time positions of \$115.7 thousand, comprising:
  - 1 Investigator/Analyst
  - 1 Outreach Coordinator
- one-time set up cost for these positions of \$32.8 thousand, and
- legal and investigative costs of \$150.0 thousand.

These requests build on Council's prior decision to approve a full-time commissioner and will enable the Office to fulfill its statutory duties. It will enable the Office to respond to higher than normal volumes of work, complex cases and the increasing demand for advice and investigations. It will also increase the Office's capacity to provide education and outreach, particularly to Local Boards (Restricted Definition), a sector for which there is insufficient awareness of the applicability of the Standards of Conduct. Please refer to the Commissioner's January 6, 2015 report to Budget Committee for additional information about rationale for these requests.

Approval of this enhancement request will increase total complement from 2 to 4 positions and will have an annualization impact of \$82.9 thousand net in 2016.



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

**2015 Operating Budget**

---

- ***Office of the Ombudsman***

The Office of Ombudsman submitted a new request of \$440.0 thousand net:

- part-year salary and benefit for 6.0 full-time positions of \$360.0 thousand, comprising:
  - 1 Senior Investigator/Legal Advisor
  - 3 Investigators
  - 1 Research Associate
  - 1 Administrative Clerk
- one-time set-up cost of \$80.0 thousand for office reconfiguration, workstations and computers.

In her report to City Council on August 25, 2014 entitled "A Commitment to Oversight: The Origin, Mandate and Purpose of Toronto's Ombudsman," the Ombudsman requested an additional \$800 thousand to fund 6 additional positions. Please refer to the link below for her full report:

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2014.CC55.6>

The additional positions will strengthen the Office's investigative capacity and add internal legal advice along with greater research support for investigations. This will relieve immediate short term pressures to meet the sharp increase of individual complaints and complex systemic challenges.

The capacity and resources of the Office are insufficient for the task mandated by the City of Toronto Act, Municipal Code, and the expanded jurisdiction approved by City Council in May 2014. As such, the pace of work and productivity within the Office is not sustainable. Significant investigations requiring external expertise, legal advice and additional contractors have used up the budget allocation and contractors have had to be laid off to compensate for budgetary shortfalls. A backlog of complaints is emerging and the Office can only prioritize them by the nature and degree of urgency.

Approval of this enhancement request will increase total complement from 11 to 17 positions and will have an annualization impact of \$280.0 thousand net in 2016.

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

There are no new requests for the Office of the Lobbyist Registrar.

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

**2015 Operating Budget**

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**Appendix A – 2014 Budget Variance Review**

- The Accountability Officers' 2014 Operating Variance as of September projects a surplus of \$211.5 thousand at year-end from the total 2014 Approved Operating Budget of \$7,707.4 thousand.

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

The Office of the Auditor General projects a 2014 year-end expenditure surplus of \$209.5 thousand from 2014 Approved Operating Budget of \$4,685.1 thousand, mainly due to lower actual salary and benefit costs.

<b>Office of Auditor General (In \$000s)</b>	<b>2012 Actuals</b>	<b>2013 Actuals</b>	<b>2014 Approved Budget</b>	<b>2014 Projected Actuals*</b>	<b>2014 Appvd. Budget vs Projected Actuals Variance</b>	
	\$	\$	\$	\$	\$	%
Gross Expenditures	4,044.0	4,020.5	4,685.1	4,475.6	(209.5)	(4.5)
Revenues	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditures	<b>4,044.0</b>	<b>4,020.5</b>	<b>4,685.1</b>	<b>4,475.6</b>	<b>(209.5)</b>	<b>(4.5)</b>
<b>Approved Positions</b>	29.0	29.0	29.5	29.5	0.0	0.0

\* Based on Q3 Corporate Variance Report forecast figures.

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

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- ***The Office of the Integrity Commissioner***

The Office of the Integrity Commissioner projects a 2014 year-end expenditure deficit of \$23.0 thousand from 2014 Approved Operating Budget of \$299.1 thousand, mainly due to additional legal and other services that will be required and not included in the 2014 Operating Budget.

Office of Integrity Commissioner (In \$000s)	2012 Actuals	2013 Actuals	2014 Approved Budget	2014 Projected Actuals*	2014 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	\$	%
Gross Expenditures	210.1	244.4	299.1	322.1	23.0	7.7
Revenues	0.0	0.0	0.0	0.0	0.0	0.0
Net Expenditures	<b>210.1</b>	<b>244.4</b>	<b>299.1</b>	<b>322.1</b>	<b>23.0</b>	<b>7.7</b>
Approved Positions	1.5	1.5	2.0	2.0	0.0	0.0

\* Based on Q3 Corporate Variance Report forecast figures.

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

The Office of the Lobbyist Registrar projects a 2014 year-end expenditure surplus of \$25.0 thousand from the 2014 Approved Operating Budget of \$1,087.4 thousand, mainly due to lower salary and benefit costs as a result of staff vacancy during the year.

Office of the Lobbyist Registrar (In \$000s)	2012 Actuals	2013 Actuals	2014 Approved Budget	2014 Projected Actuals*	2014 Appvd. Budget vs Projected Actuals Variance	
	\$	\$	\$	\$	\$	%
Gross Expenditures	855.4	893.6	1,087.4	1,062.4	(25.0)	(2.3)
Revenues	(8.0)	(0.0)	0.0	0.0	0.0	0.0
Net Expenditures	<b>847.4</b>	<b>893.6</b>	<b>1,087.4</b>	<b>1,062.4</b>	<b>(25.0)</b>	<b>(2.3)</b>
Approved Positions	8.3	8.3	8.3	8.3	0.0	0.0

\* Based on Q3 Corporate Variance Report forecast figures.

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

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- **The Office of the Ombudsman**

The Office of the Ombudsman projects the Office will be on budget in 2014 from the 2014 Approved Operating Budget of \$1,635.8 thousand.

<b>Office of the Ombudsman  (In \$000s)</b>	<b>2012 Actuals</b>	<b>2013 Actuals</b>	<b>2014 Approved Budget</b>	<b>2014 Projected Actuals*</b>	<b>2014 Appvd. Budget vs Projected Actuals Variance</b>	
	\$	\$	\$	\$	\$	%
Gross Expenditures	1,413.9	1,600.0	1,635.8	1,635.8	0.0	0.0
Revenues	(0.6)	(9.9)	0.0	0.0	0.0	0.0
Net Expenditures	<b>1,413.3</b>	<b>1,590.0</b>	<b>1,635.8</b>	<b>1,635.8</b>	<b>0.0</b>	<b>0.0</b>
<b>Approved Positions**</b>	10.0	11.0	11.0	11.0	0.0	0.0

\* Based on Q3 Corporate Variance Report forecast figures.

### Impacts of the 2014 Operating Variance on the 2015 Budget Request

The 2015 Budget Requests have been adjusted as a result of the 2014 experience.

The Office of the Auditor General has reduced its 2015 base budget request to reflect lower actual salary and benefit costs, but included a slight increase to hire third party experts with specialized expertise for a future project, so there is almost a nil effect on the operational budget.

The Office of the Integrity Commissioner has submitted an enhancement request to address service needs which have created budgetary pressures in 2014, the funding of which cannot be covered from the current budget.

The Office of the Ombudsman has submitted an enhancement request to address service needs which have created budgetary pressures in 2014 and have been managed by laying off contractors undertaking investigations to compensate for budgetary shortfalls.

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

**2015 Operating Budget**

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**Appendix B1 – Office of the Auditor General  
2015 Base Request vs. 2014 Approved Budget**

(In \$000s)	Summary of 2015 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2016	2017
		\$	\$	\$	\$	\$
<b>2014 Council Approved Operating Budget</b>	29.5	4,685.1		4,685.1		
<b>Prior Year Impacts:</b>						
Reversals from Prior Year		(220.3)		(220.3)		
<b>Salary &amp; economic factor Increases:</b>						
Salary		199.5		199.5	11.3	9.5
Non Salary		2.3		2.3	2.2	2.2
<b>2015 Adjusted Base Budget</b>	29.5	4,666.6		4,666.6	13.5	11.7
Base Expenditure Changes						
Base Revenue Changes						
<b>2015 Base Budget Request</b>	29.5	4,666.6		4,666.6	13.5	11.7

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

**2015 Operating Budget**

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**Appendix B2 – Office of the Integrity Commissioner  
2015 Base Request vs. 2014 Approved Budget**

(In \$000s)	Summary of 2015 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2016	2017
		\$	\$	\$	\$	\$
<b>2014 Council Approved Operating Budget</b>	<b>2.0</b>	<b>299.1</b>		<b>299.1</b>		
<b>Prior Year Impacts:</b>						
Annualizations from Prior Year		40.5		40.5		
Reversals from Prior Year		2.0		2.0		
<b>Salary &amp; economic factor Increases:</b>						
Salary		(3.2)		(3.2)	15.9	24.9
Non Salary		0.4		0.4	0.4	0.4
<b>2015 Adjusted Base Budget</b>	<b>2.0</b>	<b>338.7</b>		<b>338.7</b>	<b>16.3</b>	<b>25.2</b>
Base Expenditure Changes						
Base Revenue Changes						
<b>2015 Base Budget Request</b>	<b>2.0</b>	<b>338.7</b>		<b>338.7</b>	<b>16.3</b>	<b>25.2</b>

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

**2015 Operating Budget**

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**Appendix B3 – Office of the Lobbyist Registrar  
2015 Base Request vs. 2014 Approved Budget**

(In \$000s)	Summary of 2015 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2016	2017
		\$	\$	\$	\$	\$
<b>2014 Council Approved Operating Budget</b>	<b>8.3</b>	<b>1,087.4</b>		<b>1,087.4</b>		
<b>Prior Year Impacts:</b>						
Budget to Actual Adjustment		(33.4)		(33.4)		
Reversal of One-Time Non-Payroll Reductions		20.4		20.4		
<b>Salary &amp; economic factor Increases:</b>						
Salary		47.9		47.9	21.1	12.3
Non Salary		1.7		1.7	1.6	1.7
<b>2015 Adjusted Base Budget</b>	<b>8.3</b>	<b>1,123.9</b>		<b>1,123.9</b>	<b>22.7</b>	<b>13.9</b>
Base Expenditure Changes						1.8
Base Revenue Changes						
<b>2015 Base Budget Request</b>	<b>8.3</b>	<b>1,123.9</b>		<b>1,123.9</b>	<b>22.7</b>	<b>15.7</b>

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

**2015 Operating Budget**

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**Appendix B4 – Office of the Ombudsman  
2015 Base Request vs. 2014 Approved Budget**

(In \$000s)	Summary of 2015 Base Budget Adjustments				Net Incremental Outlook	
	Approved Positions	Gross Expenditures	Revenues	Net	2016	2017
		\$	\$	\$	\$	\$
<b>2014 Council Approved Operating Budget</b>	<b>11.0</b>	<b>1,635.8</b>		<b>1,635.8</b>		
Actual to Budget Adjustments		(33.0)		(33.0)		
<b>Salary &amp; economic factor Increases:</b>						
Salary		62.8		62.8	25.8	27.8
Non Salary		4.8		4.8	4.7	4.8
<b>2015 Adjusted Base Budget</b>	<b>11.0</b>	<b>1,670.5</b>		<b>1,670.5</b>	<b>30.4</b>	<b>32.5</b>
Base Expenditure Changes						
Base Revenue Changes						
<b>2015 Base Budget Request</b>	<b>11.0</b>	<b>1,670.5</b>		<b>1,670.5</b>	<b>30.4</b>	<b>32.5</b>



**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix C1  
2015 Budget Request Summary by Expenditure Category  
Office of the Auditor General**

in \$000s	2012	2013	2014	2014	2015	Change from		2016	2017
	Actuals	Actuals	Approved Budget	Projected Actuals*	Budget Request	2014 Approved Budget		Outlook	Outlook
	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	3,662.3	3,941.2	4,541.8	4,377.1	4,521.0	(20.8)	(0.5)	4,532.3	4,541.8
Materials and Supplies	6.1	6.6	15.7	6.0	16.0	0.3	1.9	16.2	16.4
Equipment	2.4	2.2	8.0	2.7	8.1	0.1	1.3	8.3	8.5
Services & Rents	343.1	40.9	90.5	59.5	142.4	51.9	57.3	94.2	96.0
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	23.3	22.8	22.3	23.5	22.3	0.0	0.0	22.3	22.3
<b>TOTAL GROSS EXPENDITURES</b>	<b>4,044.0</b>	<b>4,020.5</b>	<b>4,685.1</b>	<b>4,475.6</b>	<b>4,716.6</b>	<b>31.5</b>	<b>0.7</b>	<b>4,680.1</b>	<b>4,691.8</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	0.0	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>0.0</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>4,044.0</b>	<b>4,020.5</b>	<b>4,685.1</b>	<b>4,475.6</b>	<b>4,716.6</b>	<b>31.5</b>	<b>0.7</b>	<b>4,680.1</b>	<b>4,691.8</b>
<b>APPROVED POSITIONS</b>	<b>29.0</b>	<b>29.0</b>	<b>29.5</b>	<b>29.5</b>	<b>29.5</b>	<b>0.0</b>	<b>0.0</b>	<b>29.5</b>	<b>29.5</b>

\* Based on Q3 Corporate Variance Report forecast figures.

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix C2  
2015 Budget Request Summary by Expenditure Category  
Office of the Integrity Commissioner**

	2012	2013	2014	2014	2015	Change from		2016	2017
	Actuals	Actuals	Approved Budget	Projected Actuals*	Budget Request	2014 Approved Budget		Outlook	Outlook
in \$000s	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	197.0	239.1	278.0	278.0	431.0	152.9	55.0	569.2	599.5
Materials and Supplies	0.9	0.3	1.5	1.5	1.6	0.0	1.3	1.6	1.6
Equipment	0.0	0.0	0.1	0.1	12.9	12.8	25,114.9	0.1	0.1
Services & Rents	7.9	0.7	14.9	37.9	187.2	172.3	1,154.7	170.6	174.0
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	4.2	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	0.1	0.4	0.4	0.4	0.0	0.0	0.4	0.4
<b>TOTAL GROSS EXPENDITURES</b>	<b>210.1</b>	<b>244.4</b>	<b>299.1</b>	<b>322.1</b>	<b>637.2</b>	<b>338.1</b>	<b>113.0</b>	<b>746.0</b>	<b>779.7</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	0.0	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>0.0</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>210.1</b>	<b>244.4</b>	<b>299.1</b>	<b>322.1</b>	<b>637.2</b>	<b>338.1</b>	<b>113.0</b>	<b>746.0</b>	<b>779.7</b>
<b>APPROVED POSITIONS</b>	<b>1.5</b>	<b>1.5</b>	<b>2.0</b>	<b>2.0</b>	<b>4.0</b>	<b>2.0</b>	<b>100.0</b>	<b>4.0</b>	<b>4.0</b>

\* Based on Q3 Corporate Variance Report forecast figures.

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix C3  
2015 Budget Request Summary by Expenditure Category**

**Office of the Lobbyist Registrar**

	2012	2013	2014	2014	2015	Change from		2016	2017
	Actuals	Actuals	Approved Budget	Projected Actuals*	Budget Request	2014 Approved Budget		Outlook	Outlook
in \$000s	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	807.6	858.3	1,021.7	996.7	1,036.1	14.5	1.4	1,057.2	1,066.3
Materials and Supplies	6.6	8.1	7.4	7.4	7.5	0.1	1.3	7.6	7.7
Equipment	0.0	1.9	2.2	2.2	0.3	(2.0)	(87.5)	0.3	0.3
Services & Rents	39.5	23.3	54.1	54.1	78.0	23.9	44.3	79.5	86.1
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	1.4	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	0.3	0.7	0.6	0.6	0.6	0.0	0.0	0.6	0.6
<b>TOTAL GROSS EXPENDITURES</b>	855.4	893.6	1,087.4	1,062.4	1,123.9	36.5	3.4	1,146.6	1,162.4
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	8.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
<b>TOTAL REVENUE</b>	8.0	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0
<b>TOTAL NET EXPENDITURES</b>	847.4	893.6	1,087.4	1,062.4	1,123.9	36.5	3.4	1,146.6	1,162.4
<b>APPROVED POSITIONS</b>	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.

**Accountability Officers (Auditor General,  
Integrity Commissioner,  
2015 Operating Budget Lobbyist Registrar and Ombudsman)**

**Appendix C4  
2015 Budget Request Summary by Expenditure Category**

**Office of the Ombudsman**

	2012	2013	2014	2014	2015	Change from		2016	2017
	Actuals	Actuals	Approved Budget	Projected Actuals*	Budget Request	2014 Approved Budget		Outlook	Outlook
in \$000s	\$	\$	\$	\$	\$	\$	%	\$	\$
Salaries and Benefits	1,209.3	1,303.8	1,385.7	1,345.7	1,775.5	389.9	28.1	2,161.3	2,186.3
Materials and Supplies	5.9	10.2	12.4	12.4	12.6	0.2	1.3	12.7	12.9
Equipment	0.8	3.8	6.9	6.9	45.5	38.5	556.8	7.2	7.4
Services & Rents	192.0	271.1	217.2	257.2	263.3	46.1	21.2	226.1	230.5
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	1.8	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	4.1	9.2	11.8	11.8	11.8	0.0	0.0	11.8	11.8
<b>TOTAL GROSS EXPENDITURES</b>	<b>1,413.9</b>	<b>1,600.0</b>	<b>1,635.8</b>	<b>1,635.8</b>	<b>2,110.5</b>	<b>474.7</b>	<b>29.0</b>	<b>2,420.9</b>	<b>2,450.7</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	0.6	9.9	0.0	0.0	0.0	0.0	n/a	0.0	0.0
<b>TOTAL REVENUE</b>	<b>0.6</b>	<b>9.9</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>1,413.3</b>	<b>1,590.0</b>	<b>1,635.8</b>	<b>1,635.8</b>	<b>2,110.5</b>	<b>474.7</b>	<b>29.0</b>	<b>2,420.9</b>	<b>2,450.7</b>
<b>APPROVED POSITIONS</b>	<b>10.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>17.0</b>	<b>6.0</b>	<b>54.5</b>	<b>17.0</b>	<b>17.0</b>

\* Based on Q3 Corporate Variance Report forecast figures.

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

Reserve / Reserve Fund Name (in 000s)	Reserve / Reserve Fund Number	Proposed Withdrawals (-) / Contributions (+)		
		2015 \$	2016 \$	2017 \$
<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