Benchmarking Study 2014 vs 2014 Restated ($M)

Line No.	Business Unit	2014 EB-2016-0152	(c)-(a) Change	2014 Restated	Explanation
1		(a)	(b)	(c)	
2	Finance	36.6	(2.2)	34.4	
3	Internal Audit		(3.0)		Exclusion of Internal Audit function other than financial controls; not part of Hackett taxonomy
4	Performance Incentives		0.9		Note 1
5	Technology Costs (reported under IT)		(0.4)		Note 2
	Other Costs (not Process or Technology)		0.3		Note 3
6	Procurement	25.8	(6.8)	19.0	
7	Quality Services		(5.8)		Exclusion of activities such as supplier quality audit and maintainenance of approved supplier list, management of Station Condition Record process for vendor quality performance issues, coordination of supplier improvement plans, vendor quality assessments, on-site manufacturing surveillance, and receiving inspection beyond visual inspection (compliance to QA clauses); not part of Hackett taxonomy
8	Performance Incentives		0.5		Note 1
9	Technology Costs (reported under IT)		(0.6)		Note 2
10	Other Costs (not Process or Technology)		(1.0)		Note 3
11	Real Estate & Facilities Mgmt.	17.3	(12.4)	4.9	
12	Travel & Transport (Other)		(3.7)		Exclusion of transport, work and equipment (TW&E) used to support operating processes at generating sites; not part of Hackett taxonomy
13	Depreciation		(2.5)		Exclusion of depreciation expense for owned buildings; not part of Hackett taxonomy
14	Facilities		(6.4)		Exclusion of facility maintenance and support services for facilities within station premises; not part of Hackett taxonomy
15	Performance Incentives		0.2		Note 1
16	Other Costs (not Process or Technology)		(0.1)		Note 3
17	ECS	86.4	(48.2)	38.2	
18	Information Management		(4.3)		Transfer of information management applications ($2.3M) to IT function in line with Hackett taxonomy. Exclusion of activities related to processing, management and audit of control documents and production of equipment tags ($2.0M); not part of Hackett taxonomy
19	Community Relations		(3.7)		Exclusion of community support and brand management activities; not part of Hackett taxonomy
20	Regulatory Affairs		(2.8)		Exclusion of Regulatory Affairs labour; not part of Hackett taxonomy
21	Enterprise Risk Management		(3.2)		Exclusion of Enterprise Risk Management function; not part of Hackett taxonomy
22	OPG Insurance		(8.6)		Exclusion of insurance premiums; not part of Hackett taxonomy
23	Health & Safety		(13.9)		Exclusion of employee H&S training administration, and health services and HR wellness programs; exclusion of work programs to execute biodiversity initiatives, and environmental assessment and testing inclusive of site, ground, water and air quality; not part of Hackett taxonomy
24	Business Transformation Project		(2.6)		Exclusion of one-time efficiency improvement initiative; not part of Hackett taxonomy
25	Transport, Work and Equipment		(3.7)		Exclusion of transport, work and equipment (TW&E) used to support operating processes at generating sites; not part of Hackett taxonomy. (In error, this amount was included twice in the original 2014 values; see Real Estate & Facilities Management)
26	Performance Incentives		(3.3)		Note 1
27	Other Costs (not Process or Technology)		(2.0)		Note 3
28	Human Resources	31.4	0.5	31.9	
29	Performance Incentives		1.1		Note 1
30	Other Costs (not Process or Technology)		(0.5)		Note 3
31	Information Technology	117.0	2.7	119.7	
32	Information Management		2.3		Transfer of Information Management previously presented in ECS (Admin Services) to IT function, in line with Hackett taxonomy
33	Performance Incentives		0.6		Note 1
34	Technology Costs from Other Groups		1.0		Note 2
35	Other Costs (not Process or Technology)		(1.3)		Note 3
36	**Total**	**314.5**	**(66.4)**	**248.0**	

Note 1: Represents proportional re-allocation of management performance incentives previously included in full in ECS (Executive Office) to individual functional groups, consistent with Hackett taxonomy

Note 2: Represents transfser of other functions' Technology Costs into IT function to ensure an "apples to apples" comparison to peers (see Ex. L-F3-01-Staff-255).
Real Estate, ECS and Human Resources Technology Costs were collectively less than $0.01M and are not shown separately.

Note 3: For each function, Other Costs (not Process or Technology) in the Hackett taxonomy primarily include an overhead allocation of certain costs from the in-scope functions. As OPG does not track or allocate costs between support functions, Hackett excluded Other Costs from the Peer Group data to ensure an "apples to apples" comparison to OPG. A small amount of OPG's Other Costs, which are not an overhead allocation, was also excluded, as Hackett advised that Peer Group data does not allow for isolation of the non-overhead allocation component only.