Summary of impact based on proposed adjustments as at 31 March 2016 - DRAFT

For illustration purposes only

Current	OTPP	PSPP	OPSEUPP	HOOPP	CATTPP	Other agencies	Total
Pension Liability - Continuity	50.0%	100.0%	50.0%	47.7%	50.0%		
Opening pension liability	(8,667)	1,208	(487)	1,056	28.5	(837)	(7,699)
Pension expenditure	118	538	180	761	194.3	(69)	1,722
Less: contributions made during Fiscal year by ON	(1,598)	(361)	(214)	(945)	(206.1)	-	(3,324)
Ending fiscal pension liability, at 31 March 2016	(10,147)	1,385	(521)	872	16.7	(906)	(9,300)

Proposed	OTPP	PSPP	OPSEUPP	HOOPP	CATTPP	Other agencies	Total
Pension Liability - Continuity	49.0%	100.0%	47.7%	47.7%	50.0%		
Opening pension liability	(8,667)	1,208	(487)	1,056	28.5	(837)	(7,699)
Opening balance adjustment (in aggregate)	651	(666)	(277)	(83)	(0.2)	837	462
Pension expenditure	232	560	155	754	194.3	-	1,895
Less: portion of contributions allocated in excess of ON	(13)		-	(4)	-	-	(17)
Less: contributions made during Fiscal year by ON	(1,598)	(361)	(214)	(945)	(206.1)	-	(3,324)
Ending fiscal pension liability, at 31 March 2016	(9,395)	741	(823)	778	16.5	-	(8,683)

Differences	OTPP	PSPP	OPSEUPP	HOOPP	CATTPP	Other agencies	Total
Opening pension liability	-	-	-	-	-	-	-
Opening balance adjustment (in aggregate)	651	(666)	(277)	(83)	(0.2)	837	462
Pension expenditure	114	22	(25)	(7)	-	69	173
Less: portion of contributions allocated in excess of ON	(13)	-	-	(4)	-		(17)
Less: contributions made during Fiscal year by ON	-	-	-	-	-	-	-
Ending fiscal pension liability, at 31 March 2016	752	(645)	(302)	(94)	(0.2)	906	617

29/05/2017

Summary of impact based on proposed adjustments as at 31 March 2017 - DRAFT

For illustration purposes only

Current	OTPP	PSPP	OPSEUPP	HOOPP	CATTPP	Other agencies	Total
Pension Liability - Continuity	50.0%	100.0%	50.0%	47.3%	50.0%		
Opening pension liability	(10,147)	1,385	(521)	872	16.7	(906)	(9,300)
Pension expenditure	(508)	518	132	621	198.7	*(69)*	893
Less: contributions made during Fiscal year by ON	(1,635)	(368)	(219)	(991)	(215.5)	-	(3,428)
Ending fiscal pension liability, at 31 March 2017	(12,290)	1,535	(608)	502	(0)	(975)	(11,836)

Proposed	OTPP	PSPP	OPSEUPP	HOOPP	CATTPP	Other agencies	Total
Pension Liability - Continuity	49.0%	100.0%	47.7%	47.3%	50.0%		
Opening pension liability	(9,395)	741	(823)	778	16.5	-	(8,683)
Pension expenditure	(381)	464	113	615	198.7	-	1,010
Less: portion of contributions allocated in excess of ON	40	-	-	(5)	0.5	-	36
Less: contributions made during Fiscal year by ON	(1,635)	(368)	(219)	(991)	(215.5)	-	(3,428)
Ending fiscal pension liability, at 31 March 2017	(11,371)	837	(929)	397	0	-	(11,066)

Differences	OTPP	PSPP	OPSEUPP	HOOPP	CATTPP	Other agencies	Total
Opening pension liability	752	(645)	(302)	(94)	(0.2)	906	617
Pension expenditure	127	(54)	(19)	(6)	-	69	117
Less: portion of contributions allocated in excess of ON	40.0	-	-	(5.0)	0.5	-	36
Less: contributions made during Fiscal year by ON	-	-	-	-	-	-	-
Ending fiscal pension liability, at 31 March 2017	919	(698)	(321)	(105)	0.3	975	770