

Account Description	Examples
<b>Revenue</b>	
WorkSafeBC HSA Funding	HSA operations funding from WorkSafeBC
Auditor Training Revenue	Revenue collected from delivery of auditor training.
Interest Revenue	Interest income earned from cash in bank.
Training/Course Revenue	Revenue collected from training or courses provided by the HSA.
Other Revenue	List other sources of revenue individually.

<b>Compensation Expenses</b>	
Salaries	Full time and part time employee salaries.
Benefits	Contributions to pension or retirement plans, CPP, E.I., medical and dental plans, insurance, WCB premium, etc. for all employees.
Consultants & Contractors	All consulting and contractors fees. This is included in compensation expenses because they are part of labour costs.
<b>Expenses</b>	
Accounting & Legal Fees	Legal fees, audit fees, accounting fees (if contracted externally)
Advertising & Sponsorships	Advertising costs regardless of the media type, sponsorships
Board Expenses	Director fees, board meeting costs.
Building Maintenance & Repairs	Garbage disposal, office building cleaning, maintenance and repairs, renovations, security service. Utility billings for heat, light, power, water, etc.
Telecommunications & Freight	Telephone, cell phone, freight, courier and postage costs.
Conference registration & meeting expenses	This expense category combines previous "Conferences & Conventions" and "External Events & Meetings" expense categories because they are very similar. This category includes conference/convention attendance fees, room rentals, catering, audio visual equipment rentals (e.g. room rental, food, equipment for training, offsite meetings, hospitality)
Furniture & Equipment	Furniture and equipment purchases or leased.
Office Supplies	Stationery and other miscellaneous office supplies.
Property Taxes & General Insurance	Property taxes, general insurance coverage for all property (i.e., fire, liability, construction)
Publication & materials	Printing costs, photographic services, advertising materials, production costs of audio-visual materials.
Rent - Office	Rent payments for all leased buildings, including parking lot rental.
Technology	Computer software & hardware purchases, network equipment. Website development and maintenance.
Training - Staff	Staff training costs relating to professional or association conferences, seminars, and conventions.
Travel	Travel costs including convention and training travel, per diems, consultant's travel costs.
Miscellaneous	All miscellaneous expenses not captured elsewhere (e.g. bank charges)

**Energy Safety Canada**

10-Jul-23 Date Prepared

**Funding Period: From Jan 1, 2024 to Dec 31, 2024**

Section 1(a): TARGET - COR ACTIVITIES	ACTUAL		COR ADMINISTRATION TARGETS			# Variance	% Variance
	2022 (12 months)	2023 YTD (6 months)	2022	2023	2024	2024 Target vs 2023 Target	2024 Target vs 2023 Target
a) Number of New COR Registrations	36	3	38	38	38	0	0%
b) Number of New Certifications	36	3	38	38	38	0	0%
c) Number of WorkSafeBC-Initiated Verification Audits	5	0	10	10	10	0	0%
d) Number of Auditors Trained	65	15	65	15	15	0	0%

*Provide explanations for the variances between 2023 and 2024 targets in each of the COR Activities listed above*

a)
b)
c)
d)

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**Funding Period: From Jan 1, 2024 to Dec 31, 2024**

Section 1(b): BUDGET - COR ADMINISTRATION	ACTUAL		COR ADMINISTRATION BUDGET			\$ Variance	% Variance
	2022 (12 months)	2023 YTD (6 months)	2022	2023	2024	2024 Budget vs 2023 Budget	2024 Budget vs 2023 Budget
<b>Revenue:</b>							
WorkSafeBC COR Operations Funding	455,078	286,719	469,952	573,438	484,338	-89,100	-16%
Auditor Training Revenue					0	0	-
Interest Revenue					0	0	-
Revenue (linked to variable costs)					0	0	-
Other Revenue					0	0	-
<b>Total Revenue</b>	<b>455,078</b>	<b>286,719</b>	<b>469,952</b>	<b>573,438</b>	<b>484,338</b>	<b>-89,100</b>	<b>-16%</b>
<b>Compensation Expense:</b>							
Salaries	255,558	123,052	268,900	340,194	270,000	-70,194	-21%
Benefits	52,662	24,798	48,960	74,337	49,000	-25,337	-34%
Consultants & Contractors	40,495	21,991	41,335	47,000	70,000	23,000	49%
<b>Other Expense:</b>							
Accounting & Legal Fees	1,000	500	1,000	1,000	1,000	0	0%
Advertising & Sponsorships					0	0	-
Board Expenses					0	0	-
Building Maintenance & Repairs	3,838	1,919	3,838	3,838	3,838	0	0%
Telecommunications & Freight			150	0	0	0	-
Conference Registration and Meeting Expenses	307	500	500	500	500	0	0%
Furniture & Equipment					0	0	-
Office Supplies	101	0	200			0	-
Property Taxes & General Insurance					0	0	-
Publications & materials	8,031	0	9,069	9,069	10,000	931	10%
Rent - Office	20,000	10,000	20,000	20,000	20,000	0	0%
Technology	72,513	15,854	75,000	75,000	55,000	-20,000	-27%
Training - Staff					0	0	-
Travel	573	2,051	1,000	2,500	5,000	2,500	100%
Miscellaneous				0	0	0	-
<b>Total Expenses</b>	<b>455,078</b>	<b>200,665</b>	<b>469,952</b>	<b>573,438</b>	<b>484,338</b>	<b>-89,100</b>	<b>-16%</b>
<b>Revenue less Expenses</b>	<b>0</b>	<b>86,054</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

Note: Any significant expense account (>\$50,000) included in 2024 budget and any significant variances (>20%) should be explained in Section 5 below.

Section 2: RESERVE FUND - COR			2022	2023	2024
Opening Balance			154,457	117,488	
Drawdown (-)					
Add Surplus Retained in Reserve Fund					
Additional Funds Requested					
Ending Balance			<b>154,457</b>	<b>117,488</b>	-

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

Section 3: COMPENSATION	ACTUAL		COR ADMINISTRATION BUDGET		
	2022	2023	2022	2023	2024
<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
3. Number of positions with compensation \$80,000–\$119,999	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
5. Number of positions with compensation \$160,000–\$199,999	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 2024 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 2024 budget in Section 1.*

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

*c) Has the expense allocation method used in the 2024 budget changed from previous year? If it has changed, explain why.*

No changes have been made

<b>Section 5: EXPLANATION OF SIGNIFICANT EXPENSE AMOUNTS, SIGNIFICANT VARIANCES, AND FUNDING INCREASES</b>	
<i>a) Provide an explanation for any funding increase over the 2023 funding amount, if applicable.</i>	Salaries/Benefits - In 2022, as outlined by Chris Back, we have added the equivalent to 1 FTE to support work on the WSBC audit standard mapping for 2023. Now for 2024, we have reduced back to regular salary/benefit amounts. 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. Technology - with increasing budget in Consultants & Contractors, we have reduced budget in this area to compensate. Travel - in 2021 and 2022 due to COVID we did not have much of a travel budget. In 2024, we are hoping to return to travelling for in person workshops and OSAR audits.
<i>b) Provide an explanation for any funding increase over the 2024 funding forecast amount included in rates setting, if applicable.</i>	See Note about Salaries/Benefits above.
<i>c) Any significant expense account (&gt;\$50,000) included in the 2024 budget , excluding salaries, should be explained here.</i>	n/a
<i>d) Any significant expense account variance (&gt;20%), including salaries, between 2023 budget and 2024 funding request should be explained here.</i>	n/a
<b>Section 6: APPROVAL</b>	

Approved by Organization Board Chair:

Steve Reynish (signature) Steve Reynish (name)

Date Approved:

9/30/2023 | 2:11:53 PM MDT

## Energy Safety Canada

10-Jul-23 Date Prepared

Funding Period: From Jan 1, 2024 to Dec 31, 2024

COR BUDGET ALLOCATION	Overhead (Fixed Costs)	Activity Categories						Total
		Auditor Training	Marketing / Outreach	Program Development	Desktop QA	Auditor QA	Employer Audit QA (WIVA)	
<b>Revenue:</b>								
WorkSafeBC COR Operations Funding	484,338							484,338
Auditor Training Revenue	-							-
Interest Revenue	-							-
Revenue (linked to variable costs)		-	-	-	-	-	-	-
Other Revenue	-							-
<b>Total Revenue</b>	<b>484,338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>484,338</b>
<b>Compensation Expense:</b>								
Salaries	270,000							270,000
Benefits	49,000							49,000
Consultants & Contractors	-	-	-	-	-	-	70,000	70,000
<b>Subtotal</b>	<b>319,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,000</b>	<b>389,000</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	-							-
Conference Registration and Meeting Expenses	500	-	-	-	-	-	-	500
Furniture & Equipment	-							-
Office Supplies	-							-
Property Taxes & General Insurance	-							-
Publications & materials	-	-	10,000	-	-	-	-	10,000
Rent - Office	20,000							20,000
Technology	55,000	-	-	-	-	-	-	55,000
Training - Staff	-							-
Travel	-	2,500	-	-	-	2,500	-	5,000
Miscellaneous	-							-
<b>Subtotal</b>	<b>80,338</b>	<b>2,500</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>95,338</b>
<b>Total Expenses</b>	<b>399,338</b>	<b>2,500</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>70,000</b>	<b>484,338</b>
<b>Revenue less Expenses</b>	<b>85,000</b>	<b>(2,500)</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>	<b>(2,500)</b>	<b>(70,000)</b>	<b>0</b>

*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."*

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10-Jul-23 Date Prepared

**Fixed Costs Budget Worksheet**

**Funding Period: From Jan 1, 2024 to Dec 31, 2024**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Revenue:</b>													
<b>WorkSafeBC COR Administration Funding *</b>	242,169						242,169						484,338
Auditor Training Revenue													-
Interest Revenue													-
Other Revenue													-
<b>Total Revenue</b>	<b>242,169</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>242,169</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>484,338</b>
<b>Compensation Expense</b>													
Salaries	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	270,000
Benefits	4,083	4,083	4,083	4,083	4,083	4,083	4,083	4,083	4,083	4,083	4,083	4,083	49,000
Consultants & Contractors													-
<b>Subtotal</b>	<b>26,583</b>	<b>26,583</b>	<b>26,583</b>	<b>26,583</b>	<b>26,583</b>	<b>26,583</b>	<b>26,583</b>	<b>26,583</b>	<b>26,583</b>	<b>26,583</b>	<b>26,583</b>	<b>26,583</b>	<b>319,000</b>
<b>Other Expense:</b>													
Accounting & Legal Fees						500						500	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							10,000					10,000	20,000
Technology												55,000	55,000
Training - Staff													-
Travel													-
Miscellaneous													-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,338</b>	<b>80,338</b>
<b>Total Expenses</b>	<b>26,583</b>	<b>26,583</b>	<b>26,583</b>	<b>27,083</b>	<b>26,583</b>	<b>27,083</b>	<b>36,583</b>	<b>26,583</b>	<b>26,583</b>	<b>26,583</b>	<b>26,583</b>	<b>95,921</b>	<b>399,338</b>

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

484,338



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10-Jul-23 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, 2024 to Dec 31, 2024						
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	Marketing Strategy	Marketing / Outreach	Develop and implement a marketing strategy to promote the COR Program				10,000				(10,000)
3	Workshop Program - Internal Auditors	Auditor Training	Provide 4 presentations or info Sessions							2,500	(2,500)
4	WIVA	Employer Audit QA (WIVA)	Complete assigned WIVA's		70,000						(70,000)
5	CPIVA (OSAR's)	Auditor QA	Complete CPIVA (OSAR's)							2,500	(2,500)
		Please Choose One:									-
		Please Choose One:									-
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<b>Total</b>				-	<b>70,000</b>	-	<b>10,000</b>	-	-	<b>5,000</b>	<b>(85,000)</b>

