Budget Overview

Budget Committee

(January 26-29, February 4-5, 13 and 20, 2015)

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PART I: CAPITAL PROGRAM

Executive Summary

- The Accountability Officers for the City of Toronto are:
  - The Office of the Auditor General
  - The Office of the Integrity Commissioner
  - The Office of the Lobbyist Registrar and
  - The Office of the Ombudsman
- The Accountability Officers are independent from the City's Administration and are officers of City Council.
- The Accountability Officers' 2015 – 2024 Capital Budget & Plan reflects the capital budget requirements for Office of the Auditor General, Office of the Lobbyist Registrar and Office of the Ombudsman. There are no capital budget requirements for the Office of the Integrity Commissioner.
- The Accountability Officers' 2015 – 2024 Capital Budget & Plan has been consolidated into one Budget for purposes of inclusion in the corporate Capital Budget Summary for the City of Toronto. Each Accountability Officer is accountable for its own budget, separate from one another and pursuant to their legal mandates.
- This Note presents the requests of the three (3) Accountability Officers' 2015 – 2024 Capital Budget & Plan and acts as a reference document to accompany the 2015 – 2024 Capital Budget & Plan reports that are being submitted by the Accountability Officers directly to the Budget Committee. 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' 10-Year Capital Plan provides for the tools, systems and resources required to fulfill their statutory mandates as stipulated in the City of Toronto Act and Municipal Code Chapter 3. These projects are critical to the operations of the Offices to build public trust and confidence in government. The funding requests incorporate the Accountability Officers' State of Good Repair (SOGR) and Service Improvement capital requirements.
- The Accountability Officers' capital budget requirements prior to 2011 were part of City Clerk's Office's approved capital budget, with the exception of the Office of the Auditor General.

- The 10-Year Capital Plan totals $2.585 million:
  - ***Office of the Auditor General*** requires debt funding of $0.695 million over the 10 year period for the state of good repair of the Complaint Management System and the purchase of Audit Management Software.
  - ***Office of the Lobbyist Registrar*** requires debt funding of $0.660 million over the 10-year period for Lobbyist Registry State of Good Repair (SOGR).
  - ***Office of the Ombudsman*** requires debt funding of $1.230 million over the 10-year period to maintain State of Good Repair of its Case Management System.
- The 10-Year Capital Plan of $2.585 million comprised of State of Repair and Service Improvement Projects:
  - ***Office of the Auditor General.*** $0.565 million or 81% is for State of Good Repair project and $0.130 million or 19% is for Service Improvement for a total of $0.695 million.
  - ***Office of the Lobbyist Registrar.*** $0.660 million or 100% of the capital plan is for State of Good Repair Projects.
  - ***Office of the Ombudsman.*** $1.230 million or 100% is for State of Good Repair Project.
- There will be no operating impacts to sustain capital systems for the Office of the Auditor General and Office of the Ombudsman. The Office of the Lobbyist Registrar will require $0.005 million in operating impacts of capital for application maintenance and support in 2017.
- Approval of the 2015-2024 Capital Plan will address the SOGR and service improvement requirements of the Accountability Offices.

10-Year Capital Plan Overview

Office of the Auditor General

- The main objective of the 10-Year Capital Plan is to provide a state of good repair replacement of the Fraud & Waste Hotline Complaint Management System and to purchase an Audit Management Software for value for money audits.

- The 10-Year Capital Plan totals $0.695 million and is fully funded by debt.

- The 10-Year Capital Plan of $0.695 million is 81% for State of Good Repair and 19% for Service Improvement.

- There is no State of Good Repair backlog

- The 10-Year Capital Plan will have no impact on future year Operating Budgets.

Office of the Lobbyist Registrar

- The main objective of the 10-Year Capital Plan is to provide the funding for the systems and the tools to support the mandate of the Office of the Lobbyist Registrar, per the City of Toronto Act 2006 and Municipal By-Law 140.

- The 10-Year Capital Plan totals $0.660 million and is fully funded by debt.

- The 10-Year Capital Plan of $0.660 million is 100% for a State of Good Repair project.

- There is no State of Good Repair backlog.

- The 10-Year Capital Plan will have an operating impact of $0.005 million in the 2017 Operating Budget for application maintenance and support.

Office of the Ombudsman

- The main objective of the 10-Year Capital Plan is to provide the funding for the case management system and the tools to support the Office of the Ombudsman's mandate per the City of Toronto Act, 2006.

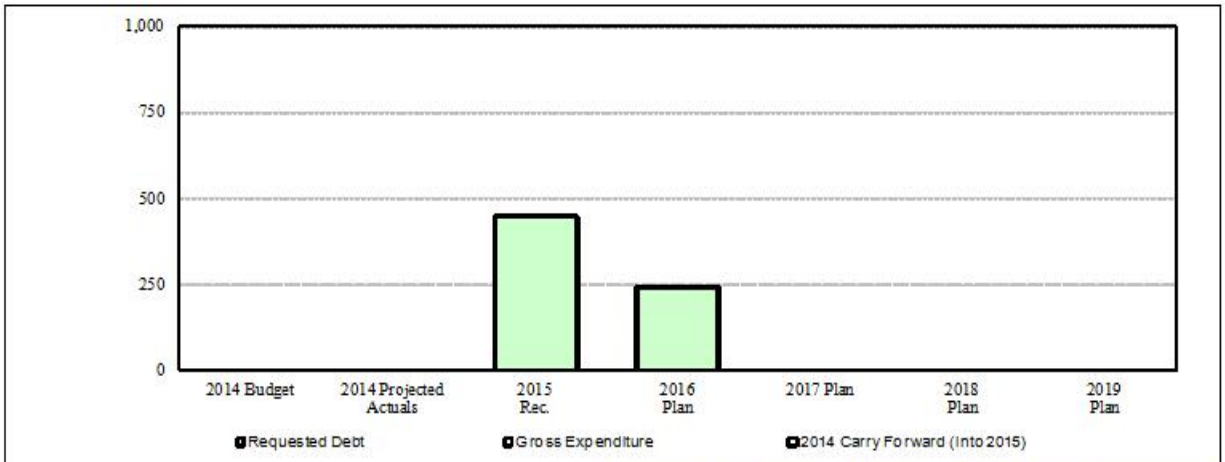
- The 10-Year Capital Plan totals $1.230 million, is to maintain the Case Management System in a State of Good Repair condition.

- The 10-Year Capital Plan is fully funded by debt.

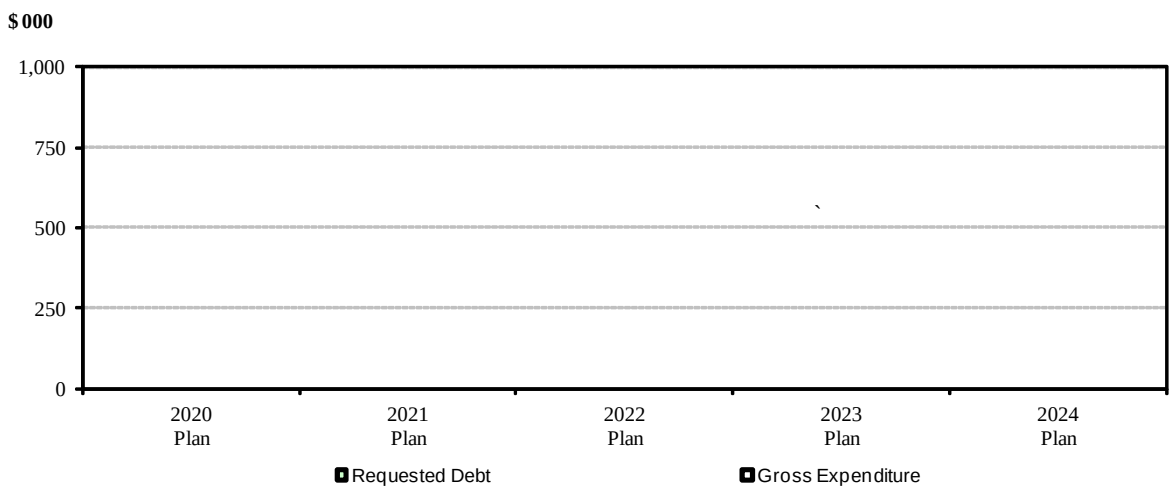
- The 10-Year Capital Plan is 100% for a State of Good Repair project.
- There is no State of Good Repair backlog.
- The 10-Year Capital Plan will have no impact on future year Operating Budgets.

10-Year Capital Plan
2015 Budget, 2016 - 2024 Plan

Office of the Auditor General

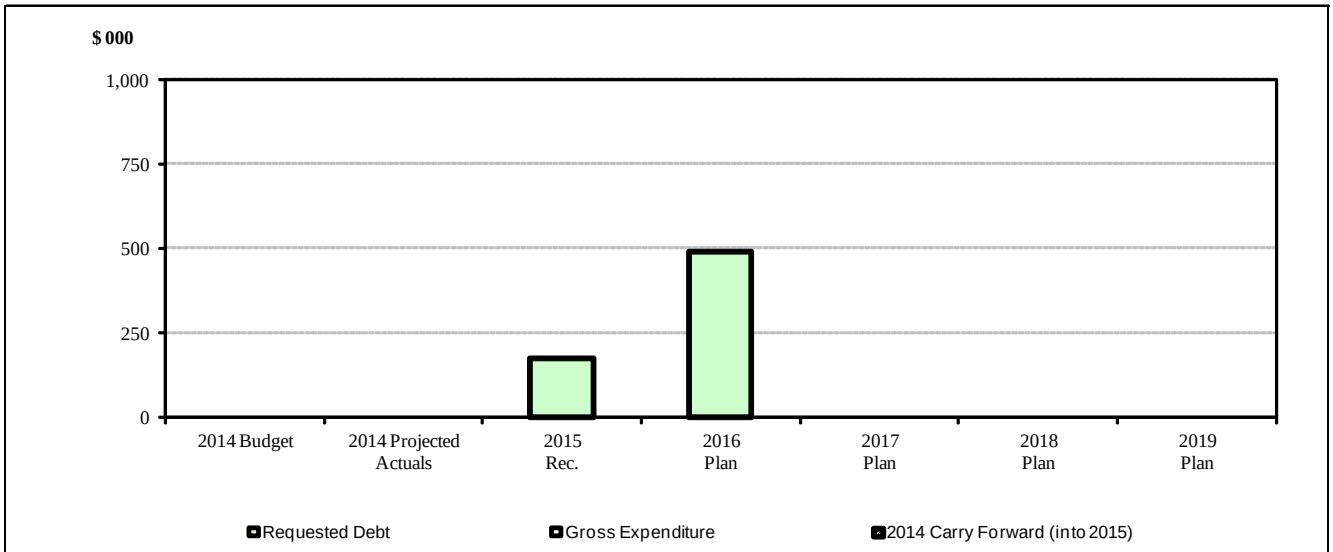


	2014		2015 Requested Budget and 2016-2019 Plan						
	Budget	Projected Actual	2015	2016	2017	2018	2019	2015-2019	5-Year Total Percent
Gross Expenditures:									
2014 Capital Budget & Approved FY Commitments *									0%
Recommended Changes to Approved FY Commitments									0%
2015 New/Change in Scope and Future Year Commitments			451	114				565	81%
2016- 2019 Capital Plan Estimates				130				130	19%
1-Year Carry Forward to 2015		0							
Total Gross Annual Expenditures & Plan	**0**	**0**	**451**	**244**	**0**	**0**	**0**	**695**	**100%**
Program Debt Target	**0**		**0**	**0**	**0**	**0**	**0**	**0**	
Financing:									
Requested Debt	**0**		**451**	**244**	**0**			**695**	100%
Reserves/Reserve Funds									0%
Development Charges									0%
ISF									0%
Provincial/Federal									0%
Debt Recoverable									0%
Other Revenue									0%
Total Financing	**0**		**451**	**244**	**0**	**0**	**0**	**695**	**100%**
By Category:									
Health & Safety									0%
Legislated									0%
SOGR	0		451	114				565	81%
Service Improvement				130				130	19%
Growth Related									0%
Total By Category	**0**		**451**	**244**	**0**	**0**	**0**	**695**	**100%**
Yearly SOGR Backlog Estimate (not addressed by current plan)								0	
Accumulated Backlog Estimate (end of year)								0	
Operating Impact on Program Costs								0	
New Positions									

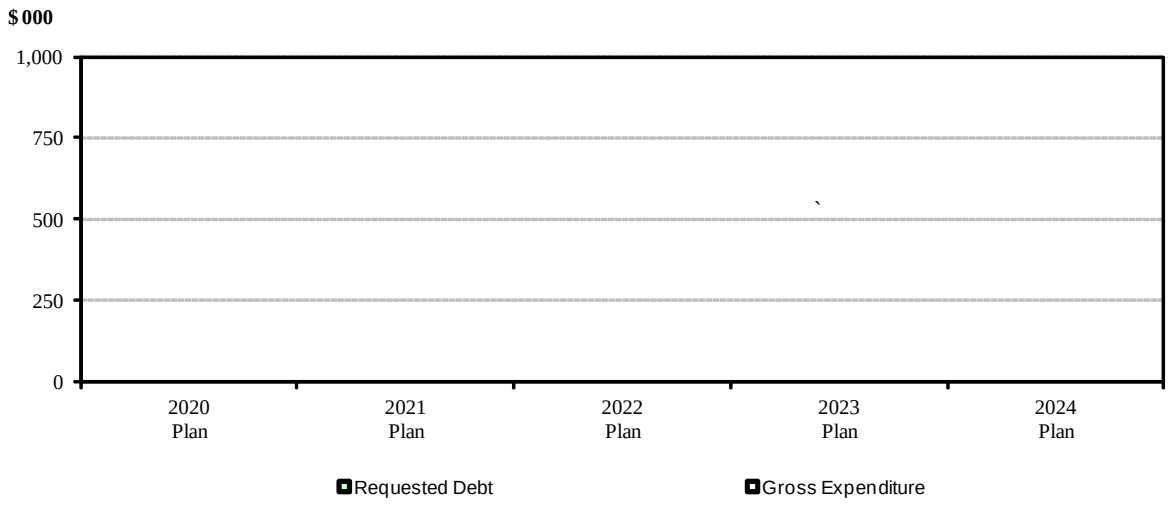


	2020 - 2024 Capital Plan						
	2020	2021	2022	2023	2024	2015-2024	10-Year Total Percent
Gross Expenditures:							
2014 Capital Budget & Approved FY Commitments *						0	0%
Recommended Changes to Approved FY Commitments						0	0%
2015 New/Change in Scope and Future Year Commitments						565	81%
2020 - 2024 Capital Plan Estimates						130	19%
Total Gross Annual Expenditures & Plan	**0**	**0**	**0**	**0**	**0**	**695**	**100%**
Program Debt Target	**0**	**0**	**0**	**0**	**0**	**0**	
Financing:							
Requested Debt	0	0	0	0	0	695	100%
Reserves/Reserve Funds						0	0%
Development Charges						0	0%
ISF						0	0%
Provincial/Federal						0	0%
Recoverable Debt						0	0%
Other Revenue						0	0%
Total Financing	**0**	**0**	**0**	**0**	**0**	**695**	**100%**
By Category:							
Health & Safety						0	0%
Legislated						0	0%
SOGR	0	0	0	0	0	565	81%
Service Improvement	0	0	0	0	0	130	19%
Growth Related						0	0%
Total By Category	**0**	**0**	**0**	**0**	**0**	**695**	**100%**
Yearly SOGR Backlog Estimate (not addressed by current plan)						0	
Accumulated Backlog Estimate (end of year)						0	
Operating Impact on Program Costs						0	
New Positions							

Office of the Lobbyist Registrar

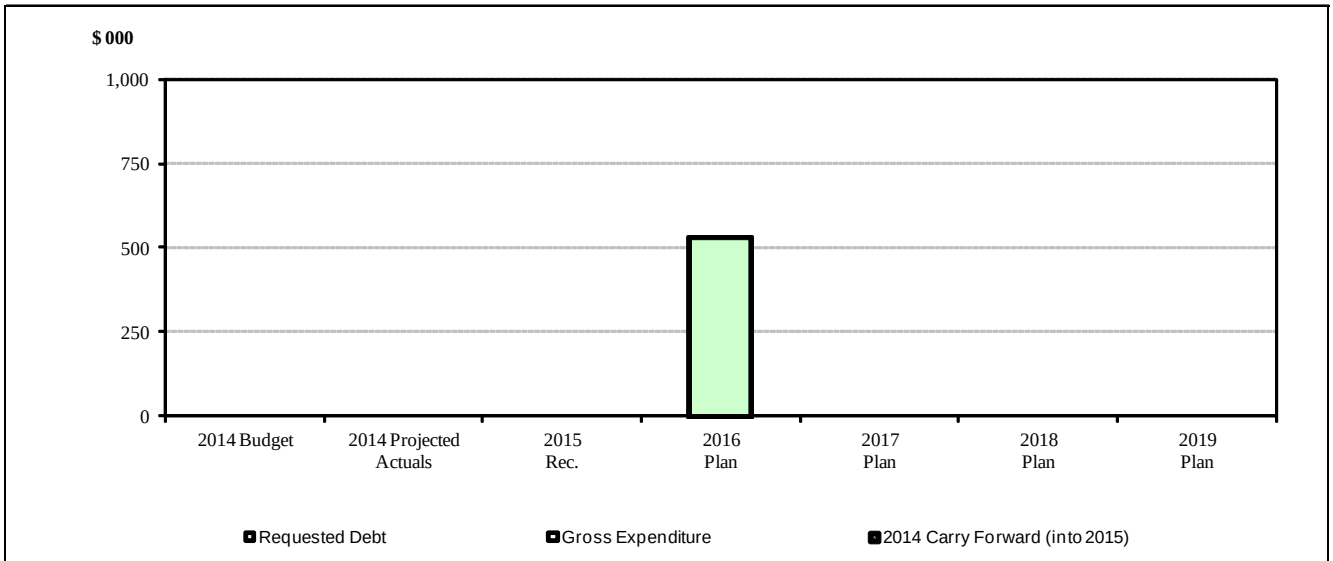


	2014		2015 Requested Budget and 2016-2019 Plan						
	Budget	Projected Actual	2015	2016	2017	2018	2019	2015-2019	5-Year Total Percent
Gross Expenditures:									
2014 Capital Budget & Approved FY Commitments	0	0						0	0%
Recommended Changes to Approved FY Commitments								0	0%
2015 New/Change in Scope and Future Year Commitments			172	488				660	100%
2016- 2019 Capital Plan Estimates								0	0%
1-Year Carry Forward to 2015									
Total Gross Annual Expenditures & Plan	**0**	**0**	**172**	**488**	**0**	**0**	**0**	**660**	**100%**
Financing:									
Requested Debt	0		172	488				660	100%
Reserves/Reserve Funds								0	0%
Development Charges								0	0%
ISF								0	0%
Provincial/Federal								0	0%
Debt Recoverable								0	0%
Other Revenue								0	0%
Total Financing	**0**		**172**	**488**	**0**	**0**	**0**	**660**	**100%**
By Category:									
Health & Safety								0	0%
Legislated								0	0%
SOGR	0		172	488				660	100%
Service Improvement								0	0%
Growth Related								0	0%
Total By Category	**0**		**172**	**488**	**0**	**0**	**0**	**660**	**100%**
Yearly SOGR Backlog Estimate (not addressed by current plan)								0	
Accumulated Backlog Estimate (end of year)								0	
Operating Impact on Program Costs					5			5	
New Positions								0	

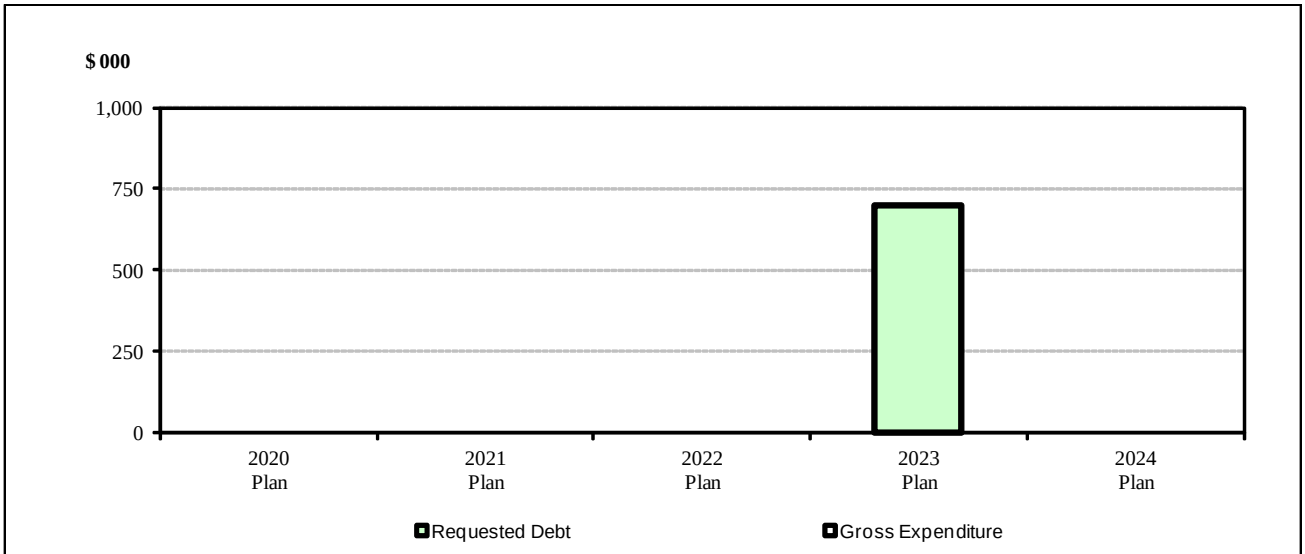


	2020 - 2024 Capital Plan						
	2020	2021	2022	2023	2024	2015-2024	10-Year Total Percent
Gross Expenditures:							
2014 Capital Budget & Approved FY Commitments						0	0%
Recommended Changes to Approved FY Commitments						0	0%
2015 New/Change in Scope and Future Year Commitments						660	100%
2020 - 2024 Capital Plan Estimates						0	0%
Total Gross Annual Expenditures & Plan	**0**	**0**	**0**	**0**	**0**	**660**	**100%**
Financing:							
Requested Debt	0	0	0	0	0	660	100%
Reserves/Reserve Funds						0	0%
Development Charges						0	0%
ISF						0	0%
Provincial/Federal						0	0%
Recoverable Debt						0	0%
Other Revenue						0	0%
Total Financing	**0**	**0**	**0**	**0**	**0**	**660**	**100%**
By Category:							
Health & Safety						0	0%
Legislated						0	0%
SOGR	0	0	0	0	0	660	100%
Service Improvement						0	0%
Growth Related						0	0%
Total By Category	**0**	**0**	**0**	**0**	**0**	**660**	**100%**
Yearly SOGR Backlog Estimate (not addressed by current plan)						0	
Accumulated Backlog Estimate (end of year)						0	
Operating Impact on Program Costs						5	
New Positions						0	

Office of the Ombudsman



	2014		2015 Requested Budget and 2016-2019 Plan						
	Budget	Projected Actual	2015	2016	2017	2018	2019	2015-2019	5-Year Total Percent
Gross Expenditures:									
2014 Capital Budget & Approved FY Commitments *								0	0%
Recommended Changes to Approved FY Commitments								0	0%
2015 New/Change in Scope and Future Year Commitments								0	0%
2016- 2019 Capital Plan Estimates				530		0	0	530	100%
1-Year Carry Forward to 2015		0							
Total Gross Annual Expenditures & Plan	**0**	**0**	**0**	**530**	**0**	**0**	**0**	**530**	**100%**
Program Debt Target	**0**		**0**	**0**	**500**	**0**	**0**	**500**	
Financing:									
Requested Debt	**0**			**530**				**530**	100%
Reserves/Reserve Funds								0	0%
Development Charges								0	0%
ISF								0	0%
Provincial/Federal								0	0%
Debt Recoverable								0	0%
Other Revenue								0	0%
Total Financing	**0**		**0**	**530**	**0**	**0**	**0**	**530**	**100%**
By Category:									
Health & Safety								0	0%
Legislated								0	0%
SOGR	0			530				530	100%
Service Improvement								0	0%
Growth Related								0	0%
Total By Category	**0**		**0**	**530**	**0**	**0**	**0**	**530**	**100%**
Yearly SOGR Backlog Estimate (not addressed by current plan)								0	
Accumulated Backlog Estimate (end of year)								0	
Operating Impact on Program Costs								0	
New Positions									



	2020 - 2024 Capital Plan						
	2020	2021	2022	2023	2024	2015-2024	10-Year Total Percent
Gross Expenditures:							
2014 Capital Budget & Approved FY Commitments *						0	0%
Recommended Changes to Approved FY Commitments						0	0%
2015 New/Change in Scope and Future Year Commitments						0	0%
2020 - 2024 Capital Plan Estimates				700		1,230	100%
Total Gross Annual Expenditures & Plan	**0**	**0**	**0**	**700**	**0**	**1,230**	**100%**
Financing:							
Requested Debt	0	0	0	700	0	1,230	100%
Reserves/Reserve Funds						0	0%
Development Charges						0	0%
ISF						0	0%
Provincial/Federal						0	0%
Recoverable Debt						0	0%
Other Revenue						0	0%
Total Financing	**0**	**0**	**0**	**700**	**0**	**1,230**	**100%**
By Category:							
Health & Safety						0	0%
Legislated						0	0%
SOGR	0	0	0	700	0	1,230	100%
Service Improvement						0	0%
Growth Related						0	0%
Total By Category	**0**	**0**	**0**	**700**	**0**	**1,230**	**100%**
Yearly SOGR Backlog Estimate (not addressed by current plan)						0	
Accumulated Backlog Estimate (end of year)						0	
Operating Impact on Program Costs						0	
New Positions							

10-Year Capital Plan Details

Office of the Auditor General

Capital Project Highlights

- Complaint Management System

  This capital request is being made to enable the development of a new fraud and waste complaint management database.

  The original fraud and waste database was built on the City's existing Domino System over 12 years ago. This system is at the end of its useful life. Since the inception of the Hotline Program, the number of fraud and waste complaints has tripled. Workflow processes are not automated within the Domino database and the Domino application has been scheduled for decommissioning within the next few years.

  In addition, one of the weaknesses of the current Domino System is that it does not separately identify and track multiple allegations related to a single complaint. The system has frequent performance issues and has limited search capability. In December 2014 the database exceeded capacity and the office ran the risk of losing data. In order to remediate the capacity issue, a second Domino database was created to store new data.

  The benefits anticipated through the implementation of the proposed replacement system include the following:

  - leveraging the use of an existing City complaint management system
  - providing a secure environment for tracking, processing and analyzing fraud and waste allegations
  - improving staff efficiency in managing complaint files
  - allowing for tracking multiple allegations related to a single complaint
  - providing confidential internet-based complaint intake
  - improving the reliability and accuracy of complaint files
  - providing extensive analytical capability identifying fraud and waste trends.

  The current database is nearing the end of its useful life and has limited functionality. The Auditor General will leverage the database system used by the Toronto Ombudsman’s Office and customize it to meet the needs of the Auditor General’s Office. Customizing the Ombudsman's existing system is necessary to meet specific workflow and reporting requirements of the Auditor General’s Office and to improve data for decision making.

  Finally, the system design may be leveraged by internal audit offices within the City and its agencies and corporations.

This project will have a projected cost of $0.565 million and will start in 2015.

- Audit Management Software

The Auditor General's Office assists City Council in holding itself and city administrators accountable for the quality of stewardship over public funds and for achievement of value for money in City operations by performing audits. Under the Toronto Municipal Code, the Auditor General's Office must comply with government audit standards.

Currently, audit management software is not used in the conduct of the Auditor General's performance audits, many of which are large and complex. Rather, auditors use a hybrid of internally developed electronic tools and manual processes to manage audit activities.

From a workflow perspective, performance audits are conducted at various locations across the City. Auditor General staff prepare portions of working papers to document audit procedures while working off site. The auditors must then return to the office to print, collate and manually cross reference working papers to support audit findings. Every printed working paper is reviewed by another auditor and each file is reviewed for quality control at various senior levels in the Office, as required by audit standards. Current audit tools do not embed quality control measures or an automated workflow. Furthermore, in their paper form, audit files are difficult to share and leverage for future audit work.

Government auditing standards require the Auditor General to ensure that sufficient and appropriate audit evidence be retained to support audit findings. Documentation to support the auditors' work including review of background information and reports, examination of documents and records, analysis performed, and detailed testing of controls are prepared electronically, then printed and organized. Thousands of pieces of evidence and documentation are retained for each audit and the 'paper' audit file can measure anywhere from three to ten feet in height.

In 2012, an external quality assurance review of the Auditor General's Office was conducted by a review team from the Association of Local Government Auditors (ALGA) to ensure compliance with government auditing standards. After review of a sampling of audit projects completed over a three-year period, the peer review team recommended the Auditor General's Office move to using audit management software citing increases in efficiency and work output.

Over the past few years we have been monitoring the progress and benefits of audit management software. We believe such solutions present advantages including direct productivity gains for audit projects while working at various sites around the city and in remote locations. Expected outcomes of implementing an automated solution for audit management include:

- Workflow automation and increased levels of collaboration enabling audits to be more effectively planned, monitored, and controlled. Based on conservative estimates, an automated solution reducing administrative processes and integrating numerous audit activities, including audit planning, risk tracking, issue tracking, and recommendation follow-up is expected to reduce audit hours per project in sufficient magnitude to pay for the software within one year.

- Improved audit quality control resulting from standardization and automation of quality review activities. Audit automation software is embedded with quality assurance control measures required to be used when preparing and retaining audit files. Furthermore, the software standardizes templates to ensure staff document work in a consistent format meeting requisite standards for audit quality. This improves efficiency when audit files are reviewed.

- Enhanced physical and logical security access controls over audit file document retention through the secure and central storage of audit files in a secure electronic database.

- Decreased system support risk where the solution is vendor-supported rather than supported by internal staff.

- A move to a 'green' paperless environment to align with the City's workplace modernization and environmental goals. The Office envisions utilizing the proposed audit management software as part of this initiative

- Enhanced ability to leverage knowledge and practices amongst peers in other Auditor General offices through sharing of templates and information.

As a result of the complexity and size of audit files, the audit industry has moved to utilizing audit management software. The implementation of an automated solution for audit management will enable the Auditor General's Office to keep pace with the industry and help attract and retain the best and brightest staff to the City.

All major accounting firms and all Auditor General Offices in Canada that are of an equal or larger size, as well as many municipalities across North America, utilize audit management software to streamline their audit processes. Two-thirds of the Auditor General's staff hired within the past six years (or 89% of external hires) used audit management software as their primary work tool before joining the Auditor General's Office. For auditors, reverting to manual working papers is not unlike someone being accustomed to using email because it is the primary form of communication, now being required to use manual letters as their main form of communication.

This project will have a projected cost of $0.130 million and will start in 2016.

(In $Thousands)	2015 Req. Budget	2016 Plan	2017 Plan	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2015 - 2024 Total
IT Projects											
Complaint Management System	451	114									565
Audit Management Software		130									130
Total	**451**	**244**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**695**

Project Financing

The 10-Year Capital Plan of $0.695 million is to be fully funded by debt.

State of Good Repair (SOGR) Backlog

There is no State of Good Repair Backlog.

2015 Capital Budget versus Debt Target

The 2015 budget request is $0.451 million. There was no assigned debt room in 2015.

2015 Capital Budget by Project Category

The 2015 budget request of $0.695 million is 81% related to State of Good Repair and 19% related to Service Improvement.

Office of the Lobbyist Registrar

Capital Project Highlights

- Lobbyist Registry SOGR

The Lobbyist Registrar is responsible for promoting and enhancing the transparency and integrity of City government decision making through public disclosure of lobbying activities and regulation of lobbyists' conduct. The City of Toronto Act, 2006 s 165 requires the City of Toronto to maintain a lobbyist registry which is available to the public.

The Lobbyist Registry System has three major purposes:

- Lobbyists use the system to document their interactions with City Officials.
- The information is available publicly through the OLR's website and is searchable
- The information is contained in an internal operating system (IOS) which reviewed and managed by OLR staff.

State of Good Repair of the Lobbyist Registry is required to enable the registry to continue to function, comply with statutory obligations, meet requirements of users, as well as conform to City and industry technological standards. An updated search capacity will ensure that the public can access the information in the registry. To reflect the current technology prevalence of mobile device usage replacing office computers, a mobile interface is critical to ensure that the transparency and accuracy of the registry is maintained and prevent delays in registration and reporting. In addition, the Accessibility for Ontarians with Disabilities Act requires that all applications meet the WCAG 2.0 AA accessibility standard by 2021. This project will ensure that the Lobbyist Registry application meets this requirement. Please refer to the Lobbyist Registrar's Report to Budget Committee for more capital project details.

This project will have a projected cost of $0.660 million and will start in 2015.

(In $Thousands)	2015 Req. Budget	2016 Plan	2017 Plan	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2015 - 2024 Total
IT Projects											
Lobbyist Registry SOGR	172	488									660
Total	**172**	**488**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**660**

Project Financing

The 10-Year Capital Plan of $0.660 million is to be fully funded by debt.

State of Good Repair (SOGR) Backlog

There is no State of Good Repair Backlog.

2015 Capital Budget versus Debt Target

The 2015 budget request of $0.660 million has a 2015 cash flow of $0.375 million which is $0.203 million less than the assigned debt room in 2015.

2015 Capital Budget by Project Category

The 2015 budget request of $0.660 million is 100% related to State of Good Repair.

Office of the Ombudsman

Capital Project Highlights

- Case Management System for Ombudsman

  The Office of the Ombudsman is tasked with investigating complaints received from the public about the administration of City government, including its agencies, boards, corporations, and commissions.

  The Case Management System (CMS) provides the Office with an essential tool to manage its caseload, capture and store all complaints-related information. The information in the system are used to track complaints, identify trends, provide referral information to staff, generate reports (e.g., time to resolve complaints, method of resolution, divisions complained about, etc), assist with the investigation of systemic and system-wide complaints, and assist with the management of the day to day handling of complaints.

  The system needs to be upgraded in 2016 to ensure the CMS is in a state of good repair, meet corporate and industry standards, and reflect new technology standards.

  This project will have a project cost of $0.530 million and will start in 2016.

- Case Management System SOGR

  The Case Management System will need to be refreshed to meet the latest technology standards. This project will have a project cost of $0.700 million and will start in 2023.

(In $Thousands)	2015 Req. Budget	2016 Plan	2017 Plan	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2015 - 2024 Total
IT Projects											
Case Management System for Ombudsman		530									530
Case Management System SOGR									700		700
Total	**0**	**530**	**0**	**0**	**0**	**0**	**0**	**0**	**700**	**0**	**1,230**

Project Financing

The 10-Year Capital Plan of $1.230 million is to be fully funded by debt.

State of Good Repair (SOGR) Backlog

There is no State of Good Repair Backlog.

2015 Capital Budget versus Debt Target

There is no Capital Budget requirement for 2015.

2015 Capital Budget by Project Category

Not applicable.

10-Year Capital Plan
Incremental Operating Impact Summary

Office of the Auditor General

The 10-Year Capital Plan is not anticipated to have impacts on future year Operating Budgets.

The Office of the Auditor General's capital project in 2015 will be developed by the City Clerk's Office. Any temporary capital staffing positions will be reflected in City Clerk's Office staff operating budget requests.

Office of the Lobbyist Registrar

The 10-Year Capital Plan is anticipated to have an impact of $0.005 million in 2017 Operating Budget for application maintenance and support.

The Office of the Lobbyist Registrar's capital projects will be developed by City Clerk's Office. Any temporary capital staffing positions required for this project are reflected in the City Clerk's Office operating budget requests.

Office of the Ombudsman

The 10-Year Capital Plan is not anticipated to have impacts on future year Operating Budgets.

The Office of the Ombudsman's capital projects will be developed by the City Clerk's Office. Any temporary capital staffing positions required for these projects will be reflected in the City Clerk's Office operating budget requests.

PART II: ISSUES FOR DISCUSSION

10-Year Capital Plan (2015-2024) Issues

Office of the Auditor General

Not applicable.

Office of the Lobbyist Registrar

Not applicable.

Office of the Ombudsman

Not applicable.

Appendix 1
2014 Capital Variance Review

Office of the Auditor General

The Office of the Lobbyist Registrar has no Capital Budget in 2014.

Office of the Lobbyist Registrar

The Office of the Lobbyist Registrar has no Capital Budget in 2014.

Office of the Ombudsman

The Office of the Ombudsman has no Capital Budget in 2014.

Appendix 2
2015 Capital Budget
2016 to 2024 Capital Plan -
Project Cost and Cash flows

2015 Capital Budget, 2016 to 2024 Capital Plan – Project Cost and Cash Flows (in $000s)

Office of the Auditor General

	2013 & Prior Year Carry Forwards	2015 Previously Approved Cash Flow Commitments	2015 New Cash Flow Req	2015 Total Cash Flow Req	2014 Carry Forwards	Total 2015 Cash Flow (Incl 2014 CFwd)	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total Project Cost
Expenditures																
New Projects																
Complaint Management System			451	451		451	114									565
Audit Management Software							130									130
Total Expenditure	**0**	**0**	**451**	**451**	**0**	**451**	**244**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**695**
Financing																
Debt				0		451	244									695
Recoverable Debt				0		0										0
Other				0		0										0
Reserves/Res Funds				0		0										0
Development Charges				0		0										0
Provincial/Federal				0		0										0
Total Financing	**0**	**0**	**0**	**0**	**0**	**451**	**244**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**695**
Debt Target			**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Over (Under) Debt Target			**0**	**0**		**451**	**244**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**695**

2015 Capital Budget, 2016 to 2024 Capital Plan – Project Cost and Cash Flows (in $000s)

Office of the Lobbyist Registrar

	2013 & Prior Year Carry Forwards	2015 Previously Approved Cash Flow Commitments	2015 New Cash Flow Req	2015 Total Cash Flow Req	2014 Carry Forwards	Total 2015 Cash Flow (Incl 2014 CFwd)	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total Project Cost
Expenditures																
Lobbyist Registry SOGR			172	172		172	488									660
Total Expenditure	**0**	**0**	**172**	**172**	**0**	**172**	**488**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**660**
Financing																
Debt			172	172		172	488			0	0	0	0	0	0	660
Recoverable Debt				0		0										0
Other				0		0										0
Reserves/Res Funds				0		0										0
Development Charges				0		0										0
Provincial/Federal				0		0										0
Total Financing	**0**	**0**	**172**	**172**	**0**	**172**	**488**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**660**
Debt Target			**0**	**0**		**375**	**0**	**0**	**600**	**700**	**700**		**0**	**0**	**0**	**2,375**
Over (Under) Debt Target			**172**	**172**		**-203**	**488**	**0**	**-600**	**-700**	**-700**	**0**	**0**	**0**	**0**	**-1,715**

2015 Capital Budget, 2016 to 2024 Capital Plan – Project Cost and Cash Flows (in $000s)

Office of the Ombudsman

	2013 & Prior Year Carry Forwards	2015 Previously Approved Cash Flow Commitments	2015 New Cash Flow Req	2015 Total Cash Flow Req	2014 Carry Forwards	Total 2015 Cash Flow (Incl 2014 CFwd)	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total Project Cost
Expenditures																
Case Management System for Ombudsman							530									530
Case Management System SOGR				0		0								700		700
Total Expenditure	**0**	**0**	**0**	**0**	**0**	**0**	**530**	**0**	**0**	**0**	**0**	**0**	**0**	**700**	**0**	**1,230**
Financing																
Debt				0		0	530							700		1,230
Recoverable Debt				0		0										0
Other				0		0										0
Reserves/Res Funds				0		0										0
Development Charges				0		0										0
Provincial/Federal				0		0										0
Total Financing	**0**	**0**	**0**	**0**	**0**	**0**	**530**	**0**	**0**	**0**	**0**	**0**	**0**	**700**	**0**	**1,230**
Debt Target			**0**	**0**		**0**	**530**		**0**	**0**	**0**	**700**	**0**	**0**	**0**	**1,230**
Over (Under) Debt Target			**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**-700**	**0**	**700**	**0**	**0**