

• 2016-17 actuals should be the final 2016-17 Public Accounts
• Identify spending areas (ministry programs, votes, items and TPs level), where material historic underspending occurred in both 2015-16 and 2016-17 (see examples in Rows 12, 16 and 17 below). Determine causes of underspending & whether it is expected to carry forward. Provide your analysis in the "Narrative on Ministry Fiscal Position and Potential Savings", with linkages to specific savings.
• Column "S" and "AI" address slower/faster spending rates in 2015-16 and 2016-17 in the "Narrative on Ministry Fiscal Position and Potential Savings".

Historic Information: 2015-16 & 2016-17 Public Accounts Actuals

	G	H	I	J	K		O	H/G	J/I	H/K	J/K		Y	Z	AA	AB	AC		AE		Z/Y	AB/AA	Z/AC	AB/AC											
\$ Millions	2015-16																2016-17																		
	Plan (Estimates)	Minuted Savings	Approvals: Other (e.g., increases, transfers, realignments)	Plan + Approvals (Year-End)	Q1 Risk- based Outlook (RBO)	Q1 actuals	Q2 Risk- based Outlook (RBO)	Q2 actuals	Full Year Actuals¹	Variance: Full Year Actuals vs Plan (Estimates)		Variance: Full Year Actuals vs Plan + Approvals (Year- End)		[Rate #1] Q1 Spending as % of Q1 RBO	[Rate #1] Q2 Spending as % of Q2 RBO	[Rate #2] Q1 Spending as % of Full Year Actual	[Rate #2] Q2 Spending as % of Full Year Actual	Plan (Estimates)	Minuted Savings	Approvals: Other (e.g., increases, transfers, realignments)	Plan + Approvals (Year-End)	Q1 Risk- based Outlook (RBO)	Q1 Actuals	Q2 Risk-based Outlook (RBO)	Q2 actuals	Full Year Actuals¹	Variance: Full Year Actuals vs Plan (Estimates)		Variance: Full Year Actuals vs Plan & Approvals (Year-End)		[Rate #1] Q1 Spending as % of Q1 RBO	[Rate #1] Q2 Spending as % of Q2 RBO	[Rate #2] Q1 Spending as % of Full Year Actual	[Rate #2] Q2 Spending as % of Full Year Actual	
										\$M	%	\$M	%	%	%	%	%										\$M	%	\$M	%	%	%	%	%	
Operating Expense:																																			
Vote 2901 - MINISTRY ADMINISTRATION																																			
Item 01 - Ministry Administration																																			
Non-Transfer Payment Spending	15.1639	-	-	15.1639	15.1639	3.1196	15.1639	4.0899	15.0510	(0.1129)	-1%	(0.1129)	-1%	20.6%	27.0%	20.7%	27.2%	15.1639	-	1.0850	16.2489	15.1612	2.5949	15.1490	3.4709	14.0925	(1.0715)	-7.1%	(2.1565)	-13.3%	17.1%	22.9%	18.4%	24.6%	
Sub-total Vote 1	15.1639	-	-	15.1639	15.1639	3.1196	15.1639	4.0899	15.0510	(0.1129)	-1%	(0.1129)	-1%	20.6%	27.0%	20.7%	27.2%	15.1639	-	1.0850	16.2489	15.1612	2.5949	15.1490	3.4709	14.0925	(1.0715)	-7.1%	(2.1565)	-13.3%	17.1%	22.9%	18.4%	24.6%	
Vote 2902 - ENERGY DEVELOPMENT AND MANAGEMENT																																			
Item 1 - Energy Policy and Programs																																			
Non-Transfer Payment Spending	23.3687	-	-	23.3687	21.6708	4.1272	21.7455	3.6640	18.9025	(4.4662)	-19%	(4.4662)	-19%	19.0%	16.8%	21.8%	19.4%	22.9937	-	28.5000	51.4937	22.9937	3.1785	22.9937	3.8383	46.8598	23.8661	103.8%	(4.6339)	-9.0%	13.8%	16.7%	6.8%	8.2%	
TP - Smart Grid Fund	12.1250	-	4.5000	16.6250	12.1250	-	12.1250	0.6766	21.7944	9.6694	80%	5.1694	31%	0.0%	5.6%	0.0%	3.1%	8.0000	-	-	8.0000	-	-	7.7600	-	4.0000	(4.0000)	-50.0%	(4.0000)	-50.0%	-	0.0%	0.0%	0.0%	
TP - Aboriginal Engagement Agreements	0.2000	-	-	0.2000	0.2000	-	0.2000	-	0.4787	0.2787	139%	0.2787	139%	0.0%	0.0%	0.0%	0.0%	0.2000	-	-	0.2000	0.2000	-	0.2000	0.8273	3.7941	3.5941	1797.0%	3.5941	1797.0%	0.0%	413.7%	0.0%	21.8%	
TP - Conservation Initiative	1.9000	-	-	1.9000	1.9000	0.0207	1.9000	0.0688	0.7492	(1.1508)	-61%	(1.1508)	-61%	1.1%	3.6%	2.8%	9.2%	1.9000	-	-	1.9000	1.8979	-	1.9000	0.0752	0.8115	(1.0885)	-57.3%	(1.0885)	-57.3%	0.0%	4.0%	0.0%	9.3%	
TP - Green Energy Initiatives	1.3474	-	-	1.3474	1.3474	-	1.3474	0.0240	1.4310	0.0836	6%	0.0836	6%	0.0%	1.8%	0.0%	1.7%	101.3474	-	100.0000	201.3474	1.3474	0.0171	98.3462	0.2470	201.7688	100.4214	99.1%	0.4214	0.2%	1.3%	0.3%	0.0%	0.1%	
Sub-total Vote 2902 - Energy Policy and Programs	38.9411	-	4.5000	43.4411	37.2432	4.1479	37.3179	4.4334	43.3558	4.4147	11%	(0.0853)	0%	11.1%	11.9%	9.6%	10.2%	134.4411	-	128.5000	262.9411	26.4390	3.1956	131.1999	4.9878	257.2341	122.7930	91.3%	(5.7070)	-2.2%	12.1%	3.8%	1.2%	1.9%	
Vote 2905 - ELECTRICITY PRICE MITIGATION																																			
TP - Ontario Clean Energy Benefit	860.0000	-	-	860.0000	860.0000	263.8162	860.0000	210.5637	860.0000	-	0%	-	0%	30.7%	24.5%	30.7%	24.5%	-	-	20.8000	20.8000	-	-	-	-	20.8000	20.8000	-	-	0.0%	-	-	0.0%	0.0%	
TP - Northern Ontario Energy Credit	26.0000	-	-	26.0000	26.0000	-	26.0000	5.2771	26.0000	-	0%	-	0%	0.0%	20.3%	0.0%	20.3%	26.0000	-	-	26.0000	25.2200	-	25.2200	6.4097	25.5437	(0.4563)	-1.8%	(0.4563)	-1.8%	0.0%	25.4%	0.0%	25.1%	
TP - Ontario Rebate for Electricity Consumers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300.0000	-	-	300.0000	-	-	291.0000	-	300.0000	-	0.0%	-	0.0%	0.0%	0.0%	0.0%		
TP - Ontario Electricity Support Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TP - Rural or Remote Rate Protection Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TP - On-Reserve First Nations Delivery Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-total Vote 2905 - Electricity Price Mitigation	886.0000	-	-	886.0000	886.0000	263.8162	886.0000	215.8408	886.0000	-	0%	-	0%	29.8%	24.4%	29.8%	24.4%	326.0000	-	20.8000	346.8000	25.2200	-	316.2200	6.4097	346.3437	20.3437	6.2%	(0.4563)	-0.1%	0.0%	2.0%	0.0%	1.9%	
Vote 2906 - STRATEGIC ASSET MANAGEMENT AND TRANSFORMATION																																			
Item 1 - Strategic Asset Management and Transformation																																			
Non-Transfer Payment Spending	63.0000	-	(4.5000)	58.5000	-	-	-	-	44.1703	(18.8297)	-30%	(14.3297)	-24%	-	-	0.0%	0.0%	70.0000	-	(25.3767)	44.6233	66.6280	0.4249	66.6244	0.8541	42.1617	(27.8383)	-39.8%	(2.4616)	-5.5%	0.6%	1.3%	1.0%	2.0%	
Transformation*	2,600.0000	-	-	2,600.0000	-	-	-	-	-	(2,600.0000)	-100%	(2,600.0000)	-100%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TP - Strategic Asset Management Indigenous Engagement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0010	0.0010	-	-	-	-	-	0.7850	0.7850	-	0.7840	78404.2%	-	-	0.0%	0.0%
TP - Conferred Benefit Amount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TP - Cash Contribution for First Nations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-total Vote 2906 - Strategic Asset Management and Transformation	2,663.0000	-	(4.5000)	2,658.5000	-	-	-	-	44.1703	(2,618.8297)	-98%	(2,614.3297)	-98%	-	-	0.0%	0.0%	70.0000	-	(25.3757)	44.6243	66.6280	0.4249	66.6244	0.8541	42.9468	(27.0532)	-38.6%	(1.6775)	-3.8%	0.6%	1.3%	1.0%	2.0%	
Operating Expense before Consolidations	3,603.1050	-	-	3,603.1050	938.4070	271.0837	938.4818	224.3641	988.5771	(2,614.5279)	-73%	(2,614.5279)	-73%	28.9%	23.9%	27.4%	22.7%	545.6050	-	125.0093	670.6143	133.4482	6.2154	529.1933	15.7225	660.6170	115.0120	21.1%	(9.9973)	-1.5%	4.7%	3.0%	0.9%	2.4%	
Operating Consolidations:																																			
Independent Electricity Systems Operator	185.0432	-	-	185.0432	185.0432	46.8642	185.0432	46.8642	187.4570	2.4138	1%	2.4138	1%	25.3%	25.3%	25.0%	25.0%	195.4566	-	-	195.4566	189.5929	49.3037	189.5929	49.3037	197.2149	1.7583	0.9%	1.7583	0.9%	26.0%	26.0%	25.0%	25.0%	
Ontario Energy Board	31.7090	-	-	31.7090	31.7090	8.3493	31.7090	8.3493	33.3970	1.6880	5%	1.6880	5%	26.3%	26.3%	25.0%	25.0%	37.0020	-	-	37.0020	35.8919	9.4206	35.8919	9.4206	37.6823	0.6803	1.8%	0.6803	1.8%	26.2%	26.2%	25.0%	25.0%	
Greenhouse Gas Reduction Account Reclassification	-	-	-	-	-	-	-	-	-	-	-	-																							