

Section 1(a): BUDGET - COR ACTIVITIES	ACTUAL *		COR ADMINISTRATION TARGETS *				# Variance (b-a)	% Variance (b/a)
	2017 (12 months)	2018 YTD (6 months)	Year 1 2018 (a)	Year 2 2019 (b)	Year 3 2020	Total for 3 Years	2019 Target vs 2018 Target	2019 Target vs 2018 Target
a) Number of New COR Registrations	27	8	36	38	38	112	2	6%
b) Number of New OHS Certifications	27	8	36	38	38	112	2	6%
c) Number of New RTW Certifications	NA	NA	NA	NA	NA	0		
d) Number of WorkSafeBC Initiated Verification Audits	8	0	0	10	10	20	10	-
e) Number of Certifying Partner Initiated QA Audits	8	0	6	6	6	18	0	0%
f) Number of External Auditors Trained for the First Time (Initial)	101	8	32	34	36	102	2	6%
g) Number of External Auditors Recertified	50	41	24	20	15	59	(4)	-17%
h) Number of Internal Auditors Trained for the First Time (Initial) - Large Employers	76	35	100	100	100	300	0	0%
i) Number of Internal Auditors Recertified - Large Employers	57	46	66	66	66	198	0	0%
j) Number of Internal Auditors Trained for the First Time (Initial) - Small Employers	324	87	329	331	335	995	2	1%
k) Number of Internal Auditors Recertified - Small Employers	303	117	450	450	450	1,350	0	0%
l) Certification Failed or Not Granted	0	0	NA	NA	NA			

Provide explanations for the variances between 2018 and 2019 targets in each of the COR Activities listed above

a) Due to slight economy upturn we are forecasting higher new registrations than the 2018 budgeted number.
b) as above
c)
d)
e)
f) Due to the slight economy upturn we are forecasting more external auditors entering the market.
g) Due to the downturn in the economy we anticipated a lower number of externals being recertified.
h)
i)
j) Due to slight economy upturn we are forecasting higher numbers than the 2018 budgeted number.
k)

Energy Safety Canada

Funding Period: From Jan 1, 2019 to Dec 31, 2019

Section 1(b): BUDGET - COR ADMINISTRATION	ACTUAL		COR ADMINISTRATION BUDGET				\$ Variance (b-a)	% Variance (b/a)
	2017 (12 months)	2018 YTD (6 months)	Year 1 2018 (a)	Year 2 2019 (b)	Year 3 2020	Total for 3 Years	2019 Budget vs 2018 Budget	2019 Budget vs 2018 Budget
<b>Revenue:</b>								
WorkSafeBC COR Operations Funding	512,219	230,295	460,590	497,438	505,456	1,463,484	36,848	8%
Interest Revenue				0		0	0	-
Other Revenue (list individually)				0		0	0	-
				0		0	0	-
<b>Total Revenue</b>	<b>512,219</b>	<b>230,295</b>	<b>460,590</b>	<b>497,438</b>	<b>505,456</b>	<b>1,463,484</b>	<b>36,848</b>	<b>8%</b>
<b>Compensation Expense:</b>								
Salaries	264,480	109,136	245,000	249,900	254,898	749,798	4,900	2%
Benefits	48,918	23,007	48,000	48,960	49,939	146,899	960	2%
Consultants & Contractors	65,759	2,771	40,000	70,000	70,000	180,000	30,000	75%
<b>Other Expense:</b>								
Accounting & Legal Fees	2,000	500	1,000	1,000	1,000	3,000	0	0%
Advertising & Sponsorships	7,585	0	0	0	0	0	0	-
Board Expenses	0	0	0	0	0	0	0	-
Building Maintenance & Repairs	17,000	1,882	3,763	3,838	3,915	11,516	75	2%
Telecommunications & Freight	100	27	192	192	192	576	0	0%
Conference Registration and Meeting Expenses	341	109	1,208	500	500	2,208	(708)	-59%
Furniture & Equipment	0	0	300	300	300	900	0	0%
Office Supplies	202	431	504	200	200	904	(304)	-60%
Property Taxes & General Insurance	0	0	0	0	0	0	0	-
Publications & materials	1,757	859	8,504	8,504	8,504	25,512	0	0%
Rent - Office	20,000	9,130	18,259	18,624	18,997	55,880	365	2%
Technology	72,293	61,944	78,000	79,560	81,151	238,711	1,560	2%
Training - Staff	0	0	0	0	0	0	0	-
Travel	11,784	6,382	15,860	15,860	15,860	47,580	0	0%
Miscellaneous	0	0	0	0	0	0	0	-
<b>Total Expenses</b>	<b>512,219</b>	<b>216,178</b>	<b>460,590</b>	<b>497,438</b>	<b>505,456</b>	<b>1,463,484</b>	<b>36,848</b>	<b>8%</b>
<b>Revenue less Expenses</b>	<b>0</b>	<b>14,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

Note: Any significant expense account (>\$50,000) included in 2019 budget and any significant variances (>20%) should be explained in Section 5 below.

<b>Section 2: RESERVE FUND - COR</b>			<b>2017</b>	<b>2018</b>	<b>2019</b>
Opening Balance			167,209	101,286	
Drawdown (-)			(65,923)		
Add Surplus Retained in Reserve Fund					
Additional Funds Requested					
Ending Balance			<b>101,286</b>	<b>101,286</b>	-

Describe the reason(s) for any drawdown of COR Reserve Fund in the current year

No drawdown anticipated in the current year.

<b>Section 3: COMPENSATION</b>	<b>ACTUAL</b>		<b>COR ADMINISTRATION BUDGET</b>		
	<b>2017</b>	<b>2018</b>	<b>Year 1 2018</b>	<b>Year 2 2019</b>	<b>Year 3 2020</b>
<i>List the top ten highest compensated positions, including consultants (who are contracted on an ongoing basis), in the following annual compensation categories:</i>					
1. Number of positions with compensation \$1–\$39,999					
2. Number of positions with compensation \$40,000–\$79,999	0.2		2	0.2	0.2
3. Number of positions with compensation \$80,000–\$119,999	1.2		1.4	1.25	1.25
4. Number of positions with compensation \$120,000–\$159,999	0.4			0.4	0.4
5. Number of positions with compensation \$160,000–\$199,999	0.05		0.2	0.05	0.05
6. Number of positions with compensation \$200,000–\$249,999					
7. Number of positions with compensation \$250,000–\$299,999					
8. Number of positions with compensation \$300,000–\$349,999					
9. Number of positions with compensation \$350,000 and over					

**Section 4: EXPENSE ALLOCATION - COR**

*a) Describe the method or formula used in the 2019 budget to allocate common expenses and/or overhead expenses shared between COR operations and COR administration or shared between the organization's head office and COR operations (e.g., based on staffing FTE or square footage of office)*

BC is allocated 20% of all common expenses per FTE. The IT Support Costs, Building & Services and Rent-Office are allocated based on FTE.

*b) List the expenses and amounts that have been allocated according to method described in (a) and included in the 2019 budget in Section 1.*

All expenses have been allocated using the method described in (a).

*c) Has the expense allocation method used in the 2019 budget changed from previous year? If it has changed, explain why.*

No changes have been made.

**Section 5: EXPLANATION OF SIGNIFICANT EXPENSE AMOUNTS, SIGNIFICANT VARIANCES, AND FUNDING INCREASES**

*a) Provide an explanation for any funding increase over the 2018 funding amount, if applicable.*

The funding increase is due to conducting WIVAs in 2019. The consultant costs have increased for 2019 due to the need to conduct WIVAs again, as they were on hold in 2018.

*b) Provide an explanation for any funding increase over the 2019 funding forecast amount included in rates setting, if applicable.*

N/A

*c) Any significant expense account (>\$50,000) included in the 2019 budget, excluding salaries, should be explained here.*

Technology:

Technology costs for the COR program include 20% of the annual eC-AuditTool licensing costs as well as IT support and iMIS per user license fees and costs plus software costs and annual inflation increases.

*d) Any significant expense account variance (>20%), including salaries, between 2018 budget and 2019 funding request should be explained here.*

Consultants & Contractors: WSBC asked Energy Safety Canada to remove WIVAs from the 2018 budget. WIVAs will be required in 2019; therefore we increased our consultant budget to allow for completion of WIVAs.

Conference Registration and Meeting Expenses: Reduced the meeting expense, as anticipate less room rental costs for workshops by utilizing existing Provider relationships.

Office Supplies: Anticipate less printing costs associated with workshops i.e. more electronic handouts.

**Section 6: APPROVAL**

Approved by Organization Board Chair:



(signature)

Greg Stringham

(name)

Date Approved:

11 Sept 2018

COR BUDGET ALLOCATION	Overhead (Fixed Costs)	Activity Categories						2019 Budget Total
		Auditor Training	Marketing / Outreach	Program Development	Desktop QA	Auditor QA	Employer Audit QA (WIVA)	
<b>Revenue:</b>								
WorkSafeBC COR Operations Funding	497,438							497,438
Interest Revenue	-							-
Other Revenue	-	-	-	-	-	-	-	-
	-							-
<b>Total Revenue</b>	<b>497,438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>497,438</b>
<b>Compensation Expense:</b>								
Salaries	249,900							249,900
Benefits	48,960							48,960
Consultants & Contractors	20,000	-	-	-	-	-	50,000	70,000
<b>Subtotal</b>	<b>318,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>368,860</b>
<b>Other Expense:</b>								
Accounting & Legal Fees	1,000							1,000
Advertising & Sponsorships	-	-	-	-	-	-	-	-
Board Expenses	-							-
Building Maintenance & Repairs	3,838							3,838
Telecommunications & Freight	192							192
Conference Registration and Meeting Expenses	-	250	250	-	-	-	-	500
Furniture & Equipment	300							300
Office Supplies	200							200
Property Taxes & General Insurance	-							-
Publications & materials	-	-	8,504	-	-	-	-	8,504
Rent - Office	18,624							18,624
Technology	79,560	-	-	-	-	-	-	79,560
Training - Staff	-							-
Travel	4,360	2,750	2,750	-	-	6,000	-	15,860
Miscellaneous	-							-
<b>Subtotal</b>	<b>108,074</b>	<b>3,000</b>	<b>11,504</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>128,578</b>
<b>Total Expenses</b>	<b>426,934</b>	<b>3,000</b>	<b>11,504</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>50,000</b>	<b>497,438</b>
<b>Revenue less Expenses</b>	<b>70,504</b>	<b>(3,000)</b>	<b>(11,504)</b>	<b>-</b>	<b>-</b>	<b>(6,000)</b>	<b>(50,000)</b>	<b>-</b>

**Energy Safety Canada**

**12-Jul-18** Date Prepared

*Fixed costs include salaries, rent, and expenses such as accounting and legal fees which are approximately the same year over year and are not optional. Fixed costs are often referred to as overhead costs and do not generally fluctuate directly with activities. You may find it helpful to provide monthly breakdown to determine annual totals, it is optional. You must enter the annual total in column titled "Total."*

**Fixed Costs Budget Worksheet**

**Funding Period: From Jan 1, 2019 to Dec 31, 2019**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Revenue:</b>													
WorkSafeBC COR Administration Funding *	248,719					248,719							497,438
Interest Revenue													-
Other Revenue													-
<b>Total Revenue</b>	<b>248,719</b>	-	-	-	-	<b>248,719</b>	-	-	-	-	-	-	<b>497,438</b>
<b>Compensation Expense</b>													
Salaries													249,900
Benefits													48,960
Consultants & Contractors													20,000
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>318,860</b>
<b>Other Expense:</b>													
Accounting & Legal Fees													1,000
Advertising and Sponsorship													-
Board Expenses													-
Building Maintenance & Repairs													3,838
Telecommunications & Freight													192
Conference Registration & Meeting Expenses													
Furniture & Equipment													300
Office Supplies													200
Property Taxes & General Insurance													-
Publications & materials													-
Rent - Office													18,624
Technology													79,560
Training - Staff													-
Travel													4,360
Miscellaneous													-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>108,074</b>
<b>Total Expenses</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>426,934</b>

\* Note: This is the total funding amount requested from WorkSafeBC to cover both fixed and variable costs.

497,438

12-Jul-18 Date Prepared

Use this worksheet to describe activities that would vary from year to year and that would not be covered by the fixed costs of your association. For example, a training program run by a salaried staff member at the HSA's usual operating location would not be included here. But activities that require additional rental spaces, materials to be created, or consultants to be hired should be included. Include the reference number of the corresponding work plan item in the first column (i.e., column A). If more rows are required, please click on the "2" symbol on the top left corner of the screen to unhide additional rows.

Activities / Initiatives Budget (Variable Costs) Worksheet					Funding Period: From Jan 1, 2019 to Dec 31, 2019						
Workplan Item Ref #	Activity	Activity Category	Description / Objective	Revenue	Expense Category						Net
					Consultants / Contractors	Conference Registration and Meeting Expenses	Publications / Materials	Advertising & Sponsorships	Technology	Travel	
1	Auditor Workshops	Auditor Training	Conduct 4 Auditor Training Workshops			250				2,750	(3,000)
1	Employer Workshops	Marketing / Outreach	Conduct 4 Employer Training Workshops			250				2,750	(3,000)
2	Marketing	Marketing / Outreach	Implement annual BC marketing plan				8,504				(8,504)
3	OSAR	Auditor QA	Conduct 8							6,000	(6,000)
3	WIVA	Employer Audit QA (WIVA)	Conduct 10		50,000						(50,000)
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<b>Total</b>				-	50,000	500	8,504	-	-	11,500	(70,504)



