

4 - Sign-off Sheet for Approval.pdf

Treasury Board Secretariat

Corporate Approval Form

Date: October 31, 2016

☒

New Item:

☐

Revised Version: Due Date:

OCMS#: MGS3036MC-2016-509

Recipient/Approval Required: Deputy Minister and Minister Approval on Pension Asset Expert

Advisory Panel TB/MBC Submission

Author/Contact: Cindy Veinot

Phone: 416-325-8017

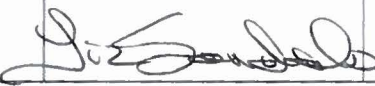
Reviewed By: (complete this section where appropriate)

Written Comments
Attached

Division /Branch	Name	Signature	Date In	Date Out	Yes	No
Communications						
Correspondence & Editorial Services						
Legal Services	Len Hatzis Sean Kearney	see attached	Oct 31	Oct 31		✓
CAO	Mel Fraser	see attached	Oct 31	Oct 31		✓
Finance Branch						
Human Resources						
Program/Policy						

Approved By: (complete this section for all correspondence)

Written Comments
Attached

Approving Official (as appropriate)	Name	Signature	Date In	Date Out	Yes	No
Director	N/A	N/A				
Division Head/ADM	Cindy Veinot	Cindy Veinot	Oct 31/16	Oct 31/16		✓
Associate DM/OTB	Karen Hughes	Karen Hughes	Oct 31/16	Oct 31/16		✓
Deputy Minister	Helen Angus		Oct 31, 2016	Oct 31, 2016		
Minister	Liz Sandals			Oct 31/16		

Korn, Paul (TBS)

From: Kearney, Sean (TBS)
Sent: October 31, 2016 10:50 AM
To: Korn, Paul (TBS); Hosick, Sarah (TBS); Hatzis, Len (TBS)
Cc: Dyczkowski, Marilyn (TBS); Laughton, Jane (TBS); Kaufman, Paul (TBS); Graham, Helen (TBS); Sawosch, Mercedes (TBS); Petsche, Nadine (TBS); Provis, Ian (TBS); Laughton, Patrick (TBS); Jamieson, Heather (TBS)
Subject: RE: Updated Pension Panel - FOR APPROVAL

Len and I approve.
Thanks
S

Sean Kearney
Legal Director

Ministry of the Attorney General | Legal Services Branch | Treasury Board Secretariat
77 Wellesley Street West, 9th Floor, Ferguson Block, Toronto, ON M7A 1N3
Phone: 416-327-6396 Fax: 416-325-9404

From: Korn, Paul (TBS)
Sent: October-31-16 10:42 AM
To: Hosick, Sarah (TBS); Hatzis, Len (TBS); Kearney, Sean (TBS)
Cc: Dyczkowski, Marilyn (TBS); Laughton, Jane (TBS); Kaufman, Paul (TBS); Graham, Helen (TBS); Sawosch, Mercedes (TBS); Petsche, Nadine (TBS); Provis, Ian (TBS); Laughton, Patrick (TBS); Jamieson, Heather (TBS)
Subject: FW: Updated Pension Panel - FOR APPROVAL

Sean/Len, this is ready for legal sign-off.

Sarah, I've changed version numbers on the remuneration OIC to V2 and added a couple of commas in some of the English figures. I will sign the back of it and have it delivered to DMO. Please let them know to include it in your package. They don't need to get the translation certificate – I'll keep it.

Thanks,
PGK

From: Hosick, Sarah (TBS)
Sent: October 31, 2016 10:23 AM
To: Dyczkowski, Marilyn (TBS); Laughton, Jane (TBS)
Cc: Kaufman, Paul (TBS); Graham, Helen (TBS); Sawosch, Mercedes (TBS); Petsche, Nadine (TBS); Provis, Ian (TBS); Laughton, Patrick (TBS); Korn, Paul (TBS); Jamieson, Heather (TBS)
Subject: Updated Pension Panel - FOR APPROVAL

Hi Marilyn and Jane,

Attached is the updated Pension Asset Expert Panel Report Back. The budget was reduced from the previous version (which had received CAO and legal approval) to include remuneration for 3 members and a chair.

MO would like to have minister sign-off at 1pm today in order to include it for the TBMBC meeting tomorrow.

In the interest of time, can we proceed with electronic sign-off for both CAO and legal this morning?

Happy to discuss.

Thanks,
Sarah

Sarah Hosick

Executive Assistant & Special Policy Advisor (A) | Office of the Provincial Controller Division
Office of the Treasury Board | Treasury Board Secretariat
7 Queen's Park Cres E, 2nd Floor, Toronto, ON, M7A 1Y7
416-212-8512

Hosick, Sarah (TBS)

From: Laughton, Jane (TBS)
Sent: October-31-16 10:57 AM
To: Kearney, Sean (TBS); Korn, Paul (TBS); Hosick, Sarah (TBS); Hatzis, Len (TBS)
Cc: Dyczkowski, Marilyn (TBS); Kaufman, Paul (TBS); Graham, Helen (TBS); Sawosch, Mercedes (TBS); Petsche, Nadine (TBS); Provis, Ian (TBS); Laughton, Patrick (TBS); Jamieson, Heather (TBS); Fraser, Melanie (TBS)
Subject: RE: Updated Pension Panel - FOR APPROVAL

Hello,

Mel approves this as well.

Thanks.

Jane Laughton

Senior Manager, Corporate Coordination

T: 416-325-7023 | E: Jane.Laughton@ontario.ca

From: Kearney, Sean (TBS)
Sent: October-31-16 10:50 AM
To: Korn, Paul (TBS); Hosick, Sarah (TBS); Hatzis, Len (TBS)
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Thanks

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Sean Kearney
Legal Director

Ministry of the Attorney General | Legal Services Branch | Treasury Board Secretariat
77 Wellesley Street West, 9th Floor, Ferguson Block, Toronto, ON M7A 1N3
Phone: 416-327-6396 Fax: 416-325-9404

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Sarah

Sarah Hosick

Executive Assistant & Special Policy Advisor (A) | Office of the Provincial Controller Division
Office of the Treasury Board | Treasury Board Secretariat
7 Queen's Park Cres E, 2nd Floor, Toronto, ON, M7A 1Y7
416-212-8512

Contact Summary

File Number: **MG3036MC-2016-509**

Contact Date: October 18, 2016 12:36:00PM

Received By: Sarah Quiambao

Contact Type: Minister's Correspondence

Local Reference #:

Nature: Neutral

Access Type: Internal Request

Anonymous: No

Sensitivity: Rush

Language: English

Int/Ext: Internal

Recipient:

Public Comment: Pensions Expert Panel OICs

Client(s)

karen hughes

Associate Deputy Minister

Wk:

Fx:

Canada

Email:

File Due Date: October 18, 2016 12:00:00AM

Document Date: October 18, 2016 12:00:00AM

**Correspondence
Type:**

Document Type: MB20

In/Out: Incoming

Action Required: Minister's Signature

Standard: Included

Cross Ref:

**Premier Log
Number:**

Ministry: Government Services

Program:

Sub Program:

Category:

Sub-Category:

Subject: Treasury Board

Assigned To:

Log Description: Pension Expert Panel

Activity Desc:

Completed By: Sarah Quiambao

Conclusion Date:

Resolution:

Conclusion Status: Pending

Conclusion Desc:

Documents:	Category	Title	Date
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Tasks:	Referred To	Due	Created	Status
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Approvals:	Date:	Approved By:	Approval Description
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Document:

Ministry of the
Attorney General

Legal Services Branch
Treasury Board Secretariat

Ferguson Block, 9th floor
77 Wellesley Street West
Toronto ON M7A 1N3

Tel: 416 325-9395
Fax: 416 325-9404
E-mail: Paul.Korn@ontario.ca

Ministère du
Procureur général

Direction des services juridiques
Secrétariat du Conseil du Trésor

Édifice Ferguson, 9^e étage
77, rue Wellesley ouest
Toronto ON M7A 1N3

Tél: 416 325-9395
Télé: 416 325-9404
Courriel : Paul.Korn@ontario.ca



October 31, 2016

SOLICITOR-CLIENT PRIVILEGED
& CONFIDENTIAL

MEMORANDUM TO: Nicole Simone
Manager, Policy Alignment & Strategic Engagement
Deputy Minister's Office

FROM: Paul G. Korn
Senior Counsel

SUBJECT: Pension Asset Expert Advisory Panel

Further to your discussions with Sarah Hosick, please find enclosed the final versions of the following instruments:

- Minister's Order (Minister to date and sign)
- Remuneration Order in Council (Minister to sign only)

My assistant will deliver hard copies with my signature on the back of the OIC.

The final TB/MBC submission will be delivered by OPCD and has been legally signed-off.

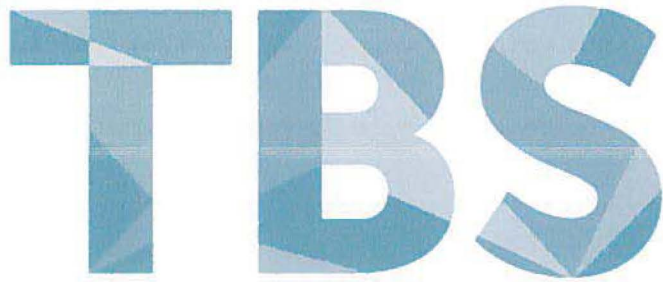
If you have any questions, please let me know.

Paul G. Korn

(Enclosures)

cc. Sarah Hosick, Executive Assistant, OPCD

Pension Panel - Signed Submission_October 2016.pdf



**Office of the Provincial Controller
Division**

**Pension Asset Expert
Advisory Panel
Report back to TB/MBC**

October 21, 2016 - FINAL


President of the Treasury Board


Deputy Minister, Treasury Board Secretariat

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Request

Treasury Board Secretariat is requesting that:

1. Treasury Board / Management Board of Cabinet (TB/MBC) approve the establishment of the Pension Asset Expert Advisory Panel by Minister's Order, and
2. TB/MBC recommend to the Lieutenant Governor in Council a remuneration Order in Council for panel members.

Purpose of the Request

On October 5, 2016 Treasury Board/Management Board of Cabinet (TB/MBC) approved the draft Terms of Reference for the Pension Asset Expert Advisory Panel to review the application of the Public Sector Accounting Standards (PSAS) to accounting for pension assets, and to provide advice to government. Treasury Board Secretariat is reporting back with the Minister's Order that would establish the panel, and the remuneration Order in Council that would set the rates of remuneration to be paid to panel members.

This report back will complete the requirements under the Agencies and Appointments Directive (the Directive) for the establishment of short-term advisory bodies.

Business Case Rationale / Background

In connection with the preparation and audit of the 2015-16 Public Accounts, the Office of the Auditor General and the government's professional accounting staff disagreed regarding the application of Public Sector Accounting Standards (PSAS) to pension assets related to two pension plans that the Province jointly sponsors – Ontario Teachers' Pension Plan (OTPP) and Ontario Public Service Employees' Union Pension Plan (OPSEUPP).

The government made a time-limited regulation under the Financial Administration Act (FAA) to require the accounting for these pension assets to align with the interpretation of the Auditor General. This time-limited regulation enabled the professional accounting staff to take responsibility for the preparation of the Public Accounts in accordance with legislation and PSAS.

It is intended that the Expert Advisory Panel will commence its review immediately on appointment of its members. Creation of the panel is to be achieved by a Minister's Order, made by the President of the Treasury Board, pursuant to Section 6.1 of the *Ministry of Government Services Act*. The Minister's Order will set the termination date for the Panel's activities as March 31, 2017, enable the Minister to appoint a minimum of 3 and a maximum of 6 panel members and to designate one member as the chair, enable the Minister to approve the Terms of Reference (as previously provided in draft to Treasury Board/Management Board of Cabinet), and require the Minister to seek LGIC approval for rates of remuneration.

The panel will be supported primarily by staff in Treasury Board Secretariat, and all expenses related to the panel will be managed from within TBS' allocation.

With the appointment of the panel members, and the establishment of the Terms of Reference, a report to the President of the Treasury Board, which will be shared with the Auditor General of Ontario and subsequently made public, will be due from the panel by December 31, 2016. Follow up work such as supporting questions on the report, providing supplemental information, assessing feedback and providing recommendations to standard developers may occur between January 1, 2017 and March 31, 2017

Remuneration for panel members must take into consideration the following factors:

1. This assignment is urgent to support the government's 2017-18 planning cycle and 2017 Budget as the issue of pension asset accounting is complex, technical and has significant immediate and long term financial implications to the government. This creates a high degree of pressure on the panel to thoroughly assess and provide advice on this item in a short period of time.
2. The Province and the Ontario Auditor General are in public disagreement on this issue. The release of the results of the Expert Advisory Panel will likely receive significant public and media scrutiny and place the professional reputations of panel members in the media. The level of expertise required and the professional risk to the panel members need to be considered in setting compensation.
3. The topics being assessed in particular with respect to the accounting are based on principle based standards which contain ambiguity. Panel members are being selected based on their professional reputations, as there is no clearly articulated guidance in the accounting standards related to pension assets for jointly sponsored pension plans, so professional judgement is required.

4. Pension accounting, actuarial modelling to value pension plan assets and pension plan governance are very specialized areas within legal, actuarial and accounting professions. Panel members will be expected to provide personal in-depth analysis and advice, in combination with any procured services.

Performance Measurement

Submission of final report by December 31, 2016 and within approved budget.

Financial Implications

The proposed remuneration is \$2,000 per day for the Chair and \$1,900 per day for the other members. These rates are consistent with the Directive, which specifies up to \$2000 per day for appointees with unique and specialized expertise, or urgent issues affecting government priorities and requiring intense time commitments over a short period of time. The total maximum budget is estimated at \$978.5K, which is comprised of:

Proposed Budget				
	#people	Per diem	# Days	Total Cost
Chair	1	2,000	75	\$150,000
Members	3	1,900	50	285,000
				435,000
Travel Budget @10%				43,500
Procurement costs (incl. translation)				500,000
Total Budget for the Panel				\$978,500

Other experts sitting on Provincial Advisory Panels have been remunerated at similar rates including the short-term Expert Investment Advisory committee on issues related to Hydro One, established in 2015 compensated all committee members at \$2,000 per diem.

The chair of the Commission on the Reform of Ontario's Public Services was compensated at \$1500 per diem for a long term lower risk report than this advisory panel.

Other comparable examples could include individual advisors appointed for remuneration at rates equal or above \$2000/diem such as the Negotiations Advisor for the Physician Services Agreement with the Ontario Medical Association (OMA) at a rate of \$2175 per diem, a special advisor on Income Security Reform for the Ministry of Community and Social Services, at \$2000 per diem, and the Advisor on Auto Insurance and Pensions at a rate of \$1975 per diem.

This Expert Advisory Panel consists of members that each will bring a unique skillset and perspective needed to complete the advice to the government, contributing personal effort and professional expertise, such as typical with individual appointments, making the panel similar to individual advisors. The chair received a slightly higher per diem \$2000 versus \$1900, as this person will likely have interaction with the media and must become fluent in all the aspects that support the overall public report even though it combines multiple professional disciplines.

Within a budget approved by Treasury Board Secretariat, the Expert Advisory Panel may receive advice from such counsel, staff, or expertise considered necessary in the performance of its duties at reasonable remuneration approved by Treasury Board Secretariat. Panel Members shall be reimbursed for reasonable expenses incurred in connection with their duties in accordance with Treasury Board/Management Board of Cabinet Directives and Guidelines.

Any under-expenditure on per diem costs may be reallocated to procurement costs in the approved budget.

The panel's main deliverable is for December 31, 2016 however the panel will continue until March 31, 2017. The budget recognizes that some of the work of the panel may still occur after December 31, 2016 and is included in the maximum budget as well as supports a possible extension in the report deliverable date.

TBS will follow Treasury Board/Management Board of Cabinet Directives and Guidelines and other applicable government policies in obtaining other services and goods for the Expert Advisory Panel considered necessary in the performance of their duties within the approved budget.

Proposed appointees will be identified from areas/ skill sets such as, but not limited to:

Pension law
Public accounting/standard setting
Government

Academia
Pension administration

Appointees will be assessed and members selected such that the panel has the correct mix of skills to complete the assignment, and all due attention will be given to regional, linguistic and gender diversity.

Legislative and Regulatory Requirements

The remuneration for the panel will be set by OIC; no legislation or regulation changes are needed.

Risks and Mitigating Strategies

Proposed remuneration is consistent with that provided for other expert level advisory panels, which mitigates the risk of criticism for providing compensation at higher rates than are paid to OPS employees.

Stakeholder Engagement

Selection of panel members will be achieved through the Public Appointments Secretariat and appointments will be made by Minister's letter.

The Expert Advisory Panel will need to work with several potential stakeholders within and outside of government including different Ministries and divisions, the Office of the Auditor General, pension plans, standard setters, and other experts. TBS staff will support the panel in accessing and obtaining information from any of the necessary stakeholders as determined by the Expert Advisory Panel and within the approved budget.

Communications and Issues Management

A communication plan will be developed for the Expert Advisory Panel by TBS.

TBS will facilitate communication between the Expert Advisory Panel and the Office of the Auditor General, a key stakeholder in developing their report.

Treasury Board Secretariat will make the final report of the Expert Advisory Panel available to the public. In delivering the report to the Ministry, the Expert Advisory Panel shall ensure that the report is in a form appropriate for public release, consistent with

the requirements of the Freedom of Information and Protection of Privacy Act and other applicable legislation. The Expert Advisory Panel shall also ensure that the report is delivered in both English and French at the same time, in electronic and printed versions in sufficient quantity for public release.

Recommendation

That Treasury Board/Management Board of Cabinet approve the request to establish the Pension Asset Expert Advisory Panel.

That Treasury Board/Management Board of Cabinet endorse the Ministers order establishing the Review and the terms of reference.

Proposed Minute

Further to the minute of October 6, 2016, the Ministry is requesting that TB/MBC

- Approve a revision to the completion date for the panel to March 31, 2017
- Approve the Minister's Order establishing the Panel
- Approve rates of remuneration of \$2,000 per diem to a maximum of \$150,000 for the Chair
- Approve the rate of remuneration for three members of \$1,900 per diem to a maximum of \$95,000 per member
- Recommend to the Lieutenant Governor in Council, the Order-in-Council for the remuneration of the Chair and the members in the amount of \$2,000 per diem for the Chair and \$1,900 per diem for the members
- Note that the Ministry will manage costs from within its existing allocation

Proposed Terms of Reference

Background

In connection with the preparation and audit of the 2015-16 Public Accounts, the Auditor General and the government's professional accounting staff disagreed regarding the

application of Public Sector Accounting Standards (PSAS) to pension assets related to two pension plans that the Province jointly sponsors – Ontario Teachers' Pension Plan and Ontario Public Service Employees' Union Pension Plan. The government passed a time-limited regulation to align the accounting for these pension assets with the interpretation of the Auditor General. This time-limited regulation enabled the professional accounting staff to take responsibility for the preparation of the Public Accounts in accordance with legislation and PSAS.

The government released an annual report and unaudited financial statements on October 3, 2016, and concurrently announced that an advisory panel would be formed to review the application of PSAS to these pension assets.

On October 5, 2016, the Auditor General issued a qualified report on the 2015-16 Public Accounts. While the 2015-16 results were accepted by the Auditor General, the audit opinion was qualified because the comparative financial balances were not restated for the prior year to write off the pension assets.

Governance

An advisory panel is established as a short-term advisory body appointed by the President of the Treasury Board to review the application of the PSAS to accounting for pension assets and provide advice to government. The final report will be submitted to the President of the Treasury Board and provided to the Auditor General of Ontario, and made public thereafter. The future accounting for the pension assets in the preparation of the Province's financial statements will be guided by the report of the panel.¹

Mandate

The Expert Advisory Panel's mandate is to deliver advice and recommendations to the government on the application of PSAS to the recognition and measurement of pension assets. The Expert Advisory Panel's advice and recommendations to the government will consider:

¹ The Public Sector Accounting Board established a task force to review the standards on pension plans. Should their review results in changes to the standards, these new standards would be applied by the Province.

- The requirement regarding control with respect to recognizing a pension asset for a joint defined benefit plan.
- The requirement regarding control with respect to recognizing a pension asset for other pension plans.
- Appropriate valuation techniques to measure a pension asset that take into consideration future decision making authority by plan sponsors.
- Recommendations to the Employee Future Benefits Task Force of the Public Sector Accounting Board regarding issues that should be considered in their review of the retirement and post-employment benefits standards.

Timelines

A report to the President of the Treasury Board and the Auditor General of Ontario is due by the end of 2016.

Membership

The membership of the Panel will comprise accounting, legal, and pension experts in the areas of jointly sponsored pension plans, actuarial modelling for pension plans and Public Sector Accounting Standards. All members will be appointed by the President of the Treasury Board.

The identified members should attend/participate in the meetings; no substitutes or alternates should attend in place of a member.

Support

The Province will identify individuals to support the Panel and work collaboratively to provide information related to the pension plans sponsored by the Province of Ontario.

Funding

The Province will be responsible for the costs of the appointed members to attend the meetings. The costs of any individuals supporting the work of the Panel will also be borne by the Province.

Treasury Board Secretariat

Office of the President

99 Wellesley Street West
Room 4320, Whitney Block
Toronto, ON M7A 1W3

Tel.: 416-327-2333
Fax: 416-327-3790

Secrétariat du Conseil du Trésor

Bureau de la présidente

99, rue Wellesley Ouest
Édifice Whitney, bureau 4320
Toronto (Ontario) M7A 1W3

Tél. : 416 327-2333
Téléc. : 416 327-3790



MINISTER'S ORDER

PURSUANT TO section 6.1 of the *Ministry of Government Services Act*,

Expert advisory panel established

1. The Pension Asset Expert Advisory Panel (the "Advisory Panel") is hereby established as a short-term advisory body, accountable to the President of the Treasury Board (the "Minister"), for a period not extending beyond March 31, 2017.

Terms of reference

2. The Minister shall determine the terms of reference of the Advisory Panel and may amend them from time to time.

Appointments

3. The Advisory Panel shall be comprised of up to **4** members appointed by the Minister, and the Minister may designate one member as the chair.
4. The members of the Advisory Panel, including the chair, shall serve at the Minister's pleasure for a period not extending beyond March 31, 2017.

Remuneration and expenses

5. The members of the Advisory Panel, including the chair, shall be paid such remuneration and expenses as the Lieutenant Governor in Council may determine.

Approved and
Ordered on _____

A handwritten signature in black ink, appearing to read "Liz Sandals", written over a horizontal line.

Liz Sandals
President of the Treasury Board



Ontario

**Order in Council
Décret**

On the recommendation of the undersigned,
the Lieutenant Governor of Ontario, by and
with the advice and concurrence of the
Executive Council of Ontario, orders that:

Sur la recommandation de la personne
soussignée, la lieutenant-gouverneure de
l'Ontario, sur l'avis et avec le consentement du
Conseil exécutif de l'Ontario, décrète ce qui
suit:

WHEREAS the President of the Treasury Board has established the Pension Asset Expert Advisory Panel (the "Advisory Panel") by Minister's Order made under section 6.1 of the *Ministry of Government Services Act*;

THEREFORE, PURSUANT TO subsection 6.1 (2) of the *Ministry of Government Services Act*,

Chair's remuneration

1. The Chair of the Advisory Panel shall be paid remuneration of **\$2,000** per day, up to a maximum of **75** days, such that the maximum payable is **\$150,000**.

Other members' remuneration

2. The members of the Advisory Panel, other than the Chair, shall each be paid remuneration of **\$1,900** per day, up to a maximum of **50** days, such that the maximum payable is **\$95,000** per member.

Expenses

3. In addition to the remuneration set out above, the members of the Advisory Panel, including the Chair, shall be reimbursed for reasonable expenses incurred in carrying out their duties on the Advisory Panel in accordance with the Management Board of Cabinet's *Travel, Meal and Hospitality Expenses Directive*.

Authority Verified/Compétence vérifiée: _____

Please print name/Nom en lettres moulées s.v.p.: Paul G. Korn

Telephone/Téléphone: 416-325-9395

Recommended by the Treasury Board/Management Board of Cabinet on:
Recommandé par le Conseil du Trésor / Conseil de gestion du gouvernement le: _____

Secretary/Secrétaire: _____

ATTENDU QUE la présidente du Conseil du Trésor a constitué le Comité consultatif d'experts en matière de comptabilisation des actifs des régimes de retraite (le « Comité consultatif ») par arrêté ministériel pris en vertu de l'article 6.1 de la *Loi sur le ministère des Services gouvernementaux*;

PAR CONSÉQUENT, EN APPLICATION DU paragraphe 6.1 (2) de la *Loi sur le ministère des Services gouvernementaux*,

Rémunération de la présidente ou du président

1. La présidente ou le président du Comité consultatif reçoit une rémunération de **2 000 \$** par jour, jusqu'à concurrence de **75** jours, de sorte que le montant maximal payable est **150 000 \$**.

Rémunération des autres membres

2. Les membres du Comité consultatif, autres que la présidente ou le président, reçoivent chacun une rémunération de **1 900 \$** par jour, jusqu'à concurrence de **50** jours, de sorte que le montant maximal payable à chaque membre est **95 000 \$**.

Indemnités

3. Outre la rémunération précisée ci-dessus, les membres du Comité consultatif, y compris la présidente ou le président, ont droit au remboursement des frais raisonnables engagés pour l'exercice de leurs fonctions au sein du Comité consultatif, conformément à la *Directive sur les frais de déplacement, de repas et d'accueil* du Conseil de gestion du gouvernement.



Recommended: President of the Treasury Board

Recommandé par: La présidente du Conseil du Trésor

Concurred: Chair of Cabinet

Appuyé par: Le président/la présidente du Conseil des ministres

Approved and Ordered:

Approuvé et décrété le:

Lieutenant Governor
La lieutenante-gouverneure

Signed Regulation_September 2016.pdf



Executive Council
Conseil exécutif

R.O.C./Décret 220/2016

I certify that the attached is a true copy of the Regulation, made by the Treasury Board under the *Financial Administration Act*, approved by His Honour the Administrator of the Government of the Province of Ontario in Council, on September 28th, 2016.

Dated at Toronto, September 28, 2016.

A handwritten signature in blue ink, reading "Anna Valer".

Deputy Clerk, Executive Council



Ontario

Executive Council
Conseil exécutif

Order in Council Décret

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and concurrence of the Executive Council, orders that:

the appended Regulation, made by the Treasury Board under the *Financial Administration Act*, be approved.

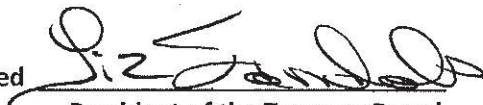
Sur la recommandation de la personne soussignée, la lieutenant-gouverneure, sur l'avis et avec le consentement du Conseil exécutif, décrète ce qui suit :

Le règlement ci-annexé, pris par le Conseil du Trésor en vertu de la *Loi sur l'administration financière*, est approuvé

Recommandé par : La Présidente du Conseil du Trésor,

Appuyé par : La présidente du Conseil des ministres,

Recommended


President of the Treasury Board

Concurred


Chair of Cabinet

Approuvé et décrété le

L'administrateur du gouvernement

Approved and Ordered

SEP 28 2016

Date


Administrator of the Government

R.O.C./Décret (R) 220/2016

CONFIDENTIAL
Until filed with the
Registrar of Regulations

REG2016.0435.e
6-EC

ONTARIO REGULATION

made under the

FINANCIAL ADMINISTRATION ACT

Amending O. Reg. 395/11

(ACCOUNTING POLICIES AND PRACTICES)

1. Ontario Regulation 395/11 is amended by adding the following section:

Accounting policies and practices

3. (1) The consolidated financial statements of the Province set out in the Public Accounts for the fiscal year ending March 31, 2016 shall be prepared in accordance with the following rules:

1. In determining a valuation allowance for a jointly sponsored pension plan with a surplus calculated for accounting purposes, the Province shall assume an expected future benefit of zero.
2. The rule in paragraph 1 shall be reflected in all related asset, revenue, liability, expense and accumulated deficit balances as if it had been implemented effective April 1, 2015.

(2) In subsection (1),

“jointly sponsored pension plan” has the same meaning as in the *Pension Benefits Act*.

Commencement

2. This Regulation comes into force on the day it is filed.

CONFIDENTIEL
jusqu'au dépôt auprès du
registrateur des règlements

Reg2016.0435.f06.EDI
6-EC

RÈGLEMENT DE L'ONTARIO

pris en vertu de la

LOI SUR L'ADMINISTRATION FINANCIÈRE

modifiant le Règl. de l'Ont. 395/11

(CONVENTIONS ET MÉTHODES COMPTABLES)

1. Le Règlement de l'Ontario 395/11 est modifié par adjonction de l'article suivant :

Conventions et méthodes comptables

3. (1) Les états financiers consolidés qui figurent dans les comptes publics de l'exercice se terminant le 31 mars 2016 sont préparés conformément aux règles suivantes :

1. Lorsqu'elle établit une provision pour dépréciation à l'égard d'un régime de retraite conjoint qui affiche un excédent calculé aux fins comptables, la Province suppose un avantage futur escompté égal à zéro.
2. Il doit être tenu compte de la règle prévue à la disposition 1 dans tous les soldes connexes d'actif, de recettes, de passif, de dépenses et de déficit accumulé comme si elle avait été mise en application le 1^{er} avril 2015.

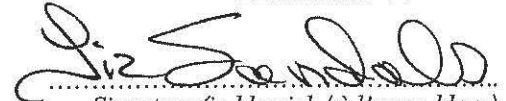
(2) La définition qui suit s'applique au paragraphe (1).

«régime de retraite conjoint» S'entend au sens de la *Loi sur les régimes de retraite*.

Entrée en vigueur**2. Le présent règlement entre en vigueur le jour de son dépôt.**

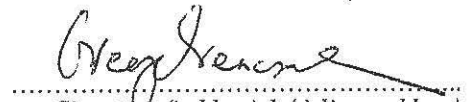
Made by:
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TREASURY BOARD:
 LE CONSEIL DU TRÉSOR :


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Liz Sandals
 Name (in print) / Nom (en lettres moulées)

President of the Treasury Board
 Full Title in English and French (in print) /
 Titre complet en anglais et en français (en lettres moulées)


 Signature (in blue ink / à l'encre bleue)

Greg Drenco
 Name (in print) / Nom (en lettres moulées)

Secretary, Treasury Board / management Board of
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Date made: **September 28, 2016**
 Pris le :

TBMBC Submission_September 2016_Final.pdf

Update to Regulation 395/11 under the FAA and impacts to the financial results for the 2015-16 Public Accounts

Treasury Board Secretariat
Presentation to Treasury Board/ Management Board of
Cabinet

September 27, 2016




President of Treasury Board


Deputy Minister of Treasury Board

Context



- Under the Financial Administration Act (“FAA”) Treasury Board, subject to the approval of the LGIC, has the power to make regulations with regard to the accounting policies and practices used to prepare the Consolidated Financial Statements
- The government has used regulatory powers under the FAA in the past to direct the accounting for government organizations. These regulations were used to address uncertainty and risk related to how government organizations were to prepare their financial statements. Ultimately the regulation confirmed accounting that was acceptable under Public Sector Accounting Standards.
- Our current situation is somewhat similar. In applying principled based accounting standards there is a degree of professional judgement required. In the current situation, in accounting for pension plans jointly sponsored by the Province, included in the Consolidated Financial Statements of the Province, the Province and the Auditor General have a different opinion on the application of the standards.
- The Province’s position is that the asset balance (or plan surplus for accounting purposes) in Ontario Teachers’ Pensions Plan (OTPP) and Ontario Public Service Employees Union Pension Plan (OPSEUPP) are an asset to the province and it is suitable to reflect them in the financial results. The Office of the Auditor General disagrees with this position and is requesting a valuation allowance to reduce the asset value which would result in an in-year expense.

Recommendation



- In order to produce the Public Accounts with accounting that supports the Auditor General's view for jointly sponsored pension plans, it is recommended to clarify the accounting through a regulation.
- The regulation will define the accounting for the consolidated financial statements in the Public Accounts. This will avoid the issue of the disagreement on the PSAB interpretation of the accounting between the Province and the Auditor by legislating the treatment.
- The regulation is applicable for fiscal year 2015-16 and will align with the Auditor's interpretation of PSAB without the Province needing to agree with interpretation but still achieving the Auditor's desired treatment.
- The Province will work with external consultants and the Office of the Auditor General to determine if an agreement can be reached on the appropriate accounting treatment in future years.

Proposed Minute



- Make, subject to LGIC approval, a regulation under the Financial Administration Act (amending O. Reg. 395/11) to define the accounting treatment of pension surpluses in jointly sponsored pension plans to take a valuation allowance equivalent to the plan surplus for the 2015-16 consolidated financial statements in the Public Accounts.
- Approve/Note the increase in the statutory account “Teachers' Pension Plan” of \$1,479,914,043 for the Ministry of Education for an increase in Elementary and Secondary Education Program - Vote 1002
- Approve/Note the increase in the statutory account “Prior Period Obligations and Actuarial Adjustments, the Financial Administration Act” of \$33,716,990 for Treasury Board Secretariat for an increase in Employee and Pensioner Benefits (Employer Share) Program - Vote 3403

Appendix 1: Draft Regulation



FINANCIAL ADMINISTRATION ACT

Amending O. Reg. 395/11

(ACCOUNTING POLICIES AND PRACTICES)

1. Ontario Regulation 395/11 is amended by adding the following section:

Accounting policies and practices

3. (1) The consolidated financial statements of the Province set out in the Public Accounts for the fiscal year ending March 31, 2016 shall be prepared in accordance with the following rules:

1. In determining a valuation allowance for a jointly sponsored pension plan with a surplus calculated for accounting purposes, the Province shall assume an expected future benefit of zero.

2. The rule in paragraph 1 shall be reflected in all related asset, revenue, liability, expense and accumulated deficit balances as if it had been implemented effective April 1, 2015.

(2) In subsection (1),

“jointly sponsored pension plan” has the same meaning as in the *Pension Benefits Act*.

Commencement

2. This Regulation comes into force on the day it is filed.

Terms of Reference independent-pension-asset-expert-panel.doc

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L0o0c0k0e0d0="0"0f0a0l0s0e0"0 P0r0i0o0r0i0t0y0="0"090"0
S0e0m0i0H0i0d0d0e0n0="0"0f0a0l0s0e0"0
U0n0h0i0d0e0W0h0e0n0U0s0e0d0="0"0f0a0l0s0e0"0
QF0o0r0m0a0t0="0"0t0r0u0e0"0 N0a0m0e0="0"0h0e0a0d0i0n0g0
8"0"/0>0 w0:0L0s0d0E0x0c0e0p0t0i0o0n0
L0o0c0k0e0d0="0"0f0a0l0s0e0"0 P0r0i0o0r0i0t0y0="0"090"0
S0e0m0i0H0i0d0d0e0n0="0"0f0a0l0s0e0"0
U0n0h0i0d0e0W0h0e0n0U0s0e0d0="0"0f0a0l0s0e0"0
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9"0"/0>0 w0:0L0s0d0E0x0c0e0p0t0i0o0n0
L0o0c0k0e0d0="0"0f0a0l0s0e0"0 P0r0i0o0r0i0t0y0="0"03090"0
N0a0m0e0="0"0t0o0c0 1"0"/0>0 w0:0L0s0d0E0x0c0e0p0t0i0o0n0
L0o0c0k0e0d0="0"0f0a0l0s0e0"0 P0r0i0o0r0i0t0y0="0"03090"0
N0a0m0e0="0"0t0o0c0 2"0"/0>0 w0:0L0s0d0E0x0c0e0p0t0i0o0n0
L0o0c0k0e0d0="0"0f0a0l0s0e0"0 P0r0i0o0r0i0t0y0="0"03090"0
N0a0m0e0="0"0t0o0c0 3"0"/0>0 w0:0L0s0d0E0x0c0e0p0t0i0o0n0
L0o0c0k0e0d0="0"0f0a0l0s0e0"0 P0r0i0o0r0i0t0y0="0"03090"0
N0a0m0e0="0"0t0o0c0 4"0"/0>0 w0:0L0s0d0E0x0c0e0p0t0i0o0n0
L0o0c0k0e0d0="0"0f0a0l0s0e0"0 P0r0i0o0r0i0t0y0="0"03090"0
N0a0m0e0="0"0t0o0c0 5"0"/0>0 w0:0L0s0d0E0x0c0e0p0t0i0o0n0
L0o0c0k0e0d0="0"0f0a0l0s0e0"0 P0r0i0o0r0i0t0y0="0"03090"0
N0a0m0e0="0"0t0o0c0 6"0"/0>0 w0:0L0s0d0E0x0c0e0p0t0i0o0n0
L0o0c0k0e0d0="0"0f0a0l0s0e0"0 P0r0i0o0r0i0t0y0="0"03090"0
N0a0m0e0="0"0t0o0c0 7"0"/0>0 w0:0L0s0d0E0x0c0e0p0t0i0o0n0
L0o0c0k0e0d0="0"0f0a0l0s0e0"0 P0r0i0o0r0i0t0y0="0"03090"0
N0a0m0e0="0"0t0o0c0 8"0"/0>0 w0:0L0s0d0E0x0c0e0p0t0i0o0n0
L0o0c0k0e0d0="0"0f0a0l0s0e0"0 P0r0i0o0r0i0t0y0="0"03090"0
N0a0m0e0="0"0t0o0c0 9"0"/0>0 w0:0L0s0d0E0x0c0e0p0t0i0o0n0
L0o0c0k0e0d0="0"0f0a0l0s0e0"0 P0r0i0o0r0i0t0y0="0"03050"0

QFoormaat="truae" Nam="captioo"/>
w:LsdExcepitioo Looceked="false"
Prioority="10" SemioHidddeon="false"
UnhiddedWheonUseed="false"
QFoormaat="truae" Nam="Titled"/>
w:LsdExcepitioo Looceked="false"
Prioority="1" Nam="Defaulit"
Paaraagraaph Foont"/> w:LsdExcepitioo
Looceked="false" Prioority="11"
SemioHidddeon="false"
UnhiddedWheonUseed="false"
QFoormaat="truae" Nam="Subtitled"/>
w:LsdExcepitioo Looceked="false"
Prioority="22" SemioHidddeon="false"
UnhiddedWheonUseed="false"
QFoormaat="truae" Nam="Stroong"/>
w:LsdExcepitioo Looceked="false"
Prioority="20" SemioHidddeon="false"
UnhiddedWheonUseed="false"
QFoormaat="truae"
Nam="Emphasis"/>
w:LsdExcepitioo Looceked="false"
Prioority="59" SemioHidddeon="false"
UnhiddedWheonUseed="false"
Nam="Tabble Grid"/>
w:LsdExcepitioo Looceked="false"
UnhiddedWheonUseed="false"
Nam="Plachoolder Texit"/>
w:LsdExcepitioo Looceked="false"
Prioority="1" SemioHidddeon="false"
UnhiddedWheonUseed="false"
QFoormaat="truae" Nam="No
Spaacing"/> w:LsdExcepitioo
Looceked="false" Prioority="60"
SemioHidddeon="false"
UnhiddedWheonUseed="false"
Nam="Lighht Shadiong"/>
w:LsdExcepitioo Looceked="false"
Prioority="61" SemioHidddeon="false"
UnhiddedWheonUseed="false"
Nam="Lighht Lits"/>
w:LsdExcepitioo Looceked="false"
Prioority="62" SemioHidddeon="false"
UnhiddedWheonUseed="false"
Nam="Lighht Grid"/>
w:LsdExcepitioo Looceked="false"

P r i o r i t y = " 6 3 " S e m i H i d d e n = " f a l s e "
U n h i d d e n W h e n U s e d = " f a l s e "
N a m e = " M e d i u m S h a d i n g 1 " / >
w : L s d E x c e p t i o n L o c k e d = " f a l s e "
P r i o r i t y = " 6 4 " S e m i H i d d e n = " f a l s e "
U n h i d d e n W h e n U s e d = " f a l s e "
N a m e = " M e d i u m S h a d i n g 2 " / >
w : L s d E x c e p t i o n L o c k e d = " f a l s e "
P r i o r i t y = " 6 5 " S e m i H i d d e n = " f a l s e "
U n h i d d e n W h e n U s e d = " f a l s e "
N a m e = " M e d i u m L i s t 1 " / >
w : L s d E x c e p t i o n L o c k e d = " f a l s e "
P r i o r i t y = " 6 6 " S e m i H i d d e n = " f a l s e "
U n h i d d e n W h e n U s e d = " f a l s e "
N a m e = " M e d i u m L i s t 2 " / >
w : L s d E x c e p t i o n L o c k e d = " f a l s e "
P r i o r i t y = " 6 7 " S e m i H i d d e n = " f a l s e "
U n h i d d e n W h e n U s e d = " f a l s e "
N a m e = " M e d i u m G r i d 1 " / >
w : L s d E x c e p t i o n L o c k e d = " f a l s e "
P r i o r i t y = " 6 8 " S e m i H i d d e n = " f a l s e "
U n h i d d e n W h e n U s e d = " f a l s e "
N a m e = " M e d i u m G r i d 2 " / >
w : L s d E x c e p t i o n L o c k e d = " f a l s e "
P r i o r i t y = " 6 9 " S e m i H i d d e n = " f a l s e "
U n h i d d e n W h e n U s e d = " f a l s e "
N a m e = " M e d i u m G r i d 3 " / >
w : L s d E x c e p t i o n L o c k e d = " f a l s e "
P r i o r i t y = " 7 0 " S e m i H i d d e n = " f a l s e "
U n h i d d e n W h e n U s e d = " f a l s e "
N a m e = " D a r k L i s t " / >
w : L s d E x c e p t i o n L o c k e d = " f a l s e "
P r i o r i t y = " 7 1 " S e m i H i d d e n = " f a l s e "
U n h i d d e n W h e n U s e d = " f a l s e "
N a m e = " C o l o r f u l S h a d i n g " / >
w : L s d E x c e p t i o n L o c k e d = " f a l s e "
P r i o r i t y = " 7 2 " S e m i H i d d e n = " f a l s e "
U n h i d d e n W h e n U s e d = " f a l s e "
N a m e = " C o l o r f u l L i s t " / >
w : L s d E x c e p t i o n L o c k e d = " f a l s e "
P r i o r i t y = " 7 3 " S e m i H i d d e n = " f a l s e "
U n h i d d e n W h e n U s e d = " f a l s e "
N a m e = " C o l o r f u l G r i d " / >
w : L s d E x c e p t i o n L o c k e d = " f a l s e "
P r i o r i t y = " 6 0 " S e m i H i d d e n = " f a l s e "
U n h i d d e n W h e n U s e d = " f a l s e "

Nāāmē= "Līgḥt Šḥādīnḡ Aḥcēnṯ 1"/>
w: LsdExcepṯiōn Lōckēd= "falṣē"
Prīōrṯy= "61" SēmīHīddēn= "falṣē"
UnḥīdēWhēnUṣēd= "falṣē"
Nāāmē= "Līgḥt Līsṯ Aḥcēnṯ 1"/>
w: LsdExcepṯiōn Lōckēd= "falṣē"
Prīōrṯy= "62" SēmīHīddēn= "falṣē"
UnḥīdēWhēnUṣēd= "falṣē"
Nāāmē= "Līgḥt Grīd Aḥcēnṯ 1"/>
w: LsdExcepṯiōn Lōckēd= "falṣē"
Prīōrṯy= "63" SēmīHīddēn= "falṣē"
UnḥīdēWhēnUṣēd= "falṣē"
Nāāmē= "Mēdiūm Šḥādīnḡ 1 Aḥcēnṯ
1"/> w: LsdExcepṯiōn
Lōckēd= "falṣē" Prīōrṯy= "64"
SēmīHīddēn= "falṣē"
UnḥīdēWhēnUṣēd= "falṣē"
Nāāmē= "Mēdiūm Šḥādīnḡ 2 Aḥcēnṯ
1"/> w: LsdExcepṯiōn
Lōckēd= "falṣē" Prīōrṯy= "65"
SēmīHīddēn= "falṣē"
UnḥīdēWhēnUṣēd= "falṣē"
Nāāmē= "Mēdiūm Līsṯ 1 Aḥcēnṯ 1"/>
w: LsdExcepṯiōn Lōckēd= "falṣē"
UnḥīdēWhēnUṣēd= "falṣē"
Nāāmē= "Rēvīsīōn"/>
w: LsdExcepṯiōn Lōckēd= "falṣē"
Prīōrṯy= "34" SēmīHīddēn= "falṣē"
UnḥīdēWhēnUṣēd= "falṣē"
QFōrmāṯ= "ṯrūē" Nāāmē= "Līsṯ
Pārāḡrāph"/> w: LsdExcepṯiōn
Lōckēd= "falṣē" Prīōrṯy= "29"
SēmīHīddēn= "falṣē"
UnḥīdēWhēnUṣēd= "falṣē"
QFōrmāṯ= "ṯrūē" Nāāmē= "Quōṯē"/>
w: LsdExcepṯiōn Lōckēd= "falṣē"
Prīōrṯy= "30" SēmīHīddēn= "falṣē"
UnḥīdēWhēnUṣēd= "falṣē"
QFōrmāṯ= "ṯrūē" Nāāmē= "Intēnsē
Quōṯē"/> w: LsdExcepṯiōn
Lōckēd= "falṣē" Prīōrṯy= "66"
SēmīHīddēn= "falṣē"
UnḥīdēWhēnUṣēd= "falṣē"
Nāāmē= "Mēdiūm Līsṯ 2 Aḥcēnṯ 1"/>
w: LsdExcepṯiōn Lōckēd= "falṣē"
Prīōrṯy= "67" SēmīHīddēn= "falṣē"

UññhñiddëWññëññUssëëdd="ñfñallñsë"
Nñamñë="ñMëëddiñuñmñ Gñrñidd 1ñ Añcñcñëññtñ 1ñ"/>
wñ:LñsñdñEñxñcñëpñtñiñoññ Lñoñcñkñëdd="ñfñallñsë"
Pñrñiñoñrñiñtñyñ="ñ6ñ8ñ"ñ SñëñmñiñHñiñdñdñëññ="ñfñallñsë"
UññhñiddëWññëññUssëëdd="ñfñallñsë"
Nñamñë="ñMëëddiñuñmñ Gñrñidd 2ñ Añcñcñëññtñ 1ñ"/>
wñ:LñsñdñEñxñcñëpñtñiñoññ Lñoñcñkñëdd="ñfñallñsë"
Pñrñiñoñrñiñtñyñ="ñ6ñ9ñ"ñ SñëñmñiñHñiñdñdñëññ="ñfñallñsë"
UññhñiddëWññëññUssëëdd="ñfñallñsë"
Nñamñë="ñMëëddiñuñmñ Gñrñidd 3ñ Añcñcñëññtñ 1ñ"/>
wñ:LñsñdñEñxñcñëpñtñiñoññ Lñoñcñkñëdd="ñfñallñsë"
Pñrñiñoñrñiñtñyñ="ñ7ñ0ñ"ñ SñëñmñiñHñiñdñdñëññ="ñfñallñsë"
UññhñiddëWññëññUssëëdd="ñfñallñsë"
Nñamñë="ñDñaarñkñ Lñiñsñtñ Añcñcñëññtñ 1ñ"/>
wñ:LñsñdñEñxñcñëpñtñiñoññ Lñoñcñkñëdd="ñfñallñsë"
Pñrñiñoñrñiñtñyñ="ñ7ñ1ñ"ñ SñëñmñiñHñiñdñdñëññ="ñfñallñsë"
UññhñiddëWññëññUssëëdd="ñfñallñsë"
Nñamñë="ñCñoolñoorñfñuñlñ Sñhñaadñiññgñ Añcñcñëññtñ
1ñ"/> wñ:LñsñdñEñxñcñëpñtñiñoññ
Lñoñcñkñëdd="ñfñallñsë"ñ Pñrñiñoñrñiñtñyñ="ñ7ñ2ñ"ñ
SñëñmñiñHñiñdñdñëññ="ñfñallñsë"
UññhñiddëWññëññUssëëdd="ñfñallñsë"
Nñamñë="ñCñoolñoorñfñuñlñ Lñiñsñtñ Añcñcñëññtñ 1ñ"/>
wñ:LñsñdñEñxñcñëpñtñiñoññ Lñoñcñkñëdd="ñfñallñsë"
Pñrñiñoñrñiñtñyñ="ñ7ñ3ñ"ñ SñëñmñiñHñiñdñdñëññ="ñfñallñsë"
UññhñiddëWññëññUssëëdd="ñfñallñsë"
Nñamñë="ñCñoolñoorñfñuñlñ Gñrñiddñ Añcñcñëññtñ 1ñ"/>
wñ:LñsñdñEñxñcñëpñtñiñoññ Lñoñcñkñëdd="ñfñallñsë"
Pñrñiñoñrñiñtñyñ="ñ6ñ0ñ"ñ SñëñmñiñHñiñdñdñëññ="ñfñallñsë"
UññhñiddëWññëññUssëëdd="ñfñallñsë"
Nñamñë="ñLñiñgñhñtñ Sñhñaadñiññgñ Añcñcñëññtñ 2ñ"/>
wñ:LñsñdñEñxñcñëpñtñiñoññ Lñoñcñkñëdd="ñfñallñsë"
Pñrñiñoñrñiñtñyñ="ñ6ñ1ñ"ñ SñëñmñiñHñiñdñdñëññ="ñfñallñsë"
UññhñiddëWññëññUssëëdd="ñfñallñsë"
Nñamñë="ñLñiñgñhñtñ Lñiñsñtñ Añcñcñëññtñ 2ñ"/>
wñ:LñsñdñEñxñcñëpñtñiñoññ Lñoñcñkñëdd="ñfñallñsë"
Pñrñiñoñrñiñtñyñ="ñ6ñ2ñ"ñ SñëñmñiñHñiñdñdñëññ="ñfñallñsë"
UññhñiddëWññëññUssëëdd="ñfñallñsë"
Nñamñë="ñLñiñgñhñtñ Gñrñiddñ Añcñcñëññtñ 2ñ"/>
wñ:LñsñdñEñxñcñëpñtñiñoññ Lñoñcñkñëdd="ñfñallñsë"
Pñrñiñoñrñiñtñyñ="ñ6ñ3ñ"ñ SñëñmñiñHñiñdñdñëññ="ñfñallñsë"
UññhñiddëWññëññUssëëdd="ñfñallñsë"
Nñamñë="ñMëëddiñuñmñ Sñhñaadñiññgñ 1ñ Añcñcñëññtñ
2ñ"/> wñ:LñsñdñEñxñcñëpñtñiñoññ
Lñoñcñkñëdd="ñfñallñsë"ñ Pñrñiñoñrñiñtñyñ="ñ6ñ4ñ"ñ
SñëñmñiñHñiñdñdñëññ="ñfñallñsë"

UñhíidēWhēñUśēd= "fālsē"
Nañmē="Mēdiūm Shādīng 2 Acceñt
2" / > w: LsdExcepñiñ
Lōcēd= "fālsē" Pñiñrñiñtñy= "65"
SēmñiñHíiddēñ= "fālsē"
UñhíidēWhēñUśēd= "fālsē"
Nañmē="Mēdiūm Lñsñt 1 Acceñt 2" / >
w: LsdExcepñiñ Lōcēd= "fālsē"
Pñiñrñiñtñy= "66" SēmñiñHíiddēñ= "fālsē"
UñhíidēWhēñUśēd= "fālsē"
Nañmē="Mēdiūm Lñsñt 2 Acceñt 2" / >
w: LsdExcepñiñ Lōcēd= "fālsē"
Pñiñrñiñtñy= "67" SēmñiñHíiddēñ= "fālsē"
UñhíidēWhēñUśēd= "fālsē"
Nañmē="Mēdiūm Grñid 1 Acceñt 2" / >
w: LsdExcepñiñ Lōcēd= "fālsē"
Pñiñrñiñtñy= "68" SēmñiñHíiddēñ= "fālsē"
UñhíidēWhēñUśēd= "fālsē"
Nañmē="Mēdiūm Grñid 2 Acceñt 2" / >
w: LsdExcepñiñ Lōcēd= "fālsē"
Pñiñrñiñtñy= "69" SēmñiñHíiddēñ= "fālsē"
UñhíidēWhēñUśēd= "fālsē"
Nañmē="Mēdiūm Grñid 3 Acceñt 2" / >
w: LsdExcepñiñ Lōcēd= "fālsē"
Pñiñrñiñtñy= "70" SēmñiñHíiddēñ= "fālsē"
UñhíidēWhēñUśēd= "fālsē"
Nañmē="Dārñk Lñsñt Acceñt 2" / >
w: LsdExcepñiñ Lōcēd= "fālsē"
Pñiñrñiñtñy= "71" SēmñiñHíiddēñ= "fālsē"
UñhíidēWhēñUśēd= "fālsē"
Nañmē="Cñlññrñfñl Shādīng Acceñt
2" / > w: LsdExcepñiñ
Lōcēd= "fālsē" Pñiñrñiñtñy= "72"
SēmñiñHíiddēñ= "fālsē"
UñhíidēWhēñUśēd= "fālsē"
Nañmē="Cñlññrñfñl Lñsñt Acceñt 2" / >
w: LsdExcepñiñ Lōcēd= "fālsē"
Pñiñrñiñtñy= "73" SēmñiñHíiddēñ= "fālsē"
UñhíidēWhēñUśēd= "fālsē"
Nañmē="Cñlññrñfñl Grñid Acceñt 2" / >
w: LsdExcepñiñ Lōcēd= "fālsē"
Pñiñrñiñtñy= "60" SēmñiñHíiddēñ= "fālsē"
UñhíidēWhēñUśēd= "fālsē"
Nañmē="Lñghñt Shādīng Acceñt 3" / >
w: LsdExcepñiñ Lōcēd= "fālsē"
Pñiñrñiñtñy= "61" SēmñiñHíiddēñ= "fālsē"

U n n h i i d e W h e e n U s e d = " f a l s e "
 N a m e = " L i g h t L i s t A c c e n t 3 " / >
 w : L s d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 6 2 " S e m i H i d d e n = " f a l s e "
 U n n h i i d e W h e e n U s e d = " f a l s e "
 N a m e = " L i g h t G r i d A c c e n t 3 " / >
 w : L s d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 6 3 " S e m i H i d d e n = " f a l s e "
 U n n h i i d e W h e e n U s e d = " f a l s e "
 N a m e = " M e d i u m S h a d i n g 1 A c c e n t 3 " / >
 w : L s d E x c e p t i o n L o c k e d = " f a l s e " P r i o r i t y = " 6 4 "
 S e m i H i d d e n = " f a l s e "
 U n n h i i d e W h e e n U s e d = " f a l s e "
 N a m e = " M e d i u m S h a d i n g 2 A c c e n t 3 " / >
 w : L s d E x c e p t i o n L o c k e d = " f a l s e " P r i o r i t y = " 6 5 "
 S e m i H i d d e n = " f a l s e "
 U n n h i i d e W h e e n U s e d = " f a l s e "
 N a m e = " M e d i u m L i s t 1 A c c e n t 3 " / >
 w : L s d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 6 6 " S e m i H i d d e n = " f a l s e "
 U n n h i i d e W h e e n U s e d = " f a l s e "
 N a m e = " M e d i u m L i s t 2 A c c e n t 3 " / >
 w : L s d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 6 7 " S e m i H i d d e n = " f a l s e "
 U n n h i i d e W h e e n U s e d = " f a l s e "
 N a m e = " M e d i u m G r i d 1 A c c e n t 3 " / >
 w : L s d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 6 8 " S e m i H i d d e n = " f a l s e "
 U n n h i i d e W h e e n U s e d = " f a l s e "
 N a m e = " M e d i u m G r i d 2 A c c e n t 3 " / >
 w : L s d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 6 9 " S e m i H i d d e n = " f a l s e "
 U n n h i i d e W h e e n U s e d = " f a l s e "
 N a m e = " M e d i u m G r i d 3 A c c e n t 3 " / >
 w : L s d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 7 0 " S e m i H i d d e n = " f a l s e "
 U n n h i i d e W h e e n U s e d = " f a l s e "
 N a m e = " D a r k L i s t A c c e n t 3 " / >
 w : L s d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 7 1 " S e m i H i d d e n = " f a l s e "
 U n n h i i d e W h e e n U s e d = " f a l s e "
 N a m e = " C o l o r f u l S h a d i n g A c c e n t 3 " / >
 w : L s d E x c e p t i o n L o c k e d = " f a l s e " P r i o r i t y = " 7 2 "

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S e e m i i H i i d d e e n n = " " f a a l s e " "
U n h i d e e W h e n n U s e d d = " " f a a l s e " "
N a m e = " " C o l o r f u l L i s t A c c e n t 3 " / >
w : L s d E x c e p t i o n L o c k e d d = " " f a a l s e " "
P r i o r i t y = " " 7 3 " " S e e m i i H i i d d e e n n = " " f a a l s e " "
U n h i d e e W h e n n U s e d d = " " f a a l s e " "
N a m e = " " C o l o r f u l G r i d A c c e n t 3 " / >
w : L s d E x c e p t i o n L o c k e d d = " " f a a l s e " "
P r i o r i t y = " " 6 0 " " S e e m i i H i i d d e e n n = " " f a a l s e " "
U n h i d e e W h e n n U s e d d = " " f a a l s e " "
N a m e = " " L i g h t S h a d i n g A c c e n t 4 " / >
w : L s d E x c e p t i o n L o c k e d d = " " f a a l s e " "
P r i o r i t y = " " 6 1 " " S e e m i i H i i d d e e n n = " " f a a l s e " "
U n h i d e e W h e n n U s e d d = " " f a a l s e " "
N a m e = " " L i g h t L i s t A c c e n t 4 " / >
w : L s d E x c e p t i o n L o c k e d d = " " f a a l s e " "
P r i o r i t y = " " 6 2 " " S e e m i i H i i d d e e n n = " " f a a l s e " "
U n h i d e e W h e n n U s e d d = " " f a a l s e " "
N a m e = " " L i g h t G r i d A c c e n t 4 " / >
w : L s d E x c e p t i o n L o c k e d d = " " f a a l s e " "
P r i o r i t y = " " 6 3 " " S e e m i i H i i d d e e n n = " " f a a l s e " "
U n h i d e e W h e n n U s e d d = " " f a a l s e " "
N a m e = " " M e d i u m S h a d i n g 1 A c c e n t
4 " / > w : L s d E x c e p t i o n
L o c k e d d = " " f a a l s e " " P r i o r i t y = " " 6 4 " "
S e e m i i H i i d d e e n n = " " f a a l s e " "
U n h i d e e W h e n n U s e d d = " " f a a l s e " "
N a m e = " " M e d i u m S h a d i n g 2 A c c e n t
4 " / > w : L s d E x c e p t i o n
L o c k e d d = " " f a a l s e " " P r i o r i t y = " " 6 5 " "
S e e m i i H i i d d e e n n = " " f a a l s e " "
U n h i d e e W h e n n U s e d d = " " f a a l s e " "
N a m e = " " M e d i u m L i s t 1 A c c e n t 4 " / >
w : L s d E x c e p t i o n L o c k e d d = " " f a a l s e " "
P r i o r i t y = " " 6 6 " " S e e m i i H i i d d e e n n = " " f a a l s e " "
U n h i d e e W h e n n U s e d d = " " f a a l s e " "
N a m e = " " M e d i u m L i s t 2 A c c e n t 4 " / >
w : L s d E x c e p t i o n L o c k e d d = " " f a a l s e " "
P r i o r i t y = " " 6 7 " " S e e m i i H i i d d e e n n = " " f a a l s e " "
U n h i d e e W h e n n U s e d d = " " f a a l s e " "
N a m e = " " M e d i u m G r i d 1 A c c e n t 4 " / >
w : L s d E x c e p t i o n L o c k e d d = " " f a a l s e " "
P r i o r i t y = " " 6 8 " " S e e m i i H i i d d e e n n = " " f a a l s e " "
U n h i d e e W h e n n U s e d d = " " f a a l s e " "
N a m e = " " M e d i u m G r i d 2 A c c e n t 4 " / >
w : L s d E x c e p t i o n L o c k e d d = " " f a a l s e " "

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P r i  r i t y = " 6 9 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " M e d i u m  G r i d  3  A c c e n t  4 " / > 
w : L s d E x c e p t i o n  L o c k e d = " f a l s e " 
P r i  r i t y = " 7 0 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " D a r k  L i s t  A c c e n t  4 " / > 
w : L s d E x c e p t i o n  L o c k e d = " f a l s e " 
P r i  r i t y = " 7 1 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " C o l o r f u l  S h a d i n g  A c c e n t 
4 " / >  w : L s d E x c e p t i o n 
L o c k e d = " f a l s e "  P r i  r i t y = " 7 2 " 
S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " C o l o r f u l  L i s t  A c c e n t  4 " / > 
w : L s d E x c e p t i o n  L o c k e d = " f a l s e " 
P r i  r i t y = " 7 3 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " C o l o r f u l  G r i d  A c c e n t  4 " / > 
w : L s d E x c e p t i o n  L o c k e d = " f a l s e " 
P r i  r i t y = " 6 0 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " L i g h t  S h a d i n g  A c c e n t  5 " / > 
w : L s d E x c e p t i o n  L o c k e d = " f a l s e " 
P r i  r i t y = " 6 1 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " L i g h t  L i s t  A c c e n t  5 " / > 
w : L s d E x c e p t i o n  L o c k e d = " f a l s e " 
P r i  r i t y = " 6 2 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " L i g h t  G r i d  A c c e n t  5 " / > 
w : L s d E x c e p t i o n  L o c k e d = " f a l s e " 
P r i  r i t y = " 6 3 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " M e d i u m  S h a d i n g  1  A c c e n t 
5 " / >  w : L s d E x c e p t i o n 
L o c k e d = " f a l s e "  P r i  r i t y = " 6 4 " 
S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " M e d i u m  S h a d i n g  2  A c c e n t 
5 " / >  w : L s d E x c e p t i o n 
L o c k e d = " f a l s e "  P r i  r i t y = " 6 5 " 
S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " M e d i u m  L i s t  1  A c c e n t  5 " / > 

wq: Ls d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 6 6 " S e m i H i d d e n = " f a l s e "
 U n h i d e W h e n U s e d = " f a l s e "
 N a m e = " M e d i u m L i s t 2 A c c e n t 5 " / >
 wq: Ls d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 6 7 " S e m i H i d d e n = " f a l s e "
 U n h i d e W h e n U s e d = " f a l s e "
 N a m e = " M e d i u m G r i d 1 A c c e n t 5 " / >
 wq: Ls d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 6 8 " S e m i H i d d e n = " f a l s e "
 U n h i d e W h e n U s e d = " f a l s e "
 N a m e = " M e d i u m G r i d 2 A c c e n t 5 " / >
 wq: Ls d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 6 9 " S e m i H i d d e n = " f a l s e "
 U n h i d e W h e n U s e d = " f a l s e "
 N a m e = " M e d i u m G r i d 3 A c c e n t 5 " / >
 wq: Ls d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 7 0 " S e m i H i d d e n = " f a l s e "
 U n h i d e W h e n U s e d = " f a l s e "
 N a m e = " D a r k L i s t A c c e n t 5 " / >
 wq: Ls d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 7 1 " S e m i H i d d e n = " f a l s e "
 U n h i d e W h e n U s e d = " f a l s e "
 N a m e = " C o l o r f u l S h a d i n g A c c e n t
 5 " / > wq: Ls d E x c e p t i o n
 L o c k e d = " f a l s e " P r i o r i t y = " 7 2 "
 S e m i H i d d e n = " f a l s e "
 U n h i d e W h e n U s e d = " f a l s e "
 N a m e = " C o l o r f u l L i s t A c c e n t 5 " / >
 wq: Ls d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 7 3 " S e m i H i d d e n = " f a l s e "
 U n h i d e W h e n U s e d = " f a l s e "
 N a m e = " C o l o r f u l G r i d A c c e n t 5 " / >
 wq: Ls d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 6 0 " S e m i H i d d e n = " f a l s e "
 U n h i d e W h e n U s e d = " f a l s e "
 N a m e = " L i g h t S h a d i n g A c c e n t 6 " / >
 wq: Ls d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 6 1 " S e m i H i d d e n = " f a l s e "
 U n h i d e W h e n U s e d = " f a l s e "
 N a m e = " L i g h t L i s t A c c e n t 6 " / >
 wq: Ls d E x c e p t i o n L o c k e d = " f a l s e "
 P r i o r i t y = " 6 2 " S e m i H i d d e n = " f a l s e "
 U n h i d e W h e n U s e d = " f a l s e "
 N a m e = " L i g h t G r i d A c c e n t 6 " / >
 wq: Ls d E x c e p t i o n L o c k e d = " f a l s e "

P r i r i t y = " 6 3 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " M e d i u m  S h a d i n g  1  A c c e n t 
6 "/ >  w : L s d E x c e p t i o n 
L o c k e d = " f a l s e "  P r i o r i t y = " 6 4 " 
S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " M e d i u m  S h a d i n g  2  A c c e n t 
6 "/ >  w : L s d E x c e p t i o n 
L o c k e d = " f a l s e "  P r i o r i t y = " 6 5 " 
S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " M e d i u m  L i s t  1  A c c e n t  6 "/ > 
w : L s d E x c e p t i o n  L o c k e d = " f a l s e " 
P r i o r i t y = " 6 6 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " M e d i u m  L i s t  2  A c c e n t  6 "/ > 
w : L s d E x c e p t i o n  L o c k e d = " f a l s e " 
P r i o r i t y = " 6 7 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " M e d i u m  G r i d  1  A c c e n t  6 "/ > 
w : L s d E x c e p t i o n  L o c k e d = " f a l s e " 
P r i o r i t y = " 6 8 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " M e d i u m  G r i d  2  A c c e n t  6 "/ > 
w : L s d E x c e p t i o n  L o c k e d = " f a l s e " 
P r i o r i t y = " 6 9 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " M e d i u m  G r i d  3  A c c e n t  6 "/ > 
w : L s d E x c e p t i o n  L o c k e d = " f a l s e " 
P r i o r i t y = " 7 0 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " D a r k  L i s t  A c c e n t  6 "/ > 
w : L s d E x c e p t i o n  L o c k e d = " f a l s e " 
P r i o r i t y = " 7 1 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " C o l o r f u l  S h a d i n g  A c c e n t 
6 "/ >  w : L s d E x c e p t i o n 
L o c k e d = " f a l s e "  P r i o r i t y = " 7 2 " 
S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " C o l o r f u l  L i s t  A c c e n t  6 "/ > 
w : L s d E x c e p t i o n  L o c k e d = " f a l s e " 
P r i o r i t y = " 7 3 "  S e m i H i d d e n = " f a l s e " 
U n h i d e W h e n U s e d = " f a l s e " 
N a m e = " C o l o r f u l  G r i d  A c c e n t  6 "/ > 

w:[]L[]s[]d[]E[]x[]c[]e[]p[]t[]i[]o[]n[] L[]o[]c[]k[]e[]d[]="[]f[]a[]l[]s[]e[]"
P[]r[]i[]o[]r[]i[]t[]y[]="[]1[]9[]" S[]e[]m[]i[]H[]i[]d[]d[]e[]n[]="[]f[]a[]l[]s[]e[]"
U[]n[]h[]i[]d[]e[]W[]h[]e[]n[]U[]s[]e[]d[]="[]f[]a[]l[]s[]e[]"
Q[]F[]o[]r[]m[]a[]t[]="[]t[]r[]u[]e[]" N[]a[]m[]e[]="[]S[]u[]b[]t[]l[]e[]
E[]m[]p[]h[]a[]s[]i[]s[]" /> w:[]L[]s[]d[]E[]x[]c[]e[]p[]t[]i[]o[]n[]
L[]o[]c[]k[]e[]d[]="[]f[]a[]l[]s[]e[]" P[]r[]i[]o[]r[]i[]t[]y[]="[]2[]1[]"
S[]e[]m[]i[]H[]i[]d[]d[]e[]n[]="[]f[]a[]l[]s[]e[]"
U[]n[]h[]i[]d[]e[]W[]h[]e[]n[]U[]s[]e[]d[]="[]f[]a[]l[]s[]e[]"
Q[]F[]o[]r[]m[]a[]t[]="[]t[]r[]u[]e[]" N[]a[]m[]e[]="[]I[]n[]t[]e[]n[]s[]e[]
E[]m[]p[]h[]a[]s[]i[]s[]" /> w:[]L[]s[]d[]E[]x[]c[]e[]p[]t[]i[]o[]n[]
L[]o[]c[]k[]e[]d[]="[]f[]a[]l[]s[]e[]" P[]r[]i[]o[]r[]i[]t[]y[]="[]3[]1[]"
S[]e[]m[]i[]H[]i[]d[]d[]e[]n[]="[]f[]a[]l[]s[]e[]"
U[]n[]h[]i[]d[]e[]W[]h[]e[]n[]U[]s[]e[]d[]="[]f[]a[]l[]s[]e[]"
Q[]F[]o[]r[]m[]a[]t[]="[]t[]r[]u[]e[]" N[]a[]m[]e[]="[]S[]u[]b[]t[]l[]e[]
R[]e[]f[]e[]r[]e[]n[]c[]e[]" /> w:[]L[]s[]d[]E[]x[]c[]e[]p[]t[]i[]o[]n[]
L[]o[]c[]k[]e[]d[]="[]f[]a[]l[]s[]e[]" P[]r[]i[]o[]r[]i[]t[]y[]="[]3[]2[]"
S[]e[]m[]i[]H[]i[]d[]d[]e[]n[]="[]f[]a[]l[]s[]e[]"
U[]n[]h[]i[]d[]e[]W[]h[]e[]n[]U[]s[]e[]d[]="[]f[]a[]l[]s[]e[]"
Q[]F[]o[]r[]m[]a[]t[]="[]t[]r[]u[]e[]" N[]a[]m[]e[]="[]I[]n[]t[]e[]n[]s[]e[]
R[]e[]f[]e[]r[]e[]n[]c[]e[]" /> w:[]L[]s[]d[]E[]x[]c[]e[]p[]t[]i[]o[]n[]
L[]o[]c[]k[]e[]d[]="[]f[]a[]l[]s[]e[]" P[]r[]i[]o[]r[]i[]t[]y[]="[]3[]3[]"
S[]e[]m[]i[]H[]i[]d[]d[]e[]n[]="[]f[]a[]l[]s[]e[]"
U[]n[]h[]i[]d[]e[]W[]h[]e[]n[]U[]s[]e[]d[]="[]f[]a[]l[]s[]e[]"
Q[]F[]o[]r[]m[]a[]t[]="[]t[]r[]u[]e[]" N[]a[]m[]e[]="[]B[]o[]o[]k[]
T[]i[]t[]l[]e[]" /> w:[]L[]s[]d[]E[]x[]c[]e[]p[]t[]i[]o[]n[]
L[]o[]c[]k[]e[]d[]="[]f[]a[]l[]s[]e[]" P[]r[]i[]o[]r[]i[]t[]y[]="[]3[]7[]"
N[]a[]m[]e[]="[]B[]i[]b[]l[]i[]o[]g[]r[]a[]p[]h[]y[]" />
w:[]L[]s[]d[]E[]x[]c[]e[]p[]t[]i[]o[]n[] L[]o[]c[]k[]e[]d[]="[]f[]a[]l[]s[]e[]"
P[]r[]i[]o[]r[]i[]t[]y[]="[]3[]9[]" Q[]F[]o[]r[]m[]a[]t[]="[]t[]r[]u[]e[]"
N[]a[]m[]e[]="[]T[]O[]C[] H[]e[]a[]d[]i[]n[]g[]" />
/w:[]L[]a[]t[]e[]n[]t[]S[]t[]y[]l[]e[]s[]> /x[]m[]l[]>![][[]e[]n[]d[]i[]f[]]-[]-[]>
s[]t[]y[]l[]e[]> ![]-[]-[] /[]*[] F[]o[]n[]t[] D[]e[]f[]i[]n[]i[]t[]i[]o[]n[]s[] *[]/
@[]f[]o[]n[]t[]-[]f[]a[]c[]e[] {[]f[]o[]n[]t[]-
[]f[]a[]m[]i[]l[]y[]:[]W[]i[]n[]g[]d[]i[]n[]g[]s[];[] p[]a[]n[]o[]s[]e[]-[]1[]:[]5[] 0[] 0[] 0[]
0[] 0[] 0[] 0[] 0[] 0[];[] m[]s[]o[]-[]f[]o[]n[]t[]-[]c[]h[]a[]r[]s[]e[]t[]:[]2[];[] m[]s[]o[]-
[]g[]e[]n[]e[]r[]i[]c[]-[]f[]o[]n[]t[]-[]f[]a[]m[]i[]l[]y[]:[]a[]u[]t[]o[];[] m[]s[]o[]-
[]f[]o[]n[]t[]-[]p[]i[]t[]c[]h[]:[]v[]a[]r[]i[]a[]b[]l[]e[];[] m[]s[]o[]-[]f[]o[]n[]t[]-
[]s[]i[]g[]n[]a[]t[]u[]r[]e[]:[]0[] 2[]6[]8[]4[]3[]5[]4[]5[]6[] 0[] 0[] -
[]2[]1[]4[]7[]4[]8[]3[]6[]4[]8[] 0[];[]} @[]f[]o[]n[]t[]-[]f[]a[]c[]e[] {[]f[]o[]n[]t[]-
[]f[]a[]m[]i[]l[]y[]:[]W[]i[]n[]g[]d[]i[]n[]g[]s[];[] p[]a[]n[]o[]s[]e[]-[]1[]:[]5[] 0[] 0[] 0[]
0[] 0[] 0[] 0[] 0[] 0[];[] m[]s[]o[]-[]f[]o[]n[]t[]-[]c[]h[]a[]r[]s[]e[]t[]:[]2[];[] m[]s[]o[]-
[]g[]e[]n[]e[]r[]i[]c[]-[]f[]o[]n[]t[]-[]f[]a[]m[]i[]l[]y[]:[]a[]u[]t[]o[];[] m[]s[]o[]-
[]f[]o[]n[]t[]-[]p[]i[]t[]c[]h[]:[]v[]a[]r[]i[]a[]b[]l[]e[];[] m[]s[]o[]-[]f[]o[]n[]t[]-
[]s[]i[]g[]n[]a[]t[]u[]r[]e[]:[]0[] 2[]6[]8[]4[]3[]5[]4[]5[]6[] 0[] 0[] -
[]2[]1[]4[]7[]4[]8[]3[]6[]4[]8[] 0[];[]} @[]f[]o[]n[]t[]-[]f[]a[]c[]e[] {[]f[]o[]n[]t[]-
[]f[]a[]m[]i[]l[]y[]:[]"[]A[]r[]i[]a[]l[] U[]n[]i[]c[]o[]d[]e[] M[]S[]" ;[] p[]a[]n[]o[]s[]e[]-

1:2 1 1 6 4 2 2 2 2 2 4; mso-fon-
c h a r s e t : 1 2 8 ; m s o - g e n e r i c - f o n t -
f a m i l y : s w i s s ; m s o - f o n t -
p i t c h : v a r i a b l e ; m s o - f o n t -
s i g n a t u r e : - 1 3 4 2 3 8 2 0 9 - 3 7 1 1 9 5 9 0 5
6 3 0 4 1 2 9 2 7 9 0 ; } @ f o n t - f a c e { f o n t -
f a m i l y : C a l i b r i ; p a n o s e - 1 : 2 1 5 5 2 2
2 4 3 2 4 ; m s o - f o n t - c h a r s e t : 0 ; m s o -
g e n e r i c - f o n t - f a m i l y : s w i s s ; m s o -
f o n t - p i t c h : v a r i a b l e ; m s o - f o n t -
s i g n a t u r e : - 5 2 0 0 9 2 9 2 9 1 0 7 3 7 8 6 1 1 1
9 0 4 1 5 0 ; } @ f o n t - f a c e { f o n t -
f a m i l y : T a h o m a ; p a n o s e - 1 : 2 1 1 6 4 3
5 4 4 2 4 ; m s o - f o n t - c h a r s e t : 0 ; m s o -
g e n e r i c - f o n t - f a m i l y : s w i s s ; m s o -
f o n t - p i t c h : v a r i a b l e ; m s o - f o n t -
s i g n a t u r e : - 5 2 0 0 8 1 6 6 5 -
1 0 7 3 7 1 7 1 5 7 4 1 0 6 6 0 4 7 0 ; } @ f o n t -
f a c e { f o n t - f a m i l y : C o n s o l a s ;
p a n o s e - 1 : 2 1 1 6 9 2 2 4 3 2 4 ; m s o - f o n t -
c h a r s e t : 0 ; m s o - g e n e r i c - f o n t -
f a m i l y : m o d e r n ; m s o - f o n t -
p i t c h : f i x e d ; m s o - f o n t - s i g n a t u r e : -
5 2 0 0 9 2 9 2 9 1 0 7 3 8 0 6 5 9 1 9 0 4 1 5 0 ; }
@ f o n t - f a c e { f o n t - f a m i l y : " A r i a l
B l a c k " ; p a n o s e - 1 : 2 1 1 1 0 4 2 1 2 2 2 4 ;
m s o - f o n t - c h a r s e t : 0 ; m s o - g e n e r i c -
f o n t - f a m i l y : s w i s s ; m s o - f o n t -
p i t c h : v a r i a b l e ; m s o - f o n t -
s i g n a t u r e : 6 4 7 0 0 0 1 5 9 0 ; } @ f o n t -
f a c e { f o n t - f a m i l y : " A r i a l B o o l d " ;
p a n o s e - 1 : 2 1 1 7 4 2 2 2 2 2 2 4 ; m s o - f o n t -
c h a r s e t : 0 ; m s o - g e n e r i c - f o n t -
f a m i l y : a u t o ; m s o - f o n t -
p i t c h : a u t o ; m s o - f o n t - s i g n a t u r e : 0
0 0 0 0 0 ; } @ f o n t - f a c e { f o n t -
f a m i l y : " A r i a l I t a l i c " ; p a n o s e - 1 : 2
1 1 6 4 2 2 2 9 2 4 ; m s o - f o n t - c h a r s e t : 0 ;
m s o - g e n e r i c - f o n t - f a m i l y : a u t o ;
m s o - f o n t - p i t c h : a u t o ; m s o - f o n t -
s i g n a t u r e : 0 0 0 0 0 0 ; } @ f o n t - f a c e
{ f o n t - f a m i l y : " \ @ A r i a l U n i c o d e
M S " ; p a n o s e - 1 : 2 1 1 6 4 2 2 2 2 4 ; m s o -
f o n t - c h a r s e t : 0 ; m s o - g e n e r i c - f o n t -
f a m i l y : a u t o ; m s o - f o n t -
p i t c h : a u t o ; m s o - f o n t - s i g n a t u r e : 0

0 0 0 0 0; } / * S t y l e D e f i n i t i o n s * /
p . M s o N o r m a l , l i . M s o N o r m a l ,
d i v . M s o N o r m a l { m s o - s t y l e -
u n h i d e : n o ; m s o - s t y l e -
q f o r m a t : y e s ; m s o - s t y l e -
p a r e n t : " " ; m a r g i n : 0 c m ; m a r g i n -
b o t t o m : . 0 0 0 0 1 p t ; l i n e -
h e i g h t : n o r m a l ; m s o -
p a g i n a t i o n : w i d o w - o r p h a n ; f o n t -
s i z e : 1 1 . 0 0 p t ; f o n t -
f a m i l y : " A r i a l " , " s a n s - s e r i f " ; m s o -
f a r e a s t - f o n t - f a m i l y : " T i m e s N e w
R o m a n " ; m s o - f a r e a s t - t h e m e -
f o n t : m i n o r - f a r e a s t ; } h 1 { m s o -
s t y l e - p r i o r i t y : 9 ; m s o - s t y l e -
u n h i d e : n o ; m s o - s t y l e -
q f o r m a t : y e s ; m s o - s t y l e -
l i n k : " H e a d i n g 1 C h a p t e r " ;
m a r g i n : 0 c m ; m a r g i n -
b o t t o m : . 0 0 0 0 1 p t ; t e x t -
a l i g n : c e n t e r ; l i n e - h e i g h t : n o r m a l ;
m s o - p a g i n a t i o n : w i d o w - o r p h a n ;
p a g e - b r e a k - a f t e r : a v o i d ; m s o -
o u t l i n e - l e v e l : 1 ; l a y o u t - g r i d -
m o d e : c h a p t e r ; f o n t - s i z e : 1 4 . 0 0 p t ; f o n t -
f a m i l y : " A r i a l B o o l d " ; m s o - f a r e a s t -
f o n t - f a m i l y : " T i m e s N e w R o m a n " ;
m s o - f a r e a s t - t h e m e - f o n t : m i n o r -
f a r e a s t ; m s o - b i d i - f o n t -
f a m i l y : " T i m e s N e w R o m a n " ; f o n t -
w e i g h t : b o l d ; } h 2 { m s o - s t y l e -
p r i o r i t y : 9 ; m s o - s t y l e - u n h i d e : n o ;
m s o - s t y l e - q f o r m a t : y e s ; m s o - s t y l e -
l i n k : " H e a d i n g 2 C h a p t e r " ;
m a r g i n : 0 c m ; m a r g i n -
b o t t o m : . 0 0 0 0 1 p t ; t e x t -
a l i g n : c e n t e r ; l i n e - h e i g h t : n o r m a l ;
m s o - p a g i n a t i o n : w i d o w - o r p h a n ;
p a g e - b r e a k - a f t e r : a v o i d ; m s o -
o u t l i n e - l e v e l : 2 ; f o n t -
s i z e : 1 2 . 0 0 p t ; f o n t - f a m i l y : " A r i a l
I t a l i c " ; m s o - f a r e a s t - f o n t -
f a m i l y : " T i m e s N e w R o m a n " ; m s o -
f a r e a s t - t h e m e - f o n t : m i n o r -
f a r e a s t ; m s o - b i d i - f o n t -
f a m i l y : " T i m e s N e w R o m a n " ; f o n t -

□w□e□i□g□h□t□:□n□o□r□m□a□l□;□f□o□n□t□-
□s□t□y□l□e□:□i□t□a□l□i□c□;□}□h□3□{□m□s□o□-□s□t□y□l□e□-
□p□r□i□o□r□i□t□y□:□9□;□m□s□o□-□s□t□y□l□e□-□u□n□h□i□d□e□:□n□o□;□
m□s□o□-□s□t□y□l□e□-□q□f□o□r□m□a□t□:□y□e□s□;□m□s□o□-□s□t□y□l□e□-
□l□i□n□k□:□"□H□e□a□d□i□n□g□3□C□h□a□r□"□;□
m□a□r□g□i□n□:□0□c□m□;□m□a□r□g□i□n□-
□b□o□t□t□o□m□:□.□0□0□0□l□p□t□;□l□i□n□e□-
□h□e□i□g□h□t□:□n□o□r□m□a□l□;□m□s□o□-
□p□a□g□i□n□a□t□i□o□n□:□w□i□d□o□w□-□o□r□p□h□a□n□;□p□a□g□e□-
□b□r□e□a□k□-□a□f□t□e□r□:□a□v□o□i□d□;□m□s□o□-□o□u□t□l□i□n□e□-
□l□e□v□e□l□:□3□;□f□o□n□t□-□s□i□z□e□:□l□l□.□0□p□t□;□f□o□n□t□-
□f□a□m□i□l□y□:□"□A□r□i□a□l□B□o□l□d□"□;□m□s□o□-□f□a□r□e□a□s□t□-
□f□o□n□t□-□f□a□m□i□l□y□:□"□T□i□m□e□s□N□e□w□R□o□m□a□n□"□;□
m□s□o□-□f□a□r□e□a□s□t□-□t□h□e□m□e□-□f□o□n□t□:□m□i□n□o□r□-
□f□a□r□e□a□s□t□;□m□s□o□-□b□i□d□i□-□f□o□n□t□-
□f□a□m□i□l□y□:□"□T□i□m□e□s□N□e□w□R□o□m□a□n□"□;□f□o□n□t□-
□w□e□i□g□h□t□:□b□o□l□d□;□}□h□4□{□m□s□o□-□s□t□y□l□e□-
□p□r□i□o□r□i□t□y□:□9□;□m□s□o□-□s□t□y□l□e□-□u□n□h□i□d□e□:□n□o□;□
m□s□o□-□s□t□y□l□e□-□q□f□o□r□m□a□t□:□y□e□s□;□m□s□o□-□s□t□y□l□e□-
□l□i□n□k□:□"□H□e□a□d□i□n□g□4□C□h□a□r□"□;□
m□a□r□g□i□n□:□0□c□m□;□m□a□r□g□i□n□-
□b□o□t□t□o□m□:□.□0□0□0□l□p□t□;□t□e□x□t□-□a□l□i□g□n□:□r□i□g□h□t□;□
l□i□n□e□-□h□e□i□g□h□t□:□n□o□r□m□a□l□;□m□s□o□-
□p□a□g□i□n□a□t□i□o□n□:□w□i□d□o□w□-□o□r□p□h□a□n□;□p□a□g□e□-
□b□r□e□a□k□-□a□f□t□e□r□:□a□v□o□i□d□;□m□s□o□-□o□u□t□l□i□n□e□-
□l□e□v□e□l□:□4□;□l□a□y□o□u□t□-□g□r□i□d□-□m□o□d□e□:□c□h□a□r□;□
f□o□n□t□-□s□i□z□e□:□l□4□.□0□p□t□;□f□o□n□t□-
□f□a□m□i□l□y□:□"□A□r□i□a□l□",□"□s□a□n□s□-□s□e□r□i□f□"□;□m□s□o□-
□f□a□r□e□a□s□t□-□f□o□n□t□-□f□a□m□i□l□y□:□"□T□i□m□e□s□N□e□w□
R□o□m□a□n□"□;□m□s□o□-□f□a□r□e□a□s□t□-□t□h□e□m□e□-
□f□o□n□t□:□m□i□n□o□r□-□f□a□r□e□a□s□t□;□f□o□n□t□-
□w□e□i□g□h□t□:□b□o□l□d□;□}□h□5□{□m□s□o□-□s□t□y□l□e□-
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l i i . M s o B o d y T e x t , d i v . M s o B o d y T e x t { m s o - s t y l e - n o s h o w : y e s ; m s o - s t y l e - p r i o r i t y : 9 9 ; m s o - s t y l e - l i n k : " B o d y T e x t C h a r " ; m a r g i n : 0 c m ; m a r g i n - b o t t o m : . 0 0 0 1 p t ; t e x t - a l i g n : c e n t e r ; l i n e - h e i g h t : n o r m a l ; m s o - p a g e i n a t i o n : w i d o w - o r p h a n ; f o n t - s i z e : 1 1 . 0 p t ; f o n t - f a m i l y : " A r i a l " , " s a n s - s e r i f " ; m s o - f a r e a s t - f o n t - f a m i l y : " A r i a l U n i c o d e M S " ; f o n t - w e i g h t : b o l d ; } p . M s o B o d y T e x t I n d e n t , l i i . M s o B o d y T e x t I n d e n t , d i v . M s o B o d y T e x t I n d e n t { m s o - s t y l e - n o s h o w : y e s ; m s o - s t y l e - p r i o r i t y : 9 9 ; m s o - s t y l e - l i n k : " B o d y T e x t I n d e n t C h a r " ; m a r g i n - t o p : 0 c m ; m a r g i n - r i g h t : 0 c m ; m a r g i n - b o t t o m : 0 c m ; m a r g i n - l e f t : 3 6 . 0 p t ; m a r g i n - b o t t o m : . 0 0 0 1 p t ; t e x t - i n d e n t : - 3 6 . 0 p t ; l i n e - h e i g h t : n o r m a l ; m s o - p a g e i n a t i o n : w i d o w - o r p h a n ; f o n t - s i z e : 1 1 . 0 p t ; f o n t - f a m i l y : " A r i a l " , " s a n s - s e r i f " ; m s o - f a r e a s t - f o n t - f a m i l y : " A r i a l U n i c o d e M S " ; f o n t - w e i g h t : b o l d ; } p . M s o B o d y T e x t 2 , l i i . M s o B o d y T e x t 2 , d i v . M s o B o d y T e x t 2 { m s o - s t y l e - n o s h o w : y e s ; m s o - s t y l e - p r i o r i t y : 9 9 ; m s o - s t y l e - l i n k : " B o d y T e x t 2 C h a r " ; m a r g i n : 0 c m ; m a r g i n - b o t t o m : . 0 0 0 1 p t ; l i n e - h e i g h t : n o r m a l ; m s o - p a g e i n a t i o n : w i d o w - o r p h a n ; f o n t - s i z e : 1 0 . 0 p t ; f o n t - f a m i l y : " A r i a l " , " s a n s - s e r i f " ; m s o - f a r e a s t - f o n t - f a m i l y : " A r i a l U n i c o d e M S " ; f o n t - w e i g h t : b o l d ; } p . M s o B o d y T e x t 3 , l i i . M s o B o d y T e x t 3 , d i v . M s o B o d y T e x t 3 { m s o - s t y l e - n o s h o w : y e s ; m s o - s t y l e - p r i o r i t y : 9 9 ; m s o - s t y l e - l i n k : " B o d y T e x t 3 C h a r " ;

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h e i g h t : n o r m a l ; m s o -
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f a m i l y : " C o u r i e r N e w " ; m s o -
f a r e a s t - f o n t - f a m i l y : " T i m e s N e w
R o m a n " ; m s o - f a r e a s t - t h e m e -
f o n t : m i n o r - f a r e a s t ; }
p . M s o C o m m e n t S u b j e c t ,
l i . M s o C o m m e n t S u b j e c t ,
d i v . M s o C o m m e n t S u b j e c t { m s o -
s t y l e - n o s h o w : y e s ; m s o - s t y l e -
p r i o r i t y : 9 9 ; m s o - s t y l e -
l i n k : " C o m m e n t S u b j e c t C h a r " ;
m a r g i n : 0 c m ; m a r g i n -
b o t t o m : . 0 0 0 1 p t ; l i n e -
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s i z e : 1 0 0 . 0 p t ; f o n t -
f a m i l y : " A r i a l " , " s a n s - s e r i f " ; m s o -
f a r e a s t - f o n t - f a m i l y : " A r i a l
U n i c o d e M S " ; f o n t - w e i g h t : b o l d ; }
p . M s o A c c e t a t e , l i . M s o A c c e t a t e ,
d i v . M s o A c c e t a t e { m s o - s t y l e -
n o s h o w : y e s ; m s o - s t y l e -
p r i o r i t y : 9 9 ; m s o - s t y l e -
l i n k : " B a l l o o n T e x t C h a r " ;
m a r g i n : 0 c m ; m a r g i n -
b o t t o m : . 0 0 0 1 p t ; l i n e -
h e i g h t : n o r m a l ; m s o -
p a g e i n a t i o n : w i d o w - o r p h a n ; f o n t -
s i z e : 8 . 0 p t ; f o n t -
f a m i l y : " T a h o m a " , " s a n s - s e r i f " ;
m s o - f a r e a s t - f o n t - f a m i l y : " A r i a l
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m a r g i n : 0 c m ; m a r g i n -
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m s o o - f a r e a s t - f o n t - f a m i l y : " T i m e s
N e w R o m a n " ; m s o o - f a r e a s t - t h e m e -
f o n t : m a j o r - f a r e a s t ; m s o o - h a n s i -
f o n t - f a m i l y : C a m b r i a ; m s o o - h a n s i -
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f o n t - f a m i l y : " T i m e s N e w R o m a n " ;
m s o o - b i d i - t h e m e - f o n t : m a j o r - b i d i ;
c o l o r : # 4 F 8 1 B D ; m s o o -
t h e m e c o l o r : a c c e n t 1 ; f o n t -
w e i g h t : b o l d ; } s p a n . H e a d i n g 3 C h a r
{ m s o o - s t y l e - n a m e : " H e a d i n g 3 C h a r " ;
m s o o - s t y l e - n o s h o w : y e s ; m s o o - s t y l e -
p r i o r i t y : 9 ; m s o o - s t y l e - u n h i d e : n o ;
m s o o - s t y l e - l o c k e d : y e s ; m s o o - s t y l e -
l i n k : " H e a d i n g 3 " ; m s o o - a n s i - f o n t -
s i z e : 1 1 . 0 0 p t ; m s o o - b i d i - f o n t -
s i z e : 1 1 . 0 0 p t ; f o n t -
f a m i l y : " C a m b r i a " , " s e r i f " ; m s o o -
a s c i i - f o n t - f a m i l y : C a m b r i a ; m s o o -
a s c i i - t h e m e - f o n t : m a j o r - l a t i n ;
m s o o - f a r e a s t - f o n t - f a m i l y : " T i m e s
N e w R o m a n " ; m s o o - f a r e a s t - t h e m e -
f o n t : m a j o r - f a r e a s t ; m s o o - h a n s i -
f o n t - f a m i l y : C a m b r i a ; m s o o - h a n s i -
t h e m e - f o n t : m a j o r - l a t i n ; m s o o - b i d i -
f o n t - f a m i l y : " T i m e s N e w R o m a n " ;
m s o o - b i d i - t h e m e - f o n t : m a j o r - b i d i ;
c o l o r : # 4 F 8 1 B D ; m s o o -
t h e m e c o l o r : a c c e n t 1 ; f o n t -
w e i g h t : b o l d ; } s p a n . H e a d i n g 4 C h a r
{ m s o o - s t y l e - n a m e : " H e a d i n g 4 C h a r " ;
m s o o - s t y l e - n o s h o w : y e s ; m s o o - s t y l e -
p r i o r i t y : 9 ; m s o o - s t y l e - u n h i d e : n o ;
m s o o - s t y l e - l o c k e d : y e s ; m s o o - s t y l e -
l i n k : " H e a d i n g 4 " ; m s o o - a n s i - f o n t -
s i z e : 1 1 . 0 0 p t ; m s o o - b i d i - f o n t -
s i z e : 1 1 . 0 0 p t ; f o n t -
f a m i l y : " C a m b r i a " , " s e r i f " ; m s o o -
a s c i i - f o n t - f a m i l y : C a m b r i a ; m s o o -
a s c i i - t h e m e - f o n t : m a j o r - l a t i n ;
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N e w R o m a n " ; m s o o - f a r e a s t - t h e m e -
f o n t : m a j o r - f a r e a s t ; m s o o - h a n s i -
f o n t - f a m i l y : C a m b r i a ; m s o o - h a n s i -
t h e m e - f o n t : m a j o r - l a t i n ; m s o o - b i d i -
f o n t - f a m i l y : " T i m e s N e w R o m a n " ;

m s o - b i d i - t h e m e - f o n t : m a j o r - b i d i ; c o l o r : # 4 F 8 1 B D ; m s o - t h e m e c o l o r : a c c e n t 1 ; f o n t - w e i g h t : b o l d ; f o n t - s t y l e : i t a l i c ; } s p a n . H e a d i n g 5 C h a r { m s o - s t y l e - n a m e : " H e a d i n g 5 C h a r " ; m s o - s t y l e - n o s h o w : y e s ; m s o - s t y l e - p r i o r i t y : 9 ; m s o - s t y l e - u n h i d e : n o ; m s o - s t y l e - l o c k e d : y e s ; m s o - s t y l e - l i n k : " H e a d i n g 5 " ; m s o - a n s i - f o n t - s i z e : 1 1 . 0 0 p t ; m s o - b i d i - f o n t - s i z e : 1 1 . 0 0 p t ; f o n t - f a m i l y : " C a m b r i a " , " s e r i f " ; m s o - a s c i i - f o n t - f a m i l y : C a m b r i a ; m s o - a s c i i - t h e m e - f o n t : m a j o r - l a t i n ; m s o - f a r e a s t - f o n t - f a m i l y : " T i m e s N e w R o m a n " ; m s o - f a r e a s t - t h e m e - f o n t : m a j o r - f a r e a s t ; m s o - h a n s i - f o n t - f a m i l y : C a m b r i a ; m s o - h a n s i - t h e m e - f o n t : m a j o r - l a t i n ; m s o - b i d i - f o n t - f a m i l y : " T i m e s N e w R o m a n " ; m s o - b i d i - t h e m e - f o n t : m a j o r - b i d i ; c o l o r : # 2 4 3 F 6 0 ; m s o - t h e m e c o l o r : a c c e n t 1 ; m s o - t h e m e s h a d e : 1 2 7 ; } s p a n . H e a d i n g 6 C h a r { m s o - s t y l e - n a m e : " H e a d i n g 6 C h a r " ; m s o - s t y l e - n o s h o w : y e s ; m s o - s t y l e - p r i o r i t y : 9 ; m s o - s t y l e - u n h i d e : n o ; m s o - s t y l e - l o c k e d : y e s ; m s o - s t y l e - l i n k : " H e a d i n g 6 " ; m s o - a n s i - f o n t - s i z e : 1 1 . 0 0 p t ; m s o - b i d i - f o n t - s i z e : 1 1 . 0 0 p t ; f o n t - f a m i l y : " C a m b r i a " , " s e r i f " ; m s o - a s c i i - f o n t - f a m i l y : C a m b r i a ; m s o - a s c i i - t h e m e - f o n t : m a j o r - l a t i n ; m s o - f a r e a s t - f o n t - f a m i l y : " T i m e s N e w R o m a n " ; m s o - f a r e a s t - t h e m e - f o n t : m a j o r - f a r e a s t ; m s o - h a n s i - f o n t - f a m i l y : C a m b r i a ; m s o - h a n s i - t h e m e - f o n t : m a j o r - l a t i n ; m s o - b i d i - f o n t - f a m i l y : " T i m e s N e w R o m a n " ; m s o - b i d i - t h e m e - f o n t : m a j o r - b i d i ; c o l o r : # 2 4 3 F 6 0 ; m s o - t h e m e c o l o r : a c c e n t 1 ; m s o - t h e m e s h a d e : 1 2 7 ; f o n t -

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{□m□s□o□-□s□t□y□l□e□-□n□a□m□e□:□"□H□e□a□d□i□n□g□ 8□ C□h□a□r□"□;□
m□s□o□-□s□t□y□l□e□-□n□o□s□h□o□w□:□y□e□s□;□ m□s□o□-□s□t□y□l□e□-
□p□r□i□o□r□i□t□y□:□9□;□ m□s□o□-□s□t□y□l□e□-□u□n□h□i□d□e□:□n□o□;□
m□s□o□-□s□t□y□l□e□-□l□o□c□k□e□d□:□y□e□s□;□ m□s□o□-□s□t□y□l□e□-
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□f□a□m□i□l□y□:□"□C□a□m□b□r□i□a□"□,□"□s□e□r□i□f□"□;□ m□s□o□-
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□a□s□c□i□i□-□t□h□e□m□e□-□f□o□n□t□:□m□a□j□o□r□-□l□a□t□i□n□;□
m□s□o□-□f□a□r□e□a□s□t□-□f□o□n□t□-□f□a□m□i□l□y□:□"□T□i□m□e□s□

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a s c i i i - f o n t - f a m i l y : A r i a l ; m s o -
f a r e a s t - f o n t - f a m i l y : " T i m e s N e w
R o m a n " ; m s o - f a r e a s t - t h e m e -
f o n t : m i n o r - f a r e a s t ; m s o - h a n s i -
f o n t - f a m i l y : A r i a l ; m s o - b i d i - f o n t -
f a m i l y : A r i a l ; }
s p a n . B o d y T e x t 2 C h a r { m s o - s t y l e -
n a m e : " B o d y T e x t 2 C h a r " ; m s o -
s t y l e - n o s h o w : y e s ; m s o - s t y l e -
p r i o r i t y : 9 9 ; m s o - s t y l e - u n h i d e : n o ;
m s o - s t y l e - l o c k e d : y e s ; m s o - s t y l e -
l i n k : " B o d y T e x t 2 " ; m s o - a n s i - f o n t -
s i z e : 1 1 . 0 p t ; m s o - b i d i - f o n t -
s i z e : 1 1 . 0 p t ; f o n t -
f a m i l y : " A r i a l " , " s a n s - s e r i f " ; m s o -
a s c i i - f o n t - f a m i l y : A r i a l ; m s o -
f a r e a s t - f o n t - f a m i l y : " T i m e s N e w
R o m a n " ; m s o - f a r e a s t - t h e m e -
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f o n t - f a m i l y : A r i a l ; m s o - b i d i - f o n t -
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s t y l e - n o s h o w : y e s ; m s o - s t y l e -
p r i o r i t y : 9 9 ; m s o - s t y l e - u n h i d e : n o ;
m s o - s t y l e - l o c k e d : y e s ; m s o - s t y l e -
l i n k : " B o d y T e x t 3 " ; m s o - a n s i - f o n t -
s i z e : 8 . 0 p t ; m s o - b i d i - f o n t -
s i z e : 8 . 0 p t ; f o n t -
f a m i l y : " A r i a l " , " s a n s - s e r i f " ; m s o -
a s c i i - f o n t - f a m i l y : A r i a l ; m s o -
f a r e a s t - f o n t - f a m i l y : " T i m e s N e w
R o m a n " ; m s o - f a r e a s t - t h e m e -
f o n t : m i n o r - f a r e a s t ; m s o - h a n s i -
f o n t - f a m i l y : A r i a l ; m s o - b i d i - f o n t -
f a m i l y : A r i a l ; }
s p a n . D o c u m e n t M a p C h a r { m s o - s t y l e -
n a m e : " D o c u m e n t M a p C h a r " ; m s o -
s t y l e - n o s h o w : y e s ; m s o - s t y l e -
p r i o r i t y : 9 9 ; m s o - s t y l e - u n h i d e : n o ;
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f o n t - s i z e : 8 . 0 p t ; m s o - b i d i - f o n t -
s i z e : 8 . 0 p t ; f o n t -
f a m i l y : " T a h o m a " , " s a n s - s e r i f " ;
m s o - a s c i i - f o n t - f a m i l y : T a h o m a ;

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m s o - f a r e a s t - f o n t - f a m i l y : " T i m e s
N e w R o m a n " ; m s o - f a r e a s t - t h e m e -
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f o n t - f a m i l y : T a h o m a ; m s o - b i d i -
f o n t - f a m i l y : T a h o m a ; }
s p a n . C o m m e n t S u b j e c t C h a r { m s o -
s t y l e - n a m e : " C o m m e n t S u b j e c t
C h a r " ; m s o - s t y l e - n o s h o w : y e s ; m s o -
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u n h i d e : n o ; m s o - s t y l e - l o c k e d : y e s ;
m s o - s t y l e - p a r e n t : " C o m m e n t T e x t
C h a r " ; m s o - s t y l e - l i n k : " C o m m e n t
S u b j e c t " ; f o n t -
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a s c i i - f o n t - f a m i l y : A r i a l ; m s o -
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f a m i l y : A r i a l ; f o n t - w e i g h t : b o l d ; }
s p a n . B a l l o o n T e x t C h a r { m s o - s t y l e -
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s t y l e - n o s h o w : y e s ; m s o - s t y l e -
p r i o r i t y : 9 9 ; m s o - s t y l e - u n h i d e : n o ;
m s o - s t y l e - l o c k e d : y e s ; m s o - s t y l e -
l i n k : " B a l l o o n T e x t " ; m s o - a n s i -
f o n t - s i z e : 8 . 0 0 p t ; m s o - b i d i - f o n t -
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m s o - a s c i i - f o n t - f a m i l y : T a h o m a ;
m s o - f a r e a s t - f o n t - f a m i l y : " T i m e s
N e w R o m a n " ; m s o - f a r e a s t - t h e m e -
f o n t : m i n o r - f a r e a s t ; m s o - h a n s i -
f o n t - f a m i l y : T a h o m a ; m s o - b i d i -
f o n t - f a m i l y : T a h o m a ; }
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l i . m s o l i s t p a r a g r a p h c x s p f i r s t ,
d i v . m s o l i s t p a r a g r a p h c x s p f i r s t
{ m s o - s t y l e -
n a m e : m s o l i s t p a r a g r a p h c x s p f i r s t ;
m s o - s t y l e - n o s h o w : y e s ; m s o - s t y l e -
p r i o r i t y : 9 9 ; m s o - s t y l e - u n h i d e : n o ;
m a r g i n - t o p : 0 c m ; m a r g i n -
r i g h t : 0 c m ; m a r g i n - b o t t o m : 0 c m ;
m a r g i n - l e f t : 3 6 . 0 0 p t ; m a r g i n -
b o t t o m : . 0 0 0 0 1 p t ; l i n e -

h e i g h t : 1 1 5 % ; m s o -
p a g i n a t i o n : w i d o w - o r p h a n ; f o n t -
s i z e : 1 1 . 0 0 p t ; f o n t -
f a m i l y : " C a l i b r i " , " s a n s - s e r i f " ;
m s o - f a r e a s t - f o n t - f a m i l y : " A r i a l
U n i c o d e M S " ; }
p . m s o l i s t p a r a g r a p h c x s p m i d d l e ,
l i . m s o l i s t p a r a g r a p h c x s p m i d d l e ,
d i v . m s o l i s t p a r a g r a p h c x s p m i d d l e
{ m s o - s t y l e -
n a m e : m s o l i s t p a r a g r a p h c x s p m i d d l e
; m s o - s t y l e - n o s h o w : y e s ; m s o - s t y l e -
p r i o r i t y : 9 9 ; m s o - s t y l e - u n h i d e : n o ;
m a r g i n - t o p : 0 c m ; m a r g i n -
r i g h t : 0 c m ; m a r g i n - b o t t o m : 0 c m ;
m a r g i n - l e f t : 3 6 . 0 0 p t ; m a r g i n -
b o t t o m : . 0 0 0 0 1 p t ; l i n e -
h e i g h t : 1 1 5 % ; m s o -
p a g i n a t i o n : w i d o w - o r p h a n ; f o n t -
s i z e : 1 1 . 0 0 p t ; f o n t -
f a m i l y : " C a l i b r i " , " s a n s - s e r i f " ;
m s o - f a r e a s t - f o n t - f a m i l y : " A r i a l
U n i c o d e M S " ; }
p . m s o l i s t p a r a g r a p h c x s p l a s t ,
l i . m s o l i s t p a r a g r a p h c x s p l a s t ,
d i v . m s o l i s t p a r a g r a p h c x s p l a s t
{ m s o - s t y l e -
n a m e : m s o l i s t p a r a g r a p h c x s p l a s t ;
m s o - s t y l e - n o s h o w : y e s ; m s o - s t y l e -
p r i o r i t y : 9 9 ; m s o - s t y l e - u n h i d e : n o ;
m a r g i n - t o p : 0 c m ; m a r g i n -
r i g h t : 0 c m ; m a r g i n - b o t t o m : 1 0 . 0 0 p t ;
m a r g i n - l e f t : 3 6 . 0 0 p t ; l i n e -
h e i g h t : 1 1 5 % ; m s o -
p a g i n a t i o n : w i d o w - o r p h a n ; f o n t -
s i z e : 1 1 . 0 0 p t ; f o n t -
f a m i l y : " C a l i b r i " , " s a n s - s e r i f " ;
m s o - f a r e a s t - f o n t - f a m i l y : " A r i a l
U n i c o d e M S " ; } p . D e f a u l t ,
l i . D e f a u l t , d i v . D e f a u l t { m s o - s t y l e -
n a m e : D e f a u l t ; m s o - s t y l e -
n o s h o w : y e s ; m s o - s t y l e -
p r i o r i t y : 9 9 ; m s o - s t y l e - u n h i d e : n o ;
m a r g i n : 0 c m ; m a r g i n -
b o t t o m : . 0 0 0 0 1 p t ; l i n e -
h e i g h t : n o r m a l ; m s o -

□p□a□g□i□n□a□t□i□o□n□:□w□i□d□o□w□-□o□r□p□h□a□n□;□t□e□x□t□-
□a□u□t□o□s□p□a□c□e□:□n□o□n□e□;□f□o□n□t□-□s□i□z□e□:□1□2□.□0□p□t□;□
f□o□n□t□-□f□a□m□i□l□y□:□"□A□r□i□a□l□",□"□s□a□n□s□-□s□e□r□i□f□";□
m□s□o□-□f□a□r□e□a□s□t□-□f□o□n□t□-□f□a□m□i□l□y□:□"□A□r□i□a□l□
U□n□i□c□o□d□e□ M□S□";□c□o□l□o□r□:□b□l□a□c□k□;□}
p□.□r□e□l□e□a□s□e□d□a□t□e□,□l□i□.□r□e□l□e□a□s□e□d□a□t□e□,
d□i□v□.□r□e□l□e□a□s□e□d□a□t□e□ {□m□s□o□-□s□t□y□l□e□-
□n□a□m□e□:□r□e□l□e□a□s□e□d□a□t□e□;□m□s□o□-□s□t□y□l□e□-
□n□o□s□h□o□w□:□y□e□s□;□m□s□o□-□s□t□y□l□e□-
□p□r□i□o□r□i□t□y□:□9□9□;□m□s□o□-□s□t□y□l□e□-□u□n□h□i□d□e□:□n□o□;□
m□a□r□g□i□n□-□t□o□p□:□6□.□0□p□t□;□m□a□r□g□i□n□-
□r□i□g□h□t□:□0□c□m□;□m□a□r□g□i□n□-□b□o□t□t□o□m□:□1□2□.□0□p□t□;□
m□a□r□g□i□n□-□l□e□f□t□:□0□c□m□;□l□i□n□e□-
□h□e□i□g□h□t□:□n□o□r□m□a□l□;□m□s□o□-
□p□a□g□i□n□a□t□i□o□n□:□w□i□d□o□w□-□o□r□p□h□a□n□;□f□o□n□t□-
□s□i□z□e□:□1□2□.□0□p□t□;□f□o□n□t□-□f□a□m□i□l□y□:□"□T□i□m□e□s□
N□e□w□ R□o□m□a□n□",□"□s□e□r□i□f□";□m□s□o□-□f□a□r□e□a□s□t□-
□f□o□n□t□-□f□a□m□i□l□y□:□"□A□r□i□a□l□ U□n□i□c□o□d□e□ M□S□";□}
s□p□a□n□.□c□o□n□t□e□n□t□1□ {□m□s□o□-□s□t□y□l□e□-
□n□a□m□e□:□c□o□n□t□e□n□t□1□;□m□s□o□-□s□t□y□l□e□-
□u□n□h□i□d□e□:□n□o□;□f□o□n□t□-
□f□a□m□i□l□y□:□"□A□r□i□a□l□",□"□s□a□n□s□-□s□e□r□i□f□";□m□s□o□-
□a□s□c□i□i□-□f□o□n□t□-□f□a□m□i□l□y□:□A□r□i□a□l□;□m□s□o□-
□h□a□n□s□i□-□f□o□n□t□-□f□a□m□i□l□y□:□A□r□i□a□l□;□m□s□o□-
□b□i□d□i□-□f□o□n□t□-□f□a□m□i□l□y□:□A□r□i□a□l□;□
c□o□l□o□r□:□#□3□3□3□3□3□3□;□} s□p□a□n□.□e□c□x□a□l□ {□m□s□o□-
□s□t□y□l□e□-□n□a□m□e□:□e□c□x□a□l□;□m□s□o□-□s□t□y□l□e□-
□u□n□h□i□d□e□:□n□o□;□} s□p□a□n□.□a□p□p□l□e□-□c□o□n□v□e□r□t□e□d□-
□s□p□a□c□e□ {□m□s□o□-□s□t□y□l□e□-□n□a□m□e□:□a□p□p□l□e□-
□c□o□n□v□e□r□t□e□d□-□s□p□a□c□e□;□m□s□o□-□s□t□y□l□e□-
□u□n□h□i□d□e□:□n□o□;□} s□p□a□n□.□f□e□a□t□u□r□e□t□e□x□t□ {□m□s□o□-
□s□t□y□l□e□-□n□a□m□e□:□f□e□a□t□u□r□e□t□e□x□t□;□m□s□o□-
□s□t□y□l□e□-□u□n□h□i□d□e□:□n□o□;□} s□p□a□n□.□S□p□e□l□l□E□
{□m□s□o□-□s□t□y□l□e□-□n□a□m□e□:□"□";□m□s□o□-□s□p□l□-
□e□:□y□e□s□;□} .□M□s□o□C□h□p□D□e□f□a□u□l□t□ {□m□s□o□-
□s□t□y□l□e□-□t□y□p□e□:□e□x□p□o□r□t□-□o□n□l□y□;□m□s□o□-
□d□e□f□a□u□l□t□-□p□r□o□p□s□:□y□e□s□;□f□o□n□t□-
□s□i□z□e□:□1□0□.□0□p□t□;□m□s□o□-□a□n□s□i□-□f□o□n□t□-
□s□i□z□e□:□1□0□.□0□p□t□;□m□s□o□-□b□i□d□i□-□f□o□n□t□-
□s□i□z□e□:□1□0□.□0□p□t□;□} @□p□a□g□e□ W□o□r□d□S□e□c□t□i□o□n□1□
{□s□i□z□e□:□6□1□2□.□0□p□t□ 7□9□2□.□0□p□t□;□
m□a□r□g□i□n□:□3□6□.□0□p□t□ 7□2□.□0□p□t□ 4□5□.□0□p□t□
7□2□.□0□p□t□;□m□s□o□-□h□e□a□d□e□r□-□m□a□r□g□i□n□:□3□5□.□4□p□t□;□
m□s□o□-□f□o□o□t□e□r□-□m□a□r□g□i□n□:□3□5□.□4□p□t□;□m□s□o□-
□p□a□p□e□r□-□s□o□u□r□c□e□:□0□;□}
d□i□v□.□W□o□r□d□S□e□c□t□i□o□n□1□

{p a g e : W o r d S e c t i o n 1 ; } / * L i s t
D e f i n i t i o n s * / @ l i s t 1 0 { m s o - l i s t -
i d : 7 1 1 0 3 0 9 4 2 ; m s o - l i s t - t e m p l a t e -
i d s : 7 3 1 9 1 2 5 5 2 ; } @ l i s t 1 0 : l e v e l 1
{ m s o - l e v e l - n u m b e r - f o r m a t : b u l l e t ;
m s o - l e v e l - t e x t : . ð ; m s o - l e v e l - t a b -
s t o p : 3 6 . 0 0 p t ; m s o - l e v e l - n u m b e r -
p o s i t i o n : l e f t ; t e x t - i n d e n t : -
1 8 . 0 0 p t ; m s o - a n s i - f o n t -
s i z e : 1 0 . 0 0 p t ; f o n t -
f a m i l y : S y m b o l ; } @ l i s t 1 0 : l e v e l 2
{ m s o - l e v e l - n u m b e r - f o r m a t : b u l l e t ;
m s o - l e v e l - t e x t : o ; m s o - l e v e l - t a b -
s t o p : 7 2 . 0 0 p t ; m s o - l e v e l - n u m b e r -
p o s i t i o n : l e f t ; t e x t - i n d e n t : -
1 8 . 0 0 p t ; m s o - a n s i - f o n t -
s i z e : 1 0 . 0 0 p t ; f o n t - f a m i l y : " C o u r i e r
N e w " ; m s o - b i d i - f o n t -
f a m i l y : " T i m e s N e w R o m a n " ; } @ l i s t
1 0 : l e v e l 3 { m s o - l e v e l - n u m b e r -
f o r m a t : b u l l e t ; m s o - l e v e l - t e x t : § ð ;
m s o - l e v e l - t a b - s t o p : 1 0 8 . 0 0 p t ; m s o -
l e v e l - n u m b e r - p o s i t i o n : l e f t ; t e x t -
i n d e n t : - 1 8 . 0 0 p t ; m s o - a n s i - f o n t -
s i z e : 1 0 . 0 0 p t ; f o n t -
f a m i l y : W i n g d i n g s ; } @ l i s t
1 0 : l e v e l 4 { m s o - l e v e l - n u m b e r -
f o r m a t : b u l l e t ; m s o - l e v e l - t e x t : § ð ;
m s o - l e v e l - t a b - s t o p : 1 4 4 . 0 0 p t ; m s o -
l e v e l - n u m b e r - p o s i t i o n : l e f t ; t e x t -
i n d e n t : - 1 8 . 0 0 p t ; m s o - a n s i - f o n t -
s i z e : 1 0 . 0 0 p t ; f o n t -
f a m i l y : W i n g d i n g s ; } @ l i s t
1 0 : l e v e l 5 { m s o - l e v e l - n u m b e r -
f o r m a t : b u l l e t ; m s o - l e v e l - t e x t : § ð ;
m s o - l e v e l - t a b - s t o p : 1 8 0 . 0 0 p t ; m s o -
l e v e l - n u m b e r - p o s i t i o n : l e f t ; t e x t -
i n d e n t : - 1 8 . 0 0 p t ; m s o - a n s i - f o n t -
s i z e : 1 0 . 0 0 p t ; f o n t -
f a m i l y : W i n g d i n g s ; } @ l i s t
1 0 : l e v e l 6 { m s o - l e v e l - n u m b e r -
f o r m a t : b u l l e t ; m s o - l e v e l - t e x t : § ð ;
m s o - l e v e l - t a b - s t o p : 2 1 6 . 0 0 p t ; m s o -
l e v e l - n u m b e r - p o s i t i o n : l e f t ; t e x t -
i n d e n t : - 1 8 . 0 0 p t ; m s o - a n s i - f o n t -
s i z e : 1 0 . 0 0 p t ; f o n t -

`f@amiiilyy::Wiinngdiiingss; } @lisis`
`l00::leevell7 { msoo-leevell-nuumber-`
`foormaat::buulllee;t; ms oo-leevell-tetext::§ð;`
`msoo-leevell-taab-sottoop::252.00pt; ms oo-`
`leevell-nuumber-poosittioonn::leefft; tetext-`
`iindeennt::-l8.00pt; msoo-aansii-fonnt-`
`sizzee::l00.00pt; fonnt-`
`fammiiilyy::Wiinngdiiingss; } @lisis`
`l00::leevell8 { msoo-leevell-nuumber-`
`foormaat::buulllee;t; ms oo-leevell-tetext::§ð;`
`msoo-leevell-taab-sottoop::288.00pt; ms oo-`
`leevell-nuumber-poosittioonn::leefft; tetext-`
`iindeennt::-l8.00pt; msoo-aansii-fonnt-`
`sizzee::l00.00pt; fonnt-`
`fammiiilyy::Wiinngdiiingss; } @lisis`
`l00::leevell9 { msoo-leevell-nuumber-`
`foormaat::buulllee;t; ms oo-leevell-tetext::§ð;`
`msoo-leevell-taab-sottoop::324.00pt; ms oo-`
`leevell-nuumber-poosittioonn::leefft; tetext-`
`iindeennt::-l8.00pt; msoo-aansii-fonnt-`
`sizzee::l00.00pt; fonnt-`
`fammiiilyy::Wiinngdiiingss; } @lisis l1 { msoo-`
`lisis-id::l1l837l30047; msoo-lisis-`
`ttempllaate-id:s:l455849632; } @lisis`
`l1::leevell1 { msoo-leevell-nuumber-`
`foormaat::buulllee;t; ms oo-leevell-tetext::·ð;`
`msoo-leevell-taab-sottoop::36.00pt; ms oo-`
`leevell-nuumber-poosittioonn::leefft; tetext-`
`iindeennt::-l8.00pt; msoo-aansii-fonnt-`
`sizzee::l00.00pt; fonnt-`
`fammiiilyy::Syymbool; } @lisis l1::leevell2`
`{ msoo-leevell-nuumber-foormaat::buulllee;t;`
`msoo-leevell-tetext::·ð; msoo-leevell-taab-`
`sottoop::72.00pt; ms oo-leevell-nuumber-`
`poosittioonn::leefft; tetext-iindeennt::-`
`l8.00pt; msoo-aansii-fonnt-`
`sizzee::l00.00pt; fonnt-`
`fammiiilyy::Syymbool; } @lisis l1::leevell3`
`{ msoo-leevell-nuumber-foormaat::buulllee;t;`
`msoo-leevell-tetext::·ð; msoo-leevell-taab-`
`sottoop::l008.00pt; ms oo-leevell-nuumber-`
`poosittioonn::leefft; tetext-iindeennt::-`
`l8.00pt; msoo-aansii-fonnt-`
`sizzee::l00.00pt; fonnt-`
`fammiiilyy::Syymbool; } @lisis l1::leevell4`
`{ msoo-leevell-nuumber-foormaat::buulllee;t;`

m s o - l e v e l - t e x t : · ð ; m s o - l e v e l - t a b -
s t o p : 1 4 4 . 0 0 p t ; m s o - l e v e l - n u m b e r -
p o s i t i o n : l e f t ; t e x t - i n d e n t : -
1 8 . 0 0 p t ; m s o - a n s i - f o n t -
s i z e : 1 0 0 . 0 0 p t ; f o n t -
f a m i l y : S y m b o l ; } @ l i s t l : l e v e l 5
{ m s o - l e v e l - n u m b e r - f o r m a t : b u l l e t ;
m s o - l e v e l - t e x t : · ð ; m s o - l e v e l - t a b -
s t o p : 1 8 0 . 0 0 p t ; m s o - l e v e l - n u m b e r -
p o s i t i o n : l e f t ; t e x t - i n d e n t : -
1 8 . 0 0 p t ; m s o - a n s i - f o n t -
s i z e : 1 0 0 . 0 0 p t ; f o n t -
f a m i l y : S y m b o l ; } @ l i s t l : l e v e l 6
{ m s o - l e v e l - n u m b e r - f o r m a t : b u l l e t ;
m s o - l e v e l - t e x t : · ð ; m s o - l e v e l - t a b -
s t o p : 2 1 6 . 0 0 p t ; m s o - l e v e l - n u m b e r -
p o s i t i o n : l e f t ; t e x t - i n d e n t : -
1 8 . 0 0 p t ; m s o - a n s i - f o n t -
s i z e : 1 0 0 . 0 0 p t ; f o n t -
f a m i l y : S y m b o l ; } @ l i s t l : l e v e l 7
{ m s o - l e v e l - n u m b e r - f o r m a t : b u l l e t ;
m s o - l e v e l - t e x t : · ð ; m s o - l e v e l - t a b -
s t o p : 2 5 2 . 0 0 p t ; m s o - l e v e l - n u m b e r -
p o s i t i o n : l e f t ; t e x t - i n d e n t : -
1 8 . 0 0 p t ; m s o - a n s i - f o n t -
s i z e : 1 0 0 . 0 0 p t ; f o n t -
f a m i l y : S y m b o l ; } @ l i s t l : l e v e l 8
{ m s o - l e v e l - n u m b e r - f o r m a t : b u l l e t ;
m s o - l e v e l - t e x t : · ð ; m s o - l e v e l - t a b -
s t o p : 2 8 8 . 0 0 p t ; m s o - l e v e l - n u m b e r -
p o s i t i o n : l e f t ; t e x t - i n d e n t : -
1 8 . 0 0 p t ; m s o - a n s i - f o n t -
s i z e : 1 0 0 . 0 0 p t ; f o n t -
f a m i l y : S y m b o l ; } @ l i s t l : l e v e l 9
{ m s o - l e v e l - n u m b e r - f o r m a t : b u l l e t ;
m s o - l e v e l - t e x t : · ð ; m s o - l e v e l - t a b -
s t o p : 3 2 4 . 0 0 p t ; m s o - l e v e l - n u m b e r -
p o s i t i o n : l e f t ; t e x t - i n d e n t : -
1 8 . 0 0 p t ; m s o - a n s i - f o n t -
s i z e : 1 0 0 . 0 0 p t ; f o n t -
f a m i l y : S y m b o l ; } o l { m a r g i n -
b o t t o m : 0 c m ; } u l { m a r g i n -
b o t t o m : 0 c m ; } - - > / s t y l e > ! - - [i f g t e
m s o 1 0 0] > s t y l e > / * S t y l e D e f i n i t i o n s
* / t a b l e . M s o N o o r m a l T a b l e { m s o -
s t y l e - n a m e : " T a b l e N o o r m a l " ; m s o -

□t□s□t□y□l□e□-□r□o□w□b□a□n□d□-□s□i□z□e□:□0□;□ m□s□o□-
□t□s□t□y□l□e□-□c□o□l□b□a□n□d□-□s□i□z□e□:□0□;□ m□s□o□-□s□t□y□l□e□-
□n□o□s□h□o□w□:□y□e□s□;□ m□s□o□-□s□t□y□l□e□-
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m. c o m / l o g o s / o n t a r i o _ l o g o . p n g " a l i g n = l e f t h s p a c e = l 2 a l t = " h t t p : / / m e d i a . o n t a r i o n e w s r o o m . c o m / l o g o s / o n t a r i o _ l o g o . p n g " v : s h a p e s = " P i c t u r e _ x 0 0 2 0 _ 2 " > ! [e n d i f] > s p a n s t y l e = ' f o n t - s i z e : l 2 . 0 p t ; f o n t - f a m i l y : " T i m e s N e w R o m a n " , " s e r i f " ; m s o - f a r e a s t - f o n t - f a m i l y : " T i m e s N e w R o m a n " ' > o : p > / o : p > / s p a n > / p > / t d > t d w i d t h = " 6 0 % " v a l i g n = b o t t o m s t y l e = ' w i d t h : 6 0 . 0 % ; p a d d i n g : 0 c m 5 . 4 p t 0 c m 5 . 4 p t ; h e i g h t : 4 . 0 5 p t ' > p c l a s s = M s o H e a d e r a l i g n = r i g h t s t y l e = ' t e x t - a l i g n : r i g h t ; m s o - l i n e - h e i g h t - a l t : 4 . 0 5 p t ' > b > i > s p a n l a n g = E N s t y l e = ' f o n t - s i z e : 3 0 . 0 p t ; f o n t - f a m i l y : " A r i a l B l a c k " , " s a n s - s e r i f " ; c o l o r : g r a y ; m s o - a n s i - l a n g u a g e : E N ' > N E W S / s p a n > / i > / b > / p > / t d > / t r > t r s t y l e = ' m s o - y f t i - i r o w : l ; m s o - y f t i - l a s t r o w : y e s ; p a g e - b r e a k - i n s i d e : a v o i d ; h e i g h t : 2 0 . 2 5 p t ' > t d w i d t h = " l 0 0 % " c o l s p a n = 2 v a l i g n = t o p s t y l e = ' w i d t h : l 0 0 . 0 % ; b o r d e r : n o n e ; b o r d e r - b o t t o m : s o l i d w i n d o w t e x t 1 . 0 p t ; p a d d i n g : 0 c m 5 . 4 p t 0 c m 5 . 4 p t ; h e i g h t : 2 0 . 2 5 p t ' > p c l a s s = M s o F o o t e r a l i g n = r i g h t s t y l e = ' t e x t - a l i g n : r i g h t ' > b > s p a n l a n g = E N s t y l e = ' f o n t - s i z e : l 0 0 . 0 p t ; m s o - a n s i - l a n g u a g e : E N ' > T r e a s u r y B o a r d S e c r e t a r i a t / s p a n > / b > / p > / t d > / t r > / t a b l e > p c l a s s = M s o N o r m a l > s p a n l a n g = E N s t y l e = ' m s o - a n s i - l a n g u a g e : E N ' > n b s p ; / s p a n > / p > p c l a s s = M s o N o r m a l a l i g n = c e n t e r s t y l e = ' t e x t - a l i g n : c e n t e r ' > b > s p a n l a n g = E N s t y l e = ' f o n t -

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ADD-ON ITEM
TREASURY BOARD / MANAGEMENT BOARD OF CABINET
REQUEST ASSESSMENT NOTE

Ministry:	Treasury Board Secretariat, Education
Meeting Date:	September 28, 2016
Agenda Class:	Discussion
Last reviewed by:	Tracking to:
N/A	Cabinet

SUBMISSION TITLE: Accounting Regulation under the *Financial Administration Act*

I. DECISION BEFORE THE BOARD

Treasury Board Secretariat is requesting approval of a regulation under the *Financial Administration Act* to clarify the accounting treatment of pension surpluses in jointly sponsored pension plans.

II. RECOMMENDATIONS:

Approve a regulation under the <i>Financial Administration Act</i> to prescribe the accounting treatment of pension surpluses in jointly sponsored pension plans in the Province's Consolidated Financial Statements in the 2015-16 Public Accounts.	Approve
Approve a 2015-16 statutory appropriation increase of \$1.5B in the Ministry of Education (Teachers' Pension Plan) and Treasury Board Secretariat (OPSEU Pension Plan).	Approve

III. FINANCIAL SUMMARY

\$ Millions	2015-16	2016-17	2017-18
Initiative cost requested	1,513.6	TBC	TBC
Initiative cost recommended	1,513.6	0.0	0.0
Program Base	0.0	0.0	0.0
Release from holdback	0.0	0.0	0.0
Total Fiscal Impact	1,513.6	0.0	0.0

IV. KEY COMMENTS AND CONSIDERATIONS

Background

Under the *Financial Administration Act* (FAA), Treasury Board, subject to the approval of the Lieutenant Governor in Council, has the power to make regulations with respect to the accounting policies and practices used to prepare the Consolidated Financial Statements of the Province.

In the past, the government has used regulatory powers under the FAA to direct the accounting for government organizations. These regulations were used to address uncertainty and risk related to how government organizations were to prepare their financial statements. Ultimately, the regulation confirmed accounting that was acceptable under Public Sector Accounting Board

(PSAB) standards.

In applying principled-based accounting standards, there is a degree of professional judgement required. Currently, the Province and the Auditor General (AG) have a different opinion on the application of accounting standards related to jointly sponsored pension plans included in the Province's Consolidated Financial Statements.

Province's Position

The asset balance (or plan surplus for accounting purposes) in both the Teachers' Pension Plan (TPP) within the Ministry of Education and the OPSEU Pension Plan (OPSEUPP) within Treasury Board Secretariat are an asset to the Province and it is suitable to reflect them in the financial results. The Office of the Auditor General disagrees with this position.

Auditor General's Position

Since the AG disagrees with the Province's position, they are requesting a valuation allowance to remove the asset value which would result in an in-year expense.

Note: A valuation allowance is an amount recorded to recognize the potential reduction in value of a recorded asset due to the recorded amount not likely to be fully recovered or fully realized.

Current Request

In order to produce the 2015-16 Public Accounts with accounting treatment that supports the AG's view for jointly sponsored pension plans, it is recommended to clarify the accounting practice to be followed through a regulation.

The regulation will define the accounting for the Consolidated Financial Statements in the Public Accounts. This will avoid the issue of the disagreement on the PSAB interpretation of the accounting between the Province and the AG by legislating the treatment.

The regulation is applicable for fiscal year 2015-16 and will align with the AG's interpretation of PSAB and achieve the AG's desired treatment without the Province needing to agree to the interpretation. The Province would work with external consultants and the Office of the Auditor General to determine if an agreement can be reached on the appropriate accounting treatment in future years.

As a result of clarifying the accounting practice through legislation, a fiscal impact will be realized through an increase in statutory appropriations for the Ministry of Education and Treasury Board Secretariat in the amount of \$1.5B.

Risks

There is a risk that the Auditor General will not react favourably to the government making this regulatory amendment.

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Date:	September 28, 2016	Log number:	
Branch / Division:	GGPR/PEMD		

APPENDIX A: PROPOSED MINUTE

Approve an accounting regulation under the Financial Administration Act that supports the audit of the Public Accounts for the Province.

In this regard,

- Approve a regulation, subject to Lieutenant Governor in Council approval, under the Financial Administration Act (amending O. reg. 395/11) to define the accounting treatment of pension surpluses in jointly sponsored pension plans to take a valuation allowance equivalent to the plan surplus for the 2015-16 consolidated financial statements in the Public Accounts.
- Approve an increase in statutory appropriation for the Ministry of Education of \$1,479,914,000 in the Government Costs, the Teachers' Pension Act Transfer Payment (Vote/Item 1002-S), in 2015-16.
- Approve an increase in statutory appropriation for Treasury Board Secretariat of \$33,717,000 in Employee Benefits – Ontario Public Service Employees' Union Pension Plan (Vote/Item 3403-S), in 2015-16.

Asset → pension surplus.

— instrument will facilitate a tax.

— not a tax

FINANCIAL IMPACTS: CHANGES TO EXPENSE AND REVENUE
TABLE B1
*Appropriations
Basis*
Fiscal Plan Basis
\$ Millions
2015-16
2016-17
2017-18
2015-16

Initiative cost recommended

1,513.6

0.0000

0.0000

Expense changes:

Operating item

Oper

1,513.6

0.0000

0.0000

0.0000

Capital item

Cap

0.0000

0.0000

0.0000

0.0000

Revenue changes:

Revenue increase/offset

0.0000

0.0000

0.0000

Revenue decrease

0.0000

0.0000

0.0000

Total Fiscal Impact (draw from c-funds)

1,513.6

0.0000

0.0000

0.0000

APPENDIX C – DRAFT REGULATION

FINANCIAL ADMINISTRATION ACT

Amending O. Reg. 395/11

(ACCOUNTING POLICIES AND PRACTICES)

1. Ontario Regulation 395/11 is amended by adding the following section:

Accounting policies and practices

3. (1) The consolidated financial statements of the Province set out in the Public Accounts for the fiscal year ending March 31, 2016 shall be prepared in accordance with the following rules:

1. In determining a valuation allowance for a jointly sponsored pension plan with a surplus calculated for accounting purposes, the Province shall assume an expected future benefit of zero.

2. The rule in paragraph 1 shall be reflected in all related asset, revenue, liability, expense and accumulated deficit balances as if it had been implemented effective April 1, 2015.

(2) In subsection (1),

“jointly sponsored pension plan” has the same meaning as in the *Pension Benefits Act*.

Commencement

2. This Regulation comes into force on the day it is filed.