

Energy Safety Canada

Date Prepared

Funding Period: From Jan 1, 2023 to Dec 31, 2023

Section 1(a): TARGET - COR ACTIVITIES	ACTUAL		TARGET	COR ADMINISTRATION TARGETS				# Variance (b-a)	% Variance (b/a)
	2021 (12 months)	2022 YTD (6 months)	2022 Target (a)	Year 1 2021	Year 2 2022	Year 3 2023 (b)	Total for 3 Years	2023 Target vs 2022 Target	2023 Target vs 2022 Target
a) Number of New COR Registrations	26	7	38	38	38	38	114	0	0%
b) Number of New OHS Certifications	26	7	38	38	38	38	114	0	0%
c) Number of WorkSafeBC Initiated Verification Audits	5	2	10	10	10	10	30	0	0%
d) Number of Certifying Partner Initiated QA Audits	3	6	6	6	6	6	18	0	0%
e) Number of External Auditors Trained for the First Time (Initial)	4	8	10	36	10	10	56	0	0%
f) Number of External Auditors Recertified	14	5	15	15	15	15	45	0	0%
g) Number of Internal Auditors Trained for the First Time (Initial) - Large Employers	7	7	5	100	5	5	110	0	0%
h) Number of Internal Auditors Recertified - Large Employers	12	17	66	66	66	66	198	0	0%
i) Number of Internal Auditors Trained for the First Time (Initial) - Small Employers	20	27	50	335	50	50	435	0	0%
j) Number of Internal Auditors Recertified - Small Employers	36	21	50	450	50	50	550	0	0%

Provide explanations for the variances between 2022 and 2023 targets in each of the COR Activities listed above

a)
b)
c)
d)
e)
f)
g)
h)
i)
j)
k)

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Section 1(b): BUDGET - COR ADMINISTRATION	ACTUAL		BUDGET	COR ADMINISTRATION BUDGET				\$ Variance (b-a)	% Variance (b/a)
	2021 (12 months)	2022 YTD (6 months)	2022 Budget (a)	Year 1 2021	Year 2 2022	Year 3 2023 (b)	Total for 3 Years	2023 Budget vs 2022 Budget	2023 Budget vs 2022 Budget
Revenue:									
WorkSafeBC COR Operations Funding	469,952	234,976	469,952	469,952	469,952	573,438	1,513,342	103,486	22%
Interest Revenue					0	0	0	0	-
Other Revenue (list individually)					0	0	0	0	-
					0	0	0	0	-
Total Revenue	469,952	234,976	469,952	469,952	469,952	573,438	1,513,342	103,486	22%
Compensation Expense:									
Salaries	268,900	121,644	268,900	268,900	268,900	340,194	877,994	71,294	27%
Benefits	48,960	29,316	48,960	48,960	48,960	74,337	172,257	25,377	52%
Consultants & Contractors	41,335	12,170	41,335	41,335	41,335	47,000	129,670	5,665	14%
Other Expense:									
Accounting & Legal Fees	1,000	500	1,000	1,000	1,000	1,000	3,000	0	0%
Advertising & Sponsorships			0		0	0	0	0	-
Board Expenses			0		0	0	0	0	-
Building Maintenance & Repairs	3,838	1,919	3,838	3,838	3,838	3,838	11,514	0	0%
Telecommunications & Freight	150		150	150	150	0	300	-150	-100%
Conference Registration and Meeting Expenses	500	50	500	500	500	500	1,500	0	0%
Furniture & Equipment					0	0	0	0	-
Office Supplies	200		200	200	200	0	400	-200	-100%
Property Taxes & General Insurance					0	0	0	0	-
Publications & materials	9,069	20	9,069	9,069	9,069	9,069	27,207	0	0%
Rent - Office	20,000	10,000	20,000	20,000	20,000	20,000	60,000	0	0%
Technology	75,000	15,917	75,000	75,000	75,000	75,000	225,000	0	0%
Training - Staff			0		0	0	0	0	-
Travel	1,000		1,000	1,000	1,000	2,500	4,500	1,500	150%
Miscellaneous			0		0	0	0	0	-
Total Expenses	469,952	191,536	469,952	469,952	469,952	573,438	1,513,342	103,486	22%
Revenue less Expenses	0	43,440	0	0	0	0	0	0	-

Note: Any significant expense account (>\$50,000) included in 2023 budget and any significant variances (>20%) should be explained in Section 5 below.

Section 2: RESERVE FUND - COR				2021	2022	2023
Opening Balance				154,457	154,457	117,488
Drawdown (-)						
Add Surplus Retained in Reserve Fund						
Additional Funds Requested						
Ending Balance				154,457	154,457	117,488

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

Section 3: COMPENSATION	ACTUAL			COR ADMINISTRATION BUDGET		
	2021	2022		Year 1 2021	Year 2 2022	Year 3 2023
<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	0.2		0.2	0.2	0.2
3. Number of positions with compensation \$80,000–\$119,999	1.25	1.25		1.25	1.25	1.25
4. Number of positions with compensation \$120,000–\$159,999	0.4	0.4		0.4	0.4	0.4
5. Number of positions with compensation \$160,000–\$199,999	0.05	0.05		0.05	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 2023 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 2023 budget in Section 1.

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

c) Has the expense allocation method used in the 2023 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 2022 funding amount, if applicable.

Salaries/Benefits - as outlined by Chris Back, we have added the equivalent to 1 FTE to support work on the WSBC audit standard mapping.
Consultants & Contractors - in the last 2 years for WIVA's we have struggled to stay in budget. We have increased the budget in this area to meet the business need.
Travel - in 2021 and 2022 due to COVID we did not have much of a travel budget. In 2023, we are hoping to return to travelling for in person workshops and OSAR audits.

b) Provide an explanation for any funding increase over the 2023 funding forecast amount included in rates setting, if applicable.

See Note about Salaries/Benefits above.

c) Any significant expense account (>\$50,000) included in the 2023 budget , excluding salaries, should be explained here.

n/a

d) Any significant expense account variance (>20%), including salaries, between 2022 budget and 2023 funding request should be explained here.

n/a

Section 6: APPROVAL

Approved by Organization Board Chair: Steve Reynish (signature) Steve Reynish (name)

Date Approved: 12/1/2022 | 12:09:17 PM MST

Energy Safety Canada

00-Jan-00 Date Prepared

Funding Period: From Jan 1, 2023 to Dec 31, 2023

COR BUDGET ALLOCATION	Overhead (Fixed Costs)	Activity Categories						2023 Budget Total
		Auditor Training	Marketing / Outreach	Program Development	Desktop QA	Auditor QA	Employer Audit QA (WIVA)	
Revenue:								
WorkSafeBC COR Operations Funding	573,438							573,438
Interest Revenue	-							-
Other Revenue	-	-	-	-	-	-	-	-
	-							-
Total Revenue	573,438	-	-	-	-	-	-	573,438
Compensation Expense:								
Salaries	340,194							340,194
Benefits	74,337							74,337
Consultants & Contractors	7,000	-	-	-	-	-	40,000	47,000
Subtotal	421,531	-	-	-	-	-	40,000	461,531
Other Expense:								
Accounting & Legal Fees	1,000							1,000
Advertising & Sponsorships	-	-	-	-	-	-	-	-
Board Expenses	-							-
Building Maintenance & Repairs	3,838							3,838
Telecommunications & Freight	-							-
Conference Registration and Meeting Expenses	500	-	-	-	-	-	-	500
Furniture & Equipment	-							-
Office Supplies	-							-
Property Taxes & General Insurance	-							-
Publications & materials	-	-	9,069	-	-	-	-	9,069
Rent - Office	20,000							20,000
Technology	75,000	-	-	-	-	-	-	75,000
Training - Staff	-							-
Travel	-	-	-	1,000	-	-	1,500	2,500
Miscellaneous	-							-
Subtotal	100,338	-	9,069	1,000	-	-	1,500	111,907
Total Expenses	521,869	-	9,069	1,000	-	-	41,500	573,438
Revenue less Expenses	51,569	-	(9,069)	(1,000)	-	-	(41,500)	-

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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, 2023 to Dec 31, 2023

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Revenue:													
WorkSafeBC COR Administration Funding *	286,719					286,719							573,438
Interest Revenue													-
Other Revenue													-
Total Revenue	286,719	-	-	-	-	286,719	-	-	-	-	-	-	573,438
Compensation Expense													
Salaries	28,350	28,350	28,350	28,350	28,350	28,350	28,349	28,349	28,349	28,349	28,349	28,349	340,194
Benefits	6,195	6,195	6,195	6,195	6,195	6,195	6,195	6,195	6,195	6,194	6,194	6,194	74,337
Consultants & Contractors	583	583	583	583	583	583	583	583	584	584	584	584	7,000
Subtotal	35,128	35,128	35,128	35,128	35,128	35,128	35,127	35,127	35,128	35,127	35,127	35,127	421,531
Other Expense:													
Accounting & Legal Fees												1,000	1,000
Advertising and Sponsorship													-
Board Expenses													-
Building Maintenance & Repairs												3,838	3,838
Telecommunications & Freight													-
Conference Registration & Meeting Expenses					500								500
Furniture & Equipment													-
Office Supplies													-
Property Taxes & General Insurance													-
Publications & materials													-
Rent - Office	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,666	1,666	1,666	1,666	20,000
Technology	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
Training - Staff													-
Travel													-
Miscellaneous													-
Subtotal	7,917	7,917	7,917	7,917	8,417	7,917	7,917	7,917	7,916	7,916	7,916	12,754	100,338
Total Expenses	43,045	43,045	43,045	43,045	43,545	43,045	43,044	43,044	43,044	43,043	43,043	47,881	521,869

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

573,438

