

Project Plan (DRAFT)

OTB – Year-end adjustment analysis and narrative

Task	Target deadline
Project plan	Thursday, May 4, 2017
Skeleton outline	Thursday, May 4, 2017
Accounting treatment related to non-controlled and/or non-consolidated agencies · Summary and comparison among plans, and current accounting treatment applied by OPCD · Proposed adjustments · High level impact on proposed adjustments (without reflecting other adjustments)	Wednesday, May 10, 2017
Discuss and confirm decisions on adjustments related to other agencies	Friday, May 12, 2017
Comparative figures (1 April 2015 to 31 March 2017); by layers of adjustments and by plan	Wednesday, May 17, 2017
Narrative related to proposed adjustments	Friday, May 19, 2017
Draft memo for review and discussion	Wednesday, May 24, 2017
Final memo	Wednesday, May 31, 2017

Layers of adjustments include (OTPP, PSPP, OPSEUPP, HOOPP, CAATPP; as applicable):

1. Contribution receivable
2. Unamortized contribution differences
3. Unamortized cumulative transfers in historical years
4. Recognition related to non-controlled and/or non-consolidated agencies/other employers

The memo will not include adjustments to reflect:

1. Consistent approach related to market-related value of assets calculation
2. Adjustment for rate stabilization fund (OPSEUPP)