Proposed skeleton outline (draft)

Introduction/background

Executive summary

Discussions/considerations (for each Plan, as applicable)

1. Adjustment for contribution receivable (OTPP only)
2. Reversal of unamortized contribution differences
3. Reversal of unamortized gains/losses due to historical cumulative transfers
4. Adjustment to reflect the Province's share, accounting for other employers/agencies
    a. Consistency in methods among plans and rationale
    b. Summary on the accounting treatment related to non-controlled/non-consolidated agencies

Recommendations/next steps

Comparative figures, by layers of the 4 adjustments (as applicable) by Plan (April 1, 2015 to March 31, 2017)

1. OTPP
2. PSPP
3. OPSEUPP
4. HOOPP
5. CAATPP

Appendix B – Information provided (support/contributions breakdown/etc.)