

Budget and Expenditure

2024/25

Operating Expense Type	Budget	Actual	Difference
Salaries and Benefits (Incl. Representative)	10,316,000	10,219,651	96,349
Employee Travel	373,000	266,462	106,538
Professional Services	687,000	670,900	16,100
Information Technology	708,000	741,666	(33,666)
Office and Business Expenses	405,000	434,062	(29,062)
Utilities, Materials & Supplies	5,000	3,264	1,736
Amortization	55,000	15,520	39,480
Building Occupancy	1,181,000	964,307	216,693
Research Grants	150,000	141,250	8,750
Transfers Under Agreement	5,000	-	5,000
Other	1,000	4,358	(3,358)
Recoveries	(1,057,000)	(545,311)	(511,689)
Total Operating	12,829,000	12,916,131	(87,131)

Note: The tables do not include supplementary funding requests (access to contingencies) approved by Select Standing Committee on Finance and Government Services in May 2024 of \$100,000 for legislative salary and benefit costs related to the 2022 Judicial Compensation Commission process and in September 2024 of \$380,000 to address costs associated with an investigation and systemic review. Final contingency access was \$87,131.

Capital Expense Type	Budget	Actual	Difference
Information Technology	63,000	16,025	46,975
Office Furniture & Equipment	5,000	15,355	(10,355)
Total Capital	68,000	31,380	36,620

Looking to the Future – Approved Plan and Budget 2025/26 – 2027/28

The tables below illustrate operating and capital budgets approved for fiscal years 2025/26 through 2027/28.

Operating Expense Type	Note*	2025/26	2026/27	2027/28
Salaries and Benefits (Incl. Representative)	1	10,316,000	10,316,000	10,316,000
Employee Travel	2	373,000	373,000	373,000
Professional Services	3	473,000	473,000	473,000
Information Technology	4	696,000	696,000	696,000
Office and Business Expenses	5	405,000	405,000	405,000
Utilities, Materials & Supplies	6	5,000	5,000	5,000
Amortization	7	55,000	55,000	55,000
Building Occupancy	8	1,181,000	1,181,000	1,181,000
Research Grants	9	150,000	150,000	150,000
Transfers Under Agreement	10	5,000	5,000	5,000
Other	11	1,000	1,000	1,000
Recoveries	12	(1,057,000)	(1,057,000)	(1,057,000)
Total Operating		12,603,000	12,603,000	12,603,000
Capital Expense Type	Note*	2025/26	2026/27	2027/28
Information Technology	13	45,000	45,000	45,000
Office Furniture & Equipment	14	5,000	5,000	5,000
Total Capital		68,000	31,380	36,620

* See notes on following page.

- Note 1 Base salaries, supplementary salaries (first aid allowance, maternity / parental leave, auxiliary health & welfare, etc) and benefits (including relocation) for all regular and auxiliary staff including the Representative.
- Note 2 Employee travel includes costs for staff on official Office business, including prescribed allowances.
- Note 3 Professional services includes fees and expenses for professional services rendered directly to the Office for the provision services in the delivery of our programs, the provision of services required by statute or legislation and are billed directly to the Office, and the provision of services that will assist the development of policy and/or programs or improve / change the delivery of programs, such as management consulting services.
- Note 4 Information technology (operating) – includes all contract fees and costs related to data, voice, image and text processing operations and services, such as data and word processing, data communications, supplies, repairs, maintenance and short-term rentals of information processing equipment.
- Note 5 Office and business expenses includes supplies and services required for the operation of the Office.
- Note 6 Utilities, materials and supplies includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services.
- Note 7 Amortization includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.
- Note 8 Building occupancy includes payments for the rental and / or maintenance of office accommodation, including tenant improvements that do not meet the criteria for capitalization.
- Note 9 Research grants includes payments to individuals, businesses, non-profit associations and other entities which may include stipulations as to the use of the funds and which are not entitlements or shared cost arrangements.
- Note 10 Transfers under agreement includes payments made under the terms of a contract or agreement for which the Office does not receive any direct goods or services.
- Note 11 Other expenses includes expenses, such as financing costs, valuation allowances and other expenses, which cannot be reasonably allocated to another category.
- Note 12 Internal and external recoveries include the recovery of costs from other officers of the legislature, ministries, participants and sponsoring organizations for activities described within the vote.
- Note 13 Information technology (capital) includes the purchase or capital lease cost of mainframe and other systems hardware, software and related equipment.
- Note 14 Office furniture and equipment (capital) includes the cost or capital lease cost of office furniture and equipment.