



Legislative Assembly of British Columbia  
 Fiscal 2014-2015: First Quarter Financial Reporting (DRAFT)  
 Operating Expenses by Function

#1

	2014/15	Actual Expenses	Forecast to	Forecast Variance		
	Operating Budget	April - June 2014	March 31, 2015	\$	%	
		(unaudited)				
Members' Services	\$ 36,068,000	\$ 7,366,188	\$ 36,068,000	\$ -	0.0%	
Caucus Support Services	7,097,000	1,490,220	7,097,000	-	0.0%	
Office of the Speaker	420,000	60,394	420,000	-	0.0%	
Clerk of the House	1,130,000	172,090	1,130,000	-	0.0%	
Clerk of Committees	628,000	112,383	628,000	-	0.0%	
Legislative Operations	13,413,000	2,372,731	12,913,000	500,000	3.7% <b>Note 1,2</b>	
Sergeant-at-Arms	4,623,000	946,707	4,523,000	100,000	2.2% <b>Note 1</b>	
Hansard Services	4,015,000	1,133,616	3,815,000	200,000	5.0% <b>Note 1</b>	
Legislative Library	2,171,000	316,237	2,071,000	100,000	4.6% <b>Note 1</b>	
<b>Totals to March 31, 2015</b>	<b>\$ 69,565,000</b>	<b>\$ 13,970,565</b>	<b>\$ 68,665,000</b>	<b>\$ 900,000</b>	<b>1.3%</b>	

**Variance explanations** (for variances > 2% and \$50,000)

The forecast represents management's preliminary estimate of total operating expenditures for the year; using the information available at the time. As at June 30, 2014, the operating budget is forecast to be \$900,000 under spent.

**Note 1** Variance primarily due to unfilled staff vacancies.

**Note 2** A number of planned facilities projects have been postponed until next fiscal year.



Capital Expenditures

	2014/15	Capital Expenses	Forecast to	Forecast Variance	
	Capital Budget	April - June 2014	March 31, 2015	\$	%
	(unaudited)				
<b>Legislative Operations</b>	\$ -	\$ -	\$ -	\$ -	-
Legislative documents	-	-	-	-	-
Financial Services	10,000	-	10,000	-	0.0%
Dining room	10,000	-	10,000	-	0.0%
Human resource operations	-	1,497	1,497	-1,497	-
Information technology	398,000	12,352	328,000	70,000	17.6% <b>Note 1</b>
Parliamentary education office	-	-	-	-	-
Legislative internship program	-	-	-	-	-
Legislative Facility Services	1,439,000	2,860	190,000	1,249,000	86.8% <b>Note 2</b>
General centralized expenses	1,090,000	-	550,000	540,000	49.5% <b>Note 3</b>
	<u>2,947,000</u>	<u>16,710</u>	<u>1,089,497</u>	<u>1,857,503</u>	<u>63.0%</u>
<b>Hansard Services</b>					
Administration	8,000	-	8,000	-	0.0%
Broadcast	421,000	30,433	421,000	-	0.0%
Print production	-	-	-	-	-
Audio and visual projects	-	-	-	-	-
	<u>429,000</u>	<u>30,433</u>	<u>429,000</u>	<u>-</u>	<u>0.0%</u>
<b>Legislative Library</b>	16,000	-	16,000	-	0.0%
<b>Total expenditures</b>	<u>\$ 3,392,000</u>	<u>\$ 47,143</u>	<u>\$ 1,534,497</u>	<u>\$ 1,857,503</u>	<u>54.8%</u>

The forecast represents management's preliminary estimate of total capital expenditures for the year; using the information available at the time. As at June 30, 2014, the annual capital budget is forecast to be \$1.8 million under spent.

Variance explanations (for variances > 2% and \$50,000)

- Note 1** Personal computers below the new capital asset threshold have been charged to operating expenses rather than capital.
- Note 2** A number of planned facilities projects have been postponed until next fiscal year.
- Note 3** Forecast has been reduced by 50 per cent based on lower than expected capital expenditures to date - see note 2 above.



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	2014/15	Actual Expenses	Forecast to	Forecast Variance		
	Operating Budget	April - Sep 2014	March 31, 2015	\$	%	
		(unaudited)				
Members' Services	\$ 36,068,000	\$ 16,430,006	\$ 36,068,000	\$ -	-	
Caucus Support Services	7,097,000	3,224,451	7,097,000	-	-	
Office of the Speaker	420,000	126,875	420,000	-	-	
Clerk of The House	1,130,000	405,513	1,055,000	75,000	6.6% <b>Note 1</b>	
Clerk of Committees	628,000	265,445	628,000	-	-	
Legislative Operations	13,413,000	5,450,057	12,682,000	731,000	5.4% <b>Note 1,2</b>	
Sergeant-at-Arms	4,623,000	2,007,057	4,468,000	155,000	3.4% <b>Note 1</b>	
Hansard Services	4,015,000	1,755,655	3,771,000	244,000	6.1% <b>Note 1</b>	
Legislative Library	2,171,000	708,479	1,962,000	209,000	9.6% <b>Note 1</b>	
<b>Totals to March 31, 2015</b>	<b>\$ 69,565,000</b>	<b>\$ 30,373,538</b>	<b>\$ 68,151,000</b>	<b>\$ 1,414,000</b>	<b>2.0%</b>	

**Variance explanations** (for variances > 2% and \$50,000)

The forecast represents management's preliminary estimate of total operating expenditures for the year using the information available at the time. As at September 30, 2014, the operating budget is forecast to be \$1.6 million underspent.

**Note 1** Variance primarily due to unfilled staff vacancies.

**Note 2** A number of planned facilities projects have been postponed until next fiscal year.



Capital Expenditures

	2014/15	Capital Expenses	Forecast to	Forecast Variance	
	Capital Budget	April - Sep 2014	March 31, 2015	\$	%
	(unaudited)				
<b>Legislative Operations</b>	\$ -	\$ -	\$ -	\$ -	-
Legislative documents	-	-	-	-	-
Financial Services	10,000	3,075	10,000	-	-
Dining room	10,000	1,213	10,000	-	-
Human resource operations	-	1,497	1,497	-1,497	-
Information technology	398,000	33,221	314,000	84,000	21.1% <b>Note 1</b>
Parliamentary education office	-	-	-	-	-
Legislative internship program	-	-	-	-	-
Legislative Facility Services	1,439,000	35,512	190,000	1,249,000	86.8% <b>Note 2</b>
General centralized expenses	1,090,000	-	545,000	545,000	50.0% <b>Note 3</b>
	<u>2,947,000</u>	<u>74,518</u>	<u>1,070,497</u>	<u>1,876,503</u>	<u>63.7%</u>
<b>Hansard Services</b>					
Administration	8,000	-	8,000	-	-
Broadcast	421,000	96,490	409,000	12,000	2.9%
Print production	-	-	-	-	-
Audio and visual projects	-	-	-	-	-
	<u>429,000</u>	<u>96,490</u>	<u>417,000</u>	<u>12,000</u>	<u>2.8%</u>
<b>Legislative Library</b>	16,000	-	16,000	-	-
<b>Total expenditures</b>	<u>\$ 3,392,000</u>	<u>\$ 171,008</u>	<u>\$ 1,503,497</u>	<u>\$ 1,888,503</u>	<u>55.7%</u>

The forecast represents management's preliminary estimate of total capital expenditures for the year using the information available at the time. As at September 30, 2014, the annual capital budget is forecast to be \$1.9 million underspent.

Variance explanations (for variances > 2% and \$50,000)

- Note 1** Personal computers below the capital asset threshold have been charged to operating expenses rather than capital.
- Note 2** A number of planned facilities projects have been postponed until next fiscal year.
- Note 3** Forecast has been reduced by 50 per cent based on lower than expected capital expenditures to date - see note 2 above.