

# Public Accounts 2005/06

Consolidated Revenue Fund  
Supplementary Schedules

For the Fiscal Year Ended  
March 31, 2006



Ministry of Finance  
Office of the Comptroller General



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*Consolidated Revenue Fund  
Supplementary Schedules*

*Province of British Columbia*

*For the Fiscal Year Ended  
March 31, 2006*

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# Consolidated Revenue Fund Supplementary Schedules for the Fiscal Year Ended March 31, 2006 (Unaudited)

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**Consolidated Revenue Fund  
Supplementary Schedules  
for the Fiscal Year Ended March 31, 2006  
(Unaudited)**

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**Consolidated Revenue Fund  
Schedule of Net Revenue by Source  
for the Fiscal Years Ended March 31  
(In Thousands—Unaudited)**

	2002	2003	2004	2005	2006
	\$	\$	\$	\$	\$
<b>Taxation Revenue</b>					
Personal income.....	5,375,000	4,154,000	4,877,917	5,051,238	5,838,313
Corporate income.....	1,522,356	612,424	775,743	1,255,514	1,427,946
Social service.....	3,535,275	3,770,163	3,988,775	4,099,460	4,326,398
Property.....	1,401,353	1,457,283	1,491,285	1,577,923	1,631,410
Fuel.....	398,231	393,343	461,641	480,200	485,807
Other.....	1,492,764	1,531,619	1,683,643	1,866,302	2,143,391
Commissions on collection of public funds.....	(36,314)	(31,869)	(29,413)	(31,190)	(31,947)
Valuation adjustments.....	(36,427)	(40,966)	(8,407)	(15,698)	(9,580)
	<u>13,652,238</u>	<u>11,845,997</u>	<u>13,241,184</u>	<u>14,283,749</u>	<u>15,811,738</u>
<b>Contributions from the Federal Government</b>					
Canada health and social transfers.....	2,444,735	2,606,000	3,044,152	3,411,870	4,220,434
Federal Equalization program.....	158,732	543,000	(330,376)	979,359	589,698
Other contributions.....	131,081	127,365	272,979	170,421	207,573
	<u>2,734,548</u>	<u>3,276,365</u>	<u>2,986,755</u>	<u>4,561,650</u>	<u>5,017,705</u>
<b>Natural Resource Revenue</b>					
Petroleum, natural gas and minerals.....	1,249,001	1,507,242	1,743,128	2,027,444	2,689,496
Forests.....	1,109,123	1,323,510	1,007,071	1,355,249	1,207,021
Water and other.....	658,507	371,053	523,702	556,811	632,111
Commissions on collection of public funds.....	(1,063)	(1,065)	(948)	(1,558)	(1,242)
Valuation adjustments.....	(11,181)	(5,062)	(195)	(371)	(363)
	<u>3,004,387</u>	<u>3,195,678</u>	<u>3,272,758</u>	<u>3,937,575</u>	<u>4,527,023</u>
<b>Other Revenue</b>					
Medical Services Plan premiums.....	955,442	1,358,225	1,453,870	1,471,623	1,461,148
Motor vehicle licences and permits.....	346,356	355,113	365,665	383,896	404,796
Other fees and licences.....	341,095	338,803	373,429	477,704	411,584
Investment earnings.....	63,929	18,088	63,222	42,959	47,549
Miscellaneous.....	222,602	200,526	225,001	212,788	223,153
Asset dispositions.....	42,300	75	177		
Commissions on collection of public funds.....	(11,056)	(13,553)	(17,772)	(18,568)	(23,079)
Valuation adjustments.....	(84,191)	(93,115)	(144,738)	(144,245)	(133,491)
	<u>1,876,477</u>	<u>2,164,162</u>	<u>2,318,854</u>	<u>2,426,157</u>	<u>2,391,660</u>
<b>Contributions from the Crown Corporations</b>					
Taxpayer-supported Crown corporations					
British Columbia Buildings Corporation.....	15,134	14,120	17,991	19,589	
Other.....	2,703	19,628			4,375
	<u>17,837</u>	<u>33,748</u>	<u>17,991</u>	<u>19,589</u>	<u>4,375</u>
Self-supported Crown corporations					
British Columbia Hydro and Power Authority.....	332,000	338,273	93,425	339,018	222,401
British Columbia Liquor Distribution Branch.....	636,100	654,217	723,547	778,594	800,470
British Columbia Lottery Corporation.....	448,757	488,754	534,486	627,165	702,836
Other.....	2,000	2,000	2,000	335,081	2,000
	<u>1,418,857</u>	<u>1,483,244</u>	<u>1,353,458</u>	<u>2,079,858</u>	<u>1,727,707</u>
Total contributions from the Crown corporations	<u>1,436,694</u>	<u>1,516,992</u>	<u>1,371,449</u>	<u>2,099,447</u>	<u>1,732,082</u>
<b>Net Consolidated Revenue Fund Revenue.....</b>	<b><u>22,704,344</u></b>	<b><u>21,999,194</u></b>	<b><u>23,191,000</u></b>	<b><u>27,308,578</u></b>	<b><u>29,480,208</u></b>
<b>Liquidation Dividends.....</b>	<b><u>255,736</u></b>		<b><u>509,423</u></b>		<b><u>15,243</u></b>
<b>Revenue Collected for and Transferred to Crown Corporations, Agencies and Other Entities</b>					
Transfers to BC Transportation Financing Authority.....	(194,575)	(222,220)	(415,548)	(426,928)	(430,117)
Transfers to Forest Renewal BC.....	(144,355)				
Greater Vancouver Transportation Authority (Translink)....	(200,622)	(249,642)	(258,056)	(265,003)	(271,099)
Transfers to other Crown corporations, agencies and entities	(298,900)	(318,359)	(237,946)	(250,955)	(268,240)
<b>Total.....</b>	<b><u>(838,452)</u></b>	<b><u>(790,221)</u></b>	<b><u>(911,550)</u></b>	<b><u>(942,886)</u></b>	<b><u>(969,456)</u></b>

**Consolidated Revenue Fund  
Schedule of Expense by Function  
for the Fiscal Years Ended March 31  
(In Thousands—Unaudited)**

	2002	2003	2004	2005	2006
	\$	\$	\$	\$	\$
<b>Health</b>					
Hospital and preventive care.....	6,436,778	6,787,064	6,961,638	7,074,734	7,680,870
Medical care.....	3,154,014	3,293,082	3,370,788	3,391,252	3,677,168
Other health.....	297,643	329,656	353,641	367,524	358,370
	<u>9,888,435</u>	<u>10,409,802</u>	<u>10,686,067</u>	<u>10,833,510</u>	<u>11,716,408</u>
<b>Education</b>					
Elementary and secondary.....	4,804,558	4,837,614	4,823,078	4,922,942	5,036,062
Post-secondary.....	1,796,460	1,820,062	1,825,715	1,830,498	1,957,047
Other education.....	189,188	159,115	164,235	155,595	185,212
	<u>6,790,206</u>	<u>6,816,791</u>	<u>6,813,028</u>	<u>6,909,035</u>	<u>7,178,321</u>
<b>Social Services</b>					
Social assistance.....	2,048,574	1,972,419	1,769,510	1,671,033	1,300,887
Child welfare.....	1,127,897	925,576	837,569	818,551	1,286,810
Other social services.....	141,852	120,520	108,060	80,073	82,298
	<u>3,318,323</u>	<u>3,018,515</u>	<u>2,715,139</u>	<u>2,569,657</u>	<u>2,669,995</u>
<b>Natural Resources and Economic Development</b>					
Forests (including fire suppression).....	794,415	902,090	850,531	737,238	621,115
Minerals and mines.....	110,824	45,098	94,760	119,855	100,815
Environment and agriculture.....	316,565	321,203	280,540	409,222	352,838
Fish and game.....	17,820	4,226	4,696	4,357	8,708
Trade and industry.....	94,883	84,618	133,692	250,487	491,955
	<u>1,334,507</u>	<u>1,357,235</u>	<u>1,364,219</u>	<u>1,521,159</u>	<u>1,575,431</u>
<b>Transportation</b>					
Road and air.....	493,684	489,831	474,486	1,351,477	450,499
Ferries.....			112,080	127,947	129,289
Public transit.....	207,118	260,628	232,655	220,768	231,014
	<u>700,802</u>	<u>750,459</u>	<u>819,221</u>	<u>1,700,192</u>	<u>810,802</u>
<b>Other</b>					
Local government.....	168,868	178,408	196,614	209,810	216,147
Housing support.....	134,140	150,742	147,074	153,445	199,485
Recreation and culture.....	89,457	72,610	178,324	142,707	85,565
	<u>392,465</u>	<u>401,760</u>	<u>522,012</u>	<u>505,962</u>	<u>501,197</u>
<b>Protection of Persons and Property</b>					
Law enforcement.....	375,910	375,524	397,304	396,158	426,135
Police protection.....	197,316	228,953	244,798	241,237	272,200
Corrections.....	266,911	256,812	229,141	213,654	224,123
Other protection and regulations.....	255,338	237,097	292,215	190,645	294,971
	<u>1,095,475</u>	<u>1,098,386</u>	<u>1,163,458</u>	<u>1,041,694</u>	<u>1,217,429</u>
<b>Interest Expense</b>					
Interest expense.....	768,782	704,968	707,509	677,136	592,708
<b>General Government</b>					
Legislature.....	38,944	37,502	41,151	41,736	46,176
Administration.....	341,541	345,190	289,946	260,796	1,091,797
	<u>380,485</u>	<u>382,692</u>	<u>331,097</u>	<u>302,532</u>	<u>1,137,973</u>
<b>Total.....</b>	<b><u>24,669,480</u></b>	<b><u>24,940,608</u></b>	<b><u>25,121,750</u></b>	<b><u>26,060,877</u></b>	<b><u>27,400,264</u></b>

Prior years' figures have been restated to conform with current classifications.



**Consolidated Revenue Fund**  
**Schedule of Expense by Group Account Classification**  
**for the Fiscal Year Ended March 31, 2006**  
(In Thousands—Unaudited)

	Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Special Offices, Ministries and Other Appropriations</b>							
Legislation.....	26,606	10,255		9,697	(382)		46,176
Officers of the Legislature.....	18,086	26,910	63	20	(140)	(2,734)	42,205
Office of the Premier.....	6,972	2,446	655	388	(229)	(500)	9,732
Aboriginal Relations and Reconciliation.....	10,137	6,200	127,523	2,220		(1,449)	144,631
Advanced Education.....	13,972	112,639	1,763,835	160,628		(93,662)	1,957,412
Agriculture and Lands.....	70,551	89,493	63,293	21,167	(21,466)	(21,691)	201,347
Attorney General.....	261,494	159,300	105,559	24,982	(50,076)	(35,636)	465,623
Children and Family Development.....	269,991	84,335	1,348,961	810	(1,987)	(66,129)	1,635,981
Community Services.....	371,194	25,050	308,886	20,448	(344,605)	(116,811)	264,162
Economic Development.....	11,307	17,768	408,390	1,576		(2,037)	437,004
Education.....	21,234	237,968	4,513,535	323,924		(26,045)	5,070,616
Employment and Income Assistance.....	108,201	53,533	1,188,805	(14,321)	(833)	(8,198)	1,327,187
Energy, Mines and Petroleum Resources.....	28,118	31,503	58,240	871		(19,780)	98,952
Environment.....	78,127	72,977	33,114	49,904	(41,171)	(9,148)	183,803
Finance.....	55,083	36,379	15,051	12,973	(18,504)	(31,440)	69,542
Forests and Range.....	235,579	379,498	251,411	8,331	(8,810)	(41,025)	824,984
Health.....	231,122	328,075	10,867,375	283,325	(146,937)	(145,557)	11,417,403
Labour and Citizens' Services.....	125,054	270,084	1,077	67,213	(163,980)	(108,578)	190,870
Public Safety and Solicitor General.....	147,646	99,622	577,459	4,067	(3,870)	(247,323)	577,601
Small Business and Revenue.....	57,830	76,492	1,318	3,322	(16,475)	(78,826)	43,661
Tourism, Sport and the Arts.....	8,352	6,869	168,364	2,666		(1,119)	185,132
Transportation.....	96,646	1,297,984	69,726	125,982	(45)	(750,871)	839,422
Management of Public Funds and Debt.....		448		2,160,432	(726,164)	(842,008)	592,708
Other Appropriations.....	91,750	5,635	691,732	234,307	(41,934)	(207,380)	774,110
Gross Expense.....	2,345,052	3,431,463	22,564,372	3,504,932	(1,587,608)	(2,857,947)	27,400,264
Inter-ministry recoveries.....	(339,117)	(212,020)	(1,972)	(1,034,499)	1,587,608		0
<b>Total Consolidated Revenue Fund Expense 2005/06.....</b>	<b>2,005,935</b>	<b>3,219,443</b>	<b>22,562,400</b>	<b>2,470,433</b>	<b>0</b>	<b>(2,857,947)</b>	<b>27,400,264</b>
<b>Total Consolidated Revenue Fund Expense 2004/05.....</b>	<b>1,900,902</b>	<b>2,793,846</b>	<b>21,292,913</b>	<b>2,679,852</b>	<b>0</b>	<b>(2,606,636)</b>	<b>26,060,877</b>

**Consolidated Revenue Fund**  
**Schedule of Investment Portfolio**  
**Pursuant to Section 44(3) of the *Financial Administration Act*, 1996**  
**as at March 31, 2006**  
**(In Thousands—Unaudited)**

	2006		2005
	Total (amortized book cost) \$	Total (market value) \$	Total (amortized book cost) \$
Obligations of or guaranteed by Canada.....	51,563	52,846	79,505
Obligations of or guaranteed by a province.....	789,062	829,608	874,868
Obligations of or guaranteed by savings institutions.....			135,365
Units in British Columbia Investment Management Corporation			
Pooled Investment Portfolio.....	3,022,669	3,210,842	2,923,332
	<u>3,863,294</u>	<u>4,093,296</u>	<u>4,013,070</u>

**Consolidated Revenue Fund**  
**Schedule of Free Crown Grants**  
**as at March 31, 2006**  
**(In Thousands—Unaudited)**

	2006	
	Total hectares granted	Total (market value) \$
Cariboo Regional District.....	5.42	49
City of Campbell River.....	0.77	301
City of Prince George.....	0.60	50
City of Prince George.....	1.09	105
City of Revelstoke.....	6.06	93
City of Surrey.....	1.17	924
City of Terrace.....	0.25	70
Columbia Shuswap Regional District.....	17.75	4,320
Corporation of the District of Saanich.....	3.21	689
Corporation of the Village of Lumby.....	0.37	39
District of Invermere.....	4.15	50
District of New Hazelton.....	0.94	18
Lil'Wat First Nation.....	239.58	6,531
Northern Rockies Regional District.....	0.36	15
Northern Rockies Regional District.....	3.20	305
Parks Canada.....	1.15	688
Parks Canada.....	65.55	1,311
Provincial Rental Housing Corporation.....	0.25	70
Provincial Rental Housing Corporation.....	0.83	35
Provincial Rental Housing Corporation.....	1.07	110
Regional District of Fraser–Fort George.....	0.99	115
Regional District of Kitimat–Stikine.....	16.80	50
Regional District of Mount Waddington.....	0.25	10
Squamish Nation.....	241.36	7,597
<b>Total 2005/06.....</b>	<u><b>613.17</b></u>	<u><b>23,545</b></u>
<b>Total 2004/05.....</b>	<u><b>2,717.42</b></u>	<u><b>79,746</b></u>

**Consolidated Revenue Fund**  
**Schedule of Nominal Rent Tenures**  
**as at March 31, 2006**  
**(In Thousands—Unaudited)**

	Total tenure term (years)	2006	
		Total hectares granted	Total (net present value) \$
City of Chilliwack.....	10	17.69	317
City of Coquitlam.....	2	26.64	1,875
City of Coquitlam.....	10	6.62	748
Corporation of the District of Peachland.....	10	13.68	116
District of Mission.....	30	12.20	240
Greater Vancouver Water District.....	5	5.97	137
Kamloops Outdoor Club .....	10	0.40	124
Regional District of Central Kootenay.....	10	20.70	107
Resort Municipality of Whistler.....	20	0.95	2,852
School District No. 46 (Sunshine Coast).....	10	3.68	319
School District No. 73 (Kamloops/Thompson).....	30	260.62	757
Thompson–Nicola Regional District.....	30	4.00	106
Village of Belcarra.....	30	1.29	325
<b>Total 2005/06.....</b>		<b>374.44</b>	<b>8,023</b>
<b>Total 2004/05.....</b>		<b>31.98</b>	<b>2,297</b>

**Consolidated Revenue Fund**  
**Schedule of Payments Made to Honour Guarantees**  
**Pursuant to Section 74(3) of the *Financial Administration Act, 1996***  
**for the Fiscal Year Ended March 31, 2006**  
(In Thousands—Unaudited)

<b>Description</b>	<u>Total</u> \$
British Columbia Student Loan Program	
Various lending institutions.....	<u>32</u>
<b>Total 2005/06.....</b>	<b><u>32</u></b>
<b>Total 2004/05.....</b>	<b><u>337</u></b>

Section 74(3) of the *Financial Administration Act, 1996* requires disclosure of payments made to honour guarantees and indemnities or to meet an obligation where the government has entered into an agreement to give a guarantee in connection with the issue or sale of securities. These payments are reflected in the main statements of the province.

**Consolidated Revenue Fund**  
**Schedule of Obligations Under Capital Leases**  
**Pursuant to Section 70(3) of the *Financial Administration Act, 1996***  
**for the Fiscal Year Ended March 31, 2006**  
(In Thousands—Unaudited)

	<u>Total</u> \$
<b>Total 2005/06.....</b>	<b><u>88,240</u></b>
<b>Total 2004/05.....</b>	<b><u>41,928</u></b>

Section 70(3) of the *Financial Administration Act, 1996* requires disclosure of the financial obligations of the government under a lease when substantially all the risks and benefits of ownership of the property have been transferred to the government. These leases are reflected in the Public Accounts in accordance with the province's accounting policies.

**Consolidated Revenue Fund**  
**Schedule of Payments Based on Contributions**  
**Pursuant to Section 25(1) of the *Financial Administration Act, 1996***  
**for the Fiscal Year Ended March 31, 2006**  
(In Thousands—Unaudited)

<b>Ministry/Agreement Description</b>	<u>Total</u> \$
<b>Advanced Education</b>	
BC Regional Literacy Coordination.....	180
Canada Millennium Scholarship Foundation—Millennium Bursaries and Exceptional Merit Awards.....	36,885
Canada Study Grants.....	17,250
Special Investment Fund.....	44
	<u>54,359</u>
<b>Agriculture and Lands</b>	
BC Poultry Association.....	43
Canada/BC Wildlife Damage Compensation Companion Program .....	1,005
Food Safety and Quality Program.....	761
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	<u>8,967</u>
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<b>Economic Development</b>	
2010 Legacies Now Society—Secondment.....	185
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	<u>380</u>
<b>Education</b>	
Canada Millennium Scholarship Foundation—Advancement Via Individual Determination (AVID) Program to BC Schools .....	1,105
Directorate of Agencies for School Health British Columbia Association.....	173
Education Resource Acquisition Consortium .....	406
French Programs—Post Secondary Education Simon Fraser University.....	4,545
French Programs—Targeted Measures.....	3,269
	<u>9,498</u>

**Consolidated Revenue Fund**  
**Schedule of Payments Based on Contributions**  
**Pursuant to Section 25(1) of the *Financial Administration Act, 1996***  
**for the Fiscal Year Ended March 31, 2006**  
(In Thousands—Unaudited)—Continued

	Total
	\$
<b>Energy, Mines and Petroleum Resources</b>	
Energy Efficiency Natural Resources Canada Project.....	1,978
Federal Government—Secondment.....	114
Geoscience Knowledge Network Project <sup>1</sup> .....	
Mineral Assessment Project.....	7
North East BC Oil and Gas Service Sector Tradeshow Pavilion Project.....	8
Offshore Technology Conference Project.....	43
Oil and Gas Commission Expenditures.....	9,704
Sierra Yoyo Desan Road Upgrade Project—BC Transportation Financing Authority.....	7,919
	19,773
<b>Forests and Range</b>	
Canadian Forest Service (CFS) Mountain Pine Beetle—Pine Beetles and Salvage Hydrology.....	50
	50
<b>Health</b>	
2nd Bi–Annual Meeting of the International Network on Indigenous Health Knowledge and Development—Registration Fee.....	226
4th National Conference on Tobacco or Health.....	20
BC HealthGuide Program.....	15
BC HealthGuide Program—French Handbooks.....	111
Blueprint on Aboriginal Health.....	48
Canadian Health Network.....	108
Chronic Disease Management Efficiency.....	60
Chronic Disease Management Multi–Jurisdictional Collaboration.....	99
Chronic Disease Management Support.....	600
Connecting Internationally Educated Health Professionals to the BC Health Sector Workforce.....	170
Falls Prevention Research for Seniors.....	15
Federal Provincial Territorial (FPT) Profile on Social Isolation.....	20
Health Human Resources Strategy Behavioural Interventionists—Autistic Children.....	58
Health Human Resources Strategy Best Practices Clinical Education.....	89
Health Human Resources Strategy Impact Assessment Distributed Medical Education.....	161
Health Human Resources Strategy Matching Placement Capacity and Placement Needs.....	78
Health Human Resources Strategy National Conference Physician Compensation.....	134
Health Human Resources Strategy Patient Centered Health Care Demand.....	139
Health Human Resources Strategy Planning Forum.....	222
Health Human Resources Strategy Student Placement Capacity Rural Communities.....	26
Healthy Workplace Initiative .....	300
Healthy Workplace Pilot Project.....	130
Mass Media—Tobacco Cessation Targeting Young Adults.....	430
National Diabetes Surveillance System.....	86
National Pharmaceutical Strategy.....	92
Primary Health Care Transition Fund.....	1,129
Reducing Youth Access to Tobacco Products—Next Steps.....	20
Referral Algorithm for Tobacco Cessation.....	137
Stairway to Health.....	1
The National Routing System (NRS).....	189
The Western Health Information Collaborative (WHIC).....	125
Tobacco Sharepoint Network.....	10
Western Alliance for Assessment of International Medical Graduates.....	1,100
	6,148

**Consolidated Revenue Fund**  
**Schedule of Payments Based on Contributions**  
**Pursuant to Section 25(1) of the *Financial Administration Act, 1996***  
**for the Fiscal Year Ended March 31, 2006**  
(In Thousands—Unaudited)—Continued

	Total
	\$
<b>Public Safety and Solicitor General</b>	
AdventureSmart Project.....	425
Eagles—Watchmen—Peacekeepers II Project.....	76
Tsunami Integrated Preparedness (TIP) Project.....	350
	851
<b>Tourism, Sport and the Arts</b>	
Commercial Heritage Properties Incentive Fund.....	14
Historic Places Initiative.....	661
	675
<b>Other Appropriations</b>	
Forest Practices Board—China Project.....	21
	21
<b>Total 2005/06.....</b>	<b>104,536</b>
<b>Total 2004/05.....</b>	<b>102,438</b>

Section 25(1) of the *Financial Administration Act, 1996* authorizes payments "where under an Act, agreement or undertaking:

- (a) money is payable to the government, or
- (b) money has been received by the government, for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the province.

<sup>1</sup>These accounts are less than \$1,000.

## Explanatory Note on Appropriations

The total appropriation amount presented includes the original Estimates, statutory authorizations, contingency access and Supplementary Estimates.

### Explanatory Notes on the Group Account Classifications

#### Operating Expenses

##### Salaries and Benefits

- *Base Salaries*—includes the cost of base salaries, overtime pay and lump sum payments for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs*—includes the cost of extra pay for certain types of work such as shift differential, premiums and allowances.
- *Employee Benefits*—includes the cost of employer contributions to employee benefit plans and pensions. Other benefits paid by the employer such as relocation and transfer expenses are also included.
- *Legislative Salaries and Indemnities*—includes the cost of the annual M.L.A. indemnity and supplementary salaries as authorized under Section 4 of the *Legislative Assembly Allowances and Pension Act*. Salaries for the Officers of the Legislature are also included.

##### Operating Costs

- *Boards, Commissions and Courts—Fees and Expenses*—includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Public Servant Travel*—includes travel expenses of direct government employees and officials on government business including prescribed allowances.
- *Centralized Management Support Services*—includes central agency charges to ministries for services such as human resources, legal services, internal audit, payroll, corporate accounting system, procurement services and common information technology services.
- *Professional Services*—includes fees and expenses for professional services rendered directly to government for: the provision of goods and services in the delivery of government programs; the provision of goods or services that are required by statute or legislation and are billed directly to the government; and the provision of goods or services that will assist in the development of policy and/or programs or improve/change the delivery of programs, such as management consulting services.
- *Information Systems—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 charges, supplies, repairs, maintenance and short-term rentals of information processing equipment.
- *Office and Business Expenses*—includes supplies and services required for the operation of offices.
- *Informational Advertising and Publications*—includes costs associated with non-statutory advertising and general publications.
- *Statutory Advertising and Publications*—includes costs associated with special notices and publications required by statute and regulations.
- *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 and food for institutions.
- *Operating Equipment and Vehicles*—includes the costs associated with the repair and maintenance of government vehicles, and operating machinery and equipment.
- *Non-Capital Roads and Bridges*—includes highway costs recovered from the BC Transportation Financing Authority, costs for minor enhancements to capitalized infrastructure, as well as non-highway road costs.
- *Amortization*—includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.
- *Building Occupancy Charges*—includes payments to the British Columbia Buildings Corporation or the private sector, for the rental and maintenance of buildings and office accommodation, including tenant improvements that do not meet the criteria for capitalization.



## Explanatory Notes on the Group Account Classifications—Continued

### Government Transfers

- *Transfers—Grants*—includes discretionary grants to individuals, businesses, non-profit associations and others, where there are no contractual requirements.
- *Transfers—Entitlements*—includes non-discretionary payments to individuals, businesses or other entities, where eligible recipients must be paid under statute, formula or regulation, and where there are no ongoing contractual obligations.
- *Transfers—Agreements*—includes payments and reimbursements under contract, formal agreement or shared cost agreement to individuals, businesses or other entities for purposes specified in an agreement.

### Other Expenses

- *Transfers Between Votes and Special Accounts*—includes transfers (payments) between a vote and a special account.
- *Interest on the Public Debt*—includes only interest payments on the direct provincial debt borrowed for government purposes.
- *Other Expenses*—includes expenses such as financing costs, valuation allowances and other expenses which cannot be reasonably allocated to another standard object of expense.

### Internal Recoveries

- *Recoveries Between Votes and Special Accounts*—includes recoveries between a vote and a special account.
- *Recoveries Within the Consolidated Revenue Fund*—includes recoveries for the use of equipment or the provision of goods and services between ministries of the provincial government.

### External Recoveries

- *Recoveries Within the Government Reporting Entity*—includes costs and amounts recovered from government corporations, organizations and agencies; the offset for commissions paid for the collection of government revenues and accounts; and the write-off of uncollectible revenue related accounts.
- *Recoveries External to the Government Reporting Entity*—includes costs and amounts recovered from other governments and non-government organizations.

## Capital Expenditures

- *Land*—includes the purchased or acquired value for parks and other recreation land and land directly associated with capitalized infrastructure (buildings, ferries and bridges) but does not include land held for resale.
- *Land Improvements*—includes the capital costs for improvements to dams and water management systems and recreation areas.
- *Buildings*—includes the purchase, construction or major improvement of buildings owned by the Consolidated Revenue Fund.
- *Specialized Equipment*—includes the purchase or capital lease cost of heavy equipment such as tractors, trailers and ambulances, as well as telecommunications relay towers and switching equipment.
- *Office Furniture and Equipment*—includes the cost or capital lease cost of office furniture and equipment.
- *Vehicles*—includes the purchase or capital lease cost of passenger, light truck and utility vehicles.
- *Information Systems*—includes the purchase or capital lease cost of mainframe and other systems hardware, software and related equipment.
- *Tenant Improvements*—includes the cost or capital lease cost of improvements to leased space.
- *Roads*—includes the capital costs for construction or major improvements of roads, highways, bridges and ferries.
- *Other*—includes capital expenditures that cannot be reasonably allocated to another standard object of capital expenditure.

**Consolidated Revenue Fund**  
**Schedule of Voted Appropriations by Ministry**  
**for the Fiscal Year Ended March 31, 2006**  
(In Thousands—Unaudited)

Vote No.	Description	Estimated Voted Expense \$	Other Authorizations <sup>1</sup> \$	Total Authorizations \$	Total Actual Expense <sup>2</sup> \$	Variance Actual to Authorizations \$
<b>Legislation</b>						
01	Legislation.....	51,217		51,217	46,176	(5,041)
<b>Officers of the Legislature</b>						
02	Auditor General.....	7,670		7,670	7,395	(275)
03	Conflict of Interest Commissioner.....	292		292	248	(44)
04	Elections BC.....	31,506		31,506	28,191	(3,315)
05	Information and Privacy Commissioner.....	2,211		2,211	2,157	(54)
06	Ombudsman.....	3,388		3,388	3,326	(62)
07	Police Complaint Commissioner.....	1,290		1,290	1,038	(252)
<b>Office of the Premier</b>						
08	Office of the Premier.....	10,664		10,664	9,732	(932)
<b>Ministry of Aboriginal Relations and Reconciliation</b>						
09	Ministry Operations.....	30,268		30,268	28,456	(1,812)
<b>Ministry of Advanced Education</b>						
10	Ministry Operations.....	1,898,297		1,898,297	1,894,568	(3,729)
<b>Ministry of Agriculture and Lands</b>						
11	Ministry Operations.....	78,356		78,356	77,060	(1,296)
12	Agricultural Land Commission.....	2,068		2,068	2,030	(38)
13	Integrated Land Management Bureau.....	61,189		61,189	55,990	(5,199)
<b>Ministry of Attorney General</b>						
14	Ministry Operations.....	369,012		369,012	368,116	(896)
15	Judiciary.....	52,281		52,281	52,142	(139)
16	<i>Crown Proceeding Act</i> .....	27,500		27,500	23,110	(4,390)
17	British Columbia Utilities Commission .....	1		1	0	(1)
<b>Ministry of Children and Family Development</b>						
18	Ministry Operations.....	1,111,979		1,111,979	1,111,127	(852)
19	Adult Community Living Services.....	524,664		524,664	524,663	(1)
<b>Ministry of Community Services</b>						
20	Ministry Operations.....	233,686		233,686	232,307	(1,379)
21	BC Public Service Agency.....	24,132		24,132	21,396	(2,736)

**Consolidated Revenue Fund**  
**Schedule of Voted Appropriations by Ministry**  
**for the Fiscal Year Ended March 31, 2006**  
(In Thousands—Unaudited)—Continued

Vote No.	Description	Estimated Voted Expense	Other Authorizations <sup>1</sup>	Total Authorizations	Total Actual Expense <sup>2</sup>	Variance Actual to Authorizations
		\$	\$	\$	\$	\$
<b>Ministry of Economic Development</b>						
22	Ministry Operations.....	443,561		443,561	436,505	(7,056)
<b>Ministry of Education</b>						
23	Ministry Operations.....	5,073,905		5,073,905	5,070,781	(3,124)
<b>Ministry of Employment and Income Assistance</b>						
24	Ministry Operations.....	1,354,960		1,354,960	1,349,716	(5,244)
<b>Ministry of Energy, Mines and Petroleum Resources</b>						
25	Ministry Operations.....	40,924		40,924	40,288	(636)
26	Contracts and Funding Arrangements.....	31,560		31,560	26,944	(4,616)
<b>Ministry of Environment</b>						
27	Ministry Operations.....	134,380		134,380	133,265	(1,115)
28	Environmental Assessment Office.....	4,480		4,480	4,457	(23)
<b>Ministry of Finance</b>						
29	Ministry Operations.....	46,571		46,571	42,219	(4,352)
30	Public Affairs Bureau.....	34,358		34,358	24,924	(9,434)
<b>Ministry of Forests and Range</b>						
31	Ministry Operations.....	418,644		418,644	406,616	(12,028)
32	Direct Fire.....	55,380		55,380	47,355	(8,025)
33	Housing and Homelessness.....	207,701		207,701	206,998	(703)
<b>Ministry of Health</b>						
34	Ministry Operations.....	11,323,248		11,323,248	11,283,410	(39,838)
<b>Ministry of Labour and Citizens' Services</b>						
35	Ministry Operations.....	192,838		192,838	188,357	(4,481)
<b>Ministry of Public Safety and Solicitor General</b>						
36	Ministry Operations.....	500,222		500,222	500,154	(68)
37	Emergency Program Act.....	15,628		15,628	13,006	(2,622)
<b>Ministry of Small Business and Revenue</b>						
38	Ministry Operations.....	43,989		43,989	43,661	(328)

**Consolidated Revenue Fund**  
**Schedule of Voted Appropriations by Ministry**  
**for the Fiscal Year Ended March 31, 2006**  
(In Thousands—Unaudited)—Continued

Vote No.	Description	Estimated Voted Expense	Other Authorizations <sup>1</sup>	Total Authorizations	Total Actual Expense <sup>2</sup>	Variance Actual to Authorizations
		\$	\$	\$	\$	\$
<b>Ministry of Tourism, Sport and the Arts</b>						
39	Ministry Operations.....	176,967		176,967	173,300	(3,667)
<b>Ministry of Transportation</b>						
40	Ministry Operations.....	829,091		829,091	828,777	(314)
<b>Management of Public Funds and Debt</b>						
41	Management of Public Funds and Debt.....	684,000		684,000	592,708	(91,292)
<b>Other Appropriations</b>						
42	Contingencies (All Ministries) and New Programs.....	320,000		320,000	319,711	(289)
43	BC Family Bonus.....	39,000		39,000	37,471	(1,529)
44	Commissions on Collection of Public Funds .....	1		1	0	(1)
45	Allowances for Doubtful Revenue Accounts.....	1		1	0	(1)
46	Environmental Appeal Board and Forest Appeals Commission.....	1,955		1,955	1,117	(838)
47	Forest Practices Board.....	3,607		3,607	3,548	(59)
48 (S)	Contingencies – Negotiating Framework Incentives (All Ministries).....		1,000,000	1,000,000	709,710	(290,290)
	<b>Total Voted Expense.....</b>	<b>26,498,642</b>	<b>1,000,000</b>	<b>27,498,642</b>	<b>26,974,226</b>	<b>(524,416)</b>

<sup>1</sup>For a breakdown of the Other Authorizations refer to the Ministerial Appropriations.

<sup>2</sup>This schedule differs from other Operating Expenses schedules and statements. Amounts for Votes as voted on in the Legislative Assembly are compared against spending for the votes in this schedule. Special Accounts spending and other Statutory Appropriations spending are not included in this schedule unless the Statutory Appropriation was applied to a vote. All amounts that are part of the Contingencies (All Ministries) and New Programs Vote are showing as part Contingencies and New Programs vote whereas in other schedules the budget is reallocated to the program to show total spending for that program. See page 94 and 95 of the Public Accounts for a complete listing of ministry spending. These amounts do not include adjustments to prior year's accrual.

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

**Legislation—(Unaudited)**

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
Members' Services.....	24,634,000		24,634,000
Caucus Support Services.....	4,997,000		4,997,000
Office of the Speaker.....	383,000		383,000
Clerk of the House.....	739,000		739,000
Clerk of Committees.....	387,000		387,000
Legislative Operations.....	10,156,000		10,156,000
Sergeant-at-Arms.....	3,675,000		3,675,000
Hansard.....	3,741,000		3,741,000
Legislative Library.....	2,505,000		2,505,000
<b>Total Expense.....</b>	<b>51,217,000</b>	<b>0</b>	<b>51,217,000</b>

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Variances and spending reported within a vote frequently represents such a reallocation of budget between programs.

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

**Legislation—(Unaudited)—Continued**

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
12,164,252	357,765		9,541,540			22,063,557	(2,570,443)
3,614,651	1,084,548		49,397			4,748,596	(248,404)
245,997	84,663		38,252			368,912	(14,088)
637,761	10,974		51,004			699,739	(39,261)
391,921	82,868					474,789	87,789
3,033,894	7,224,439		6,951	(381,923)		9,883,361	(272,639)
2,849,378	305,195					3,154,573	(520,427)
2,020,205	715,354		8,994			2,744,553	(996,447)
1,647,841	389,543		962			2,038,346	(466,654)
<b>26,605,900</b>	<b>10,255,349</b>	<b>0</b>	<b>9,697,100</b>	<b>(381,923)</b>	<b>0</b>	<b>46,176,426</b>	<b>(5,040,574)</b>

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Officers of the Legislature—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
Auditor General .....	7,670,000		7,670,000
Conflict of Interest Commissioner.....	292,000		292,000
Elections BC.....	31,506,000		31,506,000
Information and Privacy Commissioner.....	2,211,000		2,211,000
Ombudsman.....	3,388,000		3,388,000
Police Complaint Commissioner.....	1,290,000		1,290,000
	<u>46,357,000</u>	<u>0</u>	<u>46,357,000</u>
Adjustment of Prior Year's Accrual.....			0
<b>Total Expense.....</b>	<b><u>46,357,000</u></b>	<b><u>0</u></b>	<b><u>46,357,000</u></b>

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Officers of the Legislature—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
6,960,669	2,950,314	63,000	1,197		(2,579,788)	7,395,392	(274,608)
197,167	36,092		14,746			248,005	(43,995)
5,755,505	22,431,026		4,000			28,190,531	(3,315,469)
1,661,783	495,484					2,157,267	(53,733)
2,906,824	713,286			(140,000)	(154,277)	3,325,833	(62,167)
681,861	356,015					1,037,876	(252,124)
<u>18,163,809</u>	<u>26,982,217</u>	<u>63,000</u>	<u>19,943</u>	<u>(140,000)</u>	<u>(2,734,065)</u>	<u>42,354,904</u>	<u>(4,002,096)</u>
(77,862)	(72,416)					(150,278)	(150,278)
<u><u>18,085,947</u></u>	<u><u>26,909,801</u></u>	<u><u>63,000</u></u>	<u><u>19,943</u></u>	<u><u>(140,000)</u></u>	<u><u>(2,734,065)</u></u>	<u><u>42,204,626</u></u>	<u><u>(4,152,374)</u></u>



PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Office of the Premier—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
<b>Intergovernmental Relations Secretariat</b>			
Voted Appropriation			
Intergovernmental Relations Secretariat.....	2,543,000		2,543,000
<b>Deputy Ministers' Policy Secretariat</b>			
Voted Appropriation			
Deputy Ministers' Policy Secretariat.....	1,470,000		1,470,000
<b>Executive and Support Services</b>			
Voted Appropriations			
Premier's Office.....	3,086,000		3,086,000
Executive Operations.....	3,565,000		3,565,000
	<u>6,651,000</u>	<u>0</u>	<u>6,651,000</u>
<b>Total Expense.....</b>	<b><u>10,664,000</u></b>	<b><u>0</u></b>	<b><u>10,664,000</u></b>

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Office of the Premier—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
1,959,609	1,002,248	450,098	78,353	(225,000)	(500,000)	2,765,308	222,308
539,223	305,357		8,114			852,694	(617,306)
2,153,905	435,364	195,387	145,281	(4,383)		2,925,554	(160,446)
2,319,676	702,566	10,000	156,697			3,188,939	(376,061)
<u>4,473,581</u>	<u>1,137,930</u>	<u>205,387</u>	<u>301,978</u>	<u>(4,383)</u>	<u>0</u>	<u>6,114,493</u>	<u>(536,507)</u>
<u>6,972,413</u>	<u>2,445,535</u>	<u>655,485</u>	<u>388,445</u>	<u>(229,383)</u>	<u>(500,000)</u>	<u>9,732,495</u>	<u>(931,505)</u>

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Aboriginal Relations and Reconciliation—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
<b>Negotiations</b>			
Voted Appropriation			
Negotiations.....	20,481,000	12,000,000	32,481,000
<b>Aboriginal Relations</b>			
Voted Appropriation			
Aboriginal Relations.....	5,545,000		5,545,000
<b>Executive and Support Services</b>			
Voted Appropriations			
Minister's Office.....	431,000		431,000
Corporate Services.....	3,811,000		3,811,000
	<u>4,242,000</u>	<u>0</u>	<u>4,242,000</u>
<b>First Citizens Fund</b>			
Statutory Appropriation			
First Citizens Fund Special Account.....	4,200,000		4,200,000
<b>Statutory—</b>			
<i>New Relationship Trust Act</i> .....		100,000,000	100,000,000
<b>Total Expense</b> .....	<u>34,468,000</u>	<u>112,000,000</u>	<u>146,468,000</u>
<b>Breakdown of Other Authorizations—</b>			
Contingencies (All Ministries) and New Programs.....	12,000,000		
Statutory Appropriation.....	100,000,000		
	<u>112,000,000</u>		

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Aboriginal Relations and Reconciliation—(Unaudited)—Continued

—Actual Expenses by Group Account Classification—							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
5,866,883	3,936,744	19,768,452	2,176,336		(868,378)	30,880,037	(1,600,963)
1,801,468	371,766	3,643,070	272		(397,920)	5,418,656	(126,344)
274,956	92,174		22,456			389,586	(41,414)
2,193,887	1,738,422		18,350		(182,609)	3,768,050	(42,950)
<u>2,468,843</u>	<u>1,830,596</u>	0	<u>40,806</u>	0	<u>(182,609)</u>	<u>4,157,636</u>	<u>(84,364)</u>
	61,128	4,112,023	1,094			4,174,245	(25,755)
		<u>100,000,000</u>				<u>100,000,000</u>	<u>0</u>
<u><u>10,137,194</u></u>	<u><u>6,200,234</u></u>	<u><u>127,523,545</u></u>	<u><u>2,218,508</u></u>	<u><u>0</u></u>	<u><u>(1,448,907)</u></u>	<u><u>144,630,574</u></u>	<u><u>(1,837,426)</u></u>

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

**Ministry of Advanced Education—(Unaudited)**

Description	Total Appropriations		
	Estimated	Other	Total
	\$	Authorizations \$	\$
<b>Educational Institutions and Organizations</b>			
Voted Appropriation			
Educational Institutions and Organizations.....	1,482,317,000	26,310,000	1,508,627,000
<b>Student Financial Assistance</b>			
Voted Appropriation			
Student Financial Assistance.....	135,492,000		135,492,000
<b>Debt Service Costs and Amortization of Prepaid Capital Advances</b>			
Voted Appropriations			
Debt Service Costs.....	148,700,000		148,700,000
Amortization of Prepaid Capital Advances.....	107,159,000		107,159,000
	<u>255,859,000</u>	<u>0</u>	<u>255,859,000</u>
<b>Research and Technology</b>			
Voted Appropriation			
Research and Technology.....	5,741,000	64,000,000	69,741,000
<b>Executive and Support Services</b>			
Voted Appropriations			
Minister's Office.....	435,000		435,000
Program Management.....	18,453,000		18,453,000
	<u>18,888,000</u>	<u>0</u>	<u>18,888,000</u>
<b>Statutory—</b>			
Payments Based on Contributions.....			0
	<u>1,898,297,000</u>	<u>90,310,000</u>	<u>1,988,607,000</u>
<b>Adjustment of Prior Year's Accrual.....</b>			<u>0</u>
<b>Total Expense</b>	<u><u>1,898,297,000</u></u>	<u><u>90,310,000</u></u>	<u><u>1,988,607,000</u></u>
<b>Breakdown of Other Authorizations—</b>			
Contingencies (All Ministries) and New Programs.....	90,310,000		
	<u>90,310,000</u>		

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Advanced Education—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
	83,171	1,569,093,928	35,183		(17,000,000)	1,552,212,282	43,585,282
	827,119	75,816,931	55,292,162		(22,003,207)	109,933,005	(25,558,995)
			128,605,436			128,605,436	(20,094,564)
	106,635,635					106,635,635	(523,365)
0	106,635,635	0	128,605,436	0	0	235,241,071	(20,617,929)
	236,929	69,438,544				69,675,473	(65,527)
296,241	83,284		24,864			404,389	(30,611)
13,260,178	3,930,222	475,464	45,333		(299,828)	17,411,369	(1,041,631)
13,556,419	4,013,506	475,464	70,197	0	(299,828)	17,815,758	(1,072,242)
443,308	844,260	53,070,916			(54,358,484)	0	0
13,999,727	112,640,620	1,767,895,783	184,002,978	0	(93,661,519)	1,984,877,589	(3,729,411)
(27,800)	(1,711)	(4,060,601)	(23,375,113)			(27,465,225)	(27,465,225)
13,971,927	112,638,909	1,763,835,182	160,627,865	0	(93,661,519)	1,957,412,364	(31,194,636)

Ministry of Agriculture and Lands—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
<b>Food Industry Development</b>			
Voted Appropriation			
Food Industry Development.....	11,716,000		11,716,000
<b>Agriculture and Aquaculture Management</b>			
Voted Appropriations			
Agriculture and Aquaculture Management.....	7,571,000		7,571,000
BC Farm Industry Review Board.....	991,000		991,000
	<u>8,562,000</u>	<u>0</u>	<u>8,562,000</u>
<b>Risk Management</b>			
Voted Appropriation			
Risk Management.....	19,079,000		19,079,000
Statutory Appropriations			
Production Insurance Special Account.....	16,000,000		16,000,000
Transfer from the General Account to the Production Insurance Special Account.....	(5,400,000)	(25,661,409)	(31,061,409)
	<u>29,679,000</u>	<u>(25,661,409)</u>	<u>4,017,591</u>
<b>Crown Land Administration</b>			
Voted Appropriations			
Land Policy Program.....	969,000		969,000
Crown Land Tenure Management.....	7,495,000		7,495,000
Contaminated Sites Program.....	21,687,000		21,687,000
	<u>30,151,000</u>	<u>0</u>	<u>30,151,000</u>
<b>Executive and Support Services</b>			
Voted Appropriations			
Minister's Office.....	520,000		520,000
Corporate Services.....	8,328,000		8,328,000
	<u>8,848,000</u>	<u>0</u>	<u>8,848,000</u>
<b>Agricultural Land Commission</b>			
Voted Appropriation			
Agricultural Land Commission.....	2,068,000		2,068,000
<b>Integrated Land Management Bureau</b>			
Voted Appropriations			
Client Services Delivery.....	26,554,000		26,554,000
Species at Risk Coordination.....	626,000		626,000
Resource Information Management.....	21,185,000		21,185,000
Bureau Management.....	12,824,000		12,824,000
	<u>61,189,000</u>	<u>0</u>	<u>61,189,000</u>
<b>Crown Land</b>			
Statutory Appropriation			
Crown Land Special Account.....	141,820,000	30,835,183	172,655,183
<b>Contingencies (All Ministries) and New Programs</b>			
New Skeena Forest Products Ltd.....		7,700,000	7,700,000
Port Alice Remediation Activities.....		1,300,000	1,300,000
Port Alice Remediation Obligation.....		13,400,000	13,400,000
	<u>0</u>	<u>22,400,000</u>	<u>22,400,000</u>

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Agriculture and Lands—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
<b>Statutory—</b>			
Funding Production Insurance Special Account.....		25,661,409	25,661,409
Payments Based on Contributions.....			0
<b>Transfer from the Crown Land Special Account to the General Account.....</b>		<b>(134,110,942)</b>	<b>(134,110,942)</b>
	294,033,000	(80,875,759)	213,157,241
<b>Adjustment of Prior Year's Accrual.....</b>			<b>0</b>
<b>Total Expense.....</b>	<b>294,033,000</b>	<b>(80,875,759)</b>	<b>213,157,241</b>
<b>Breakdown of Other Authorizations—</b>			
Contingencies (All Ministries) and New Programs.....	22,400,000		
Statutory Appropriation.....	25,661,409		
Statutory Appropriations—Special Account.....	30,835,183		
Inter-account transfers.....	(159,772,351)		
	<b>(80,875,759)</b>		

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Agriculture and Lands—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
11,085,353	5,724,379	5,016,205	36,954		(7,662,378)	14,200,513	2,484,513
5,054,201	1,073,398	1,381,149	82,978		(177,000)	7,414,726	(156,274)
391,220	677,791					1,069,011	78,011
<u>5,445,421</u>	<u>1,751,189</u>	<u>1,381,149</u>	<u>82,978</u>	<u>0</u>	<u>(177,000)</u>	<u>8,483,737</u>	<u>(78,263)</u>
1,742,382	1,235,546	11,953,456	5,489,323		(1,829,152)	18,591,555	(487,445)
	413,845		10,350,416			10,764,261	(5,235,739)
			(31,061,409)			(31,061,409)	0
<u>1,742,382</u>	<u>1,649,391</u>	<u>11,953,456</u>	<u>(15,221,670)</u>	<u>0</u>	<u>(1,829,152)</u>	<u>(1,705,593)</u>	<u>(5,723,184)</u>
1,679,381	494,294	195,000	600,810			2,969,485	2,000,485
5,308,389	622,170	216,000	1,463			6,148,022	(1,346,978)
384,076	20,730,233					21,114,309	(572,691)
<u>7,371,846</u>	<u>21,846,697</u>	<u>411,000</u>	<u>602,273</u>	<u>0</u>	<u>0</u>	<u>30,231,816</u>	<u>80,816</u>
281,530	86,526		18,906			386,962	(133,038)
719,759	2,107,945	1,000	2,336,557			5,165,261	(3,162,739)
<u>1,001,289</u>	<u>2,194,471</u>	<u>1,000</u>	<u>2,355,463</u>	<u>0</u>	<u>0</u>	<u>5,552,223</u>	<u>(3,295,777)</u>
1,342,484	687,076					2,029,560	(38,440)
11,195,304	10,000,126	4,365,563	26,122	(2,662,309)	(501,705)	22,423,101	(4,130,899)
487,470	550,424	375,000		(61,002)	(40,000)	1,311,892	685,892
14,230,451	15,716,816	265,500	37,728	(6,591,959)	(2,503,111)	21,155,425	(29,575)
16,282,007	6,603,572	577,522	41,457	(12,151,216)	(253,296)	11,100,046	(1,723,954)
<u>42,195,232</u>	<u>32,870,938</u>	<u>5,583,585</u>	<u>105,307</u>	<u>(21,466,486)</u>	<u>(3,298,112)</u>	<u>55,990,464</u>	<u>(5,198,536)</u>
		31,567,762	141,087,421			172,655,183	0
	7,700,000					7,700,000	0
	1,300,000					1,300,000	0
	13,400,000					13,400,000	0
<u>0</u>	<u>22,400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,400,000</u>	<u>0</u>

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Agriculture and Lands—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
			25,661,409			25,661,409	0
367,103	548,808	7,418,482	632,282		(8,966,675)	0	0
			(134,110,942)			(134,110,942)	0
70,551,110	89,672,949	63,332,639	21,231,475	(21,466,486)	(21,933,317)	201,388,370	(11,768,871)
	(180,077)	(40,000)	(64,311)		242,777	(41,611)	(41,611)
70,551,110	89,492,872	63,292,639	21,167,164	(21,466,486)	(21,690,540)	201,346,759	(11,810,482)

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Attorney General—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
<b>Court Services</b>			
Voted Appropriation			
Court Services.....	133,608,000	6,324,000	139,932,000
<b>Legal Services</b>			
Voted Appropriation			
Legal Services.....	13,404,000	600,000	14,004,000
<b>Prosecution Services</b>			
Voted Appropriation			
Prosecution Services.....	82,479,000	2,039,000	84,518,000
<b>Justice Services</b>			
Voted Appropriation			
Justice Services.....	91,181,000	2,843,000	94,024,000
<b>Multiculturalism and Immigration</b>			
Voted Appropriation			
Multiculturalism and Immigration.....	7,028,000		7,028,000
<b>Executive and Support Services</b>			
Voted Appropriations			
Minister's Office.....	726,000		726,000
Corporate Services.....	26,050,000	2,008,278	28,058,278
Agencies, Boards and Commissions.....	14,536,000		14,536,000
	<u>41,312,000</u>	<u>2,008,278</u>	<u>43,320,278</u>
<b>Judiciary</b>			
Voted Appropriations			
Superior Courts.....	11,894,000		11,894,000
Provincial Courts.....	40,387,000		40,387,000
	<u>52,281,000</u>	<u>0</u>	<u>52,281,000</u>
<b>Crown Proceeding Act</b>			
Voted Appropriation			
Crown Proceeding Act.....	27,500,000		27,500,000
<b>British Columbia Utilities Commission</b>			
Voted Appropriation			
British Columbia Utilities Commission .....	1,000		1,000
<b>Public Guardian and Trustee of British Columbia</b>			
Statutory Appropriations			
Public Guardian and Trustee of British Columbia Special Account.....	18,048,000		18,048,000
<b>Transfer from Ministry Operations Vote to the Public Guardian and Trustee of British Columbia Special Account.....</b>	<b>(7,642,000)</b>		<b>(7,642,000)</b>
<b>Statutory—</b>			
Payments Based on Contributions.....			0
	<u>459,200,000</u>	<u>13,814,278</u>	<u>473,014,278</u>
<b>Adjustment of Prior Year's Accrual.....</b>			<u>0</u>
<b>Total Expense.....</b>	<b><u>459,200,000</u></b>	<b><u>13,814,278</u></b>	<b><u>473,014,278</u></b>
<b>Breakdown of Other Authorizations—</b>			
Contingencies (All Ministries) and New Programs.....	13,814,278		
	<u>13,814,278</u>		

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Attorney General—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
72,851,528	68,781,708	2,913	230,815		(1,308,923)	140,558,041	626,041
29,854,832	34,200,973		332,635	(47,707,266)	(857,860)	15,823,314	1,819,314
65,041,023	19,857,711		794,747	(1,719,996)		83,973,485	(544,515)
11,675,952	8,130,140	76,052,332	35,578	(528,984)	(1,843,155)	93,521,863	(502,137)
2,515,462	1,048,131	23,910,989			(20,458,763)	7,015,819	(12,181)
330,332	150,938		30,255			511,525	(214,475)
14,201,136	9,599,715	2,477,545	922	(119,250)	(10,589)	26,149,479	(1,908,799)
4,262,560	3,204,204	500	7,112,094		(202,606)	14,376,752	(159,248)
<u>18,794,028</u>	<u>12,954,857</u>	<u>2,478,045</u>	<u>7,143,271</u>	<u>(119,250)</u>	<u>(213,195)</u>	<u>41,037,756</u>	<u>(2,282,522)</u>
9,675,817	2,638,698		2,274			12,316,789	422,789
35,302,310	4,287,319	229,577	5,962			39,825,168	(561,832)
<u>44,978,127</u>	<u>6,926,017</u>	<u>229,577</u>	<u>8,236</u>	<u>0</u>	<u>0</u>	<u>52,141,957</u>	<u>(139,043)</u>
			23,109,490			23,109,490	(4,390,510)
2,331,457	2,473,569		1,204		(4,806,230)	0	(1,000)
13,524,413	5,346,178	13,000	437,808		(2,768,632)	16,552,767	(1,495,233)
			(7,112,000)			(7,112,000)	530,000
62,887	265,180	3,277,865			(3,605,932)	0	0
<u>261,629,709</u>	<u>159,984,464</u>	<u>105,964,721</u>	<u>24,981,784</u>	<u>(50,075,496)</u>	<u>(35,862,690)</u>	<u>466,622,492</u>	<u>(6,391,786)</u>
(135,830)	(684,328)	(405,516)			226,286	(999,388)	(999,388)
<u>261,493,879</u>	<u>159,300,136</u>	<u>105,559,205</u>	<u>24,981,784</u>	<u>(50,075,496)</u>	<u>(35,636,404)</u>	<u>465,623,104</u>	<u>(7,391,174)</u>

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

**Ministry of Children and Family Development—(Unaudited)**

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
<b>Child and Family Development</b>			
Voted Appropriation			
Child and Family Development.....	589,842,000	811,000	590,653,000
<b>Early Childhood Development, Child Care and Supports to Children with Special Needs</b>			
Voted Appropriation			
Early Childhood Development, Child Care and Supports to Children with Special Needs.....	450,788,000		450,788,000
<b>Provincial Services</b>			
Voted Appropriation			
Provincial Services.....	53,717,000		53,717,000
<b>Executive and Support Services</b>			
Voted Appropriations			
Ministers' Office.....	730,000		730,000
Corporate Services.....	16,902,000		16,902,000
	<u>17,632,000</u>	<u>0</u>	<u>17,632,000</u>
<b>Ministry Services—Adult Community Living</b>			
Voted Appropriation			
Ministry Services—Adult Community Living.....	129,862,000		129,862,000
<b>Transfers to Community Living British Columbia</b>			
Voted Appropriation			
Transfers to Community Living British Columbia.....	394,802,000		394,802,000
<b>Statutory—</b>			
Payments Based on Contributions.....			0
	<u>1,636,643,000</u>	<u>811,000</u>	<u>1,637,454,000</u>
<b>Adjustment of Prior Year's Accrual.....</b>			0
<b>Total Expense.....</b>	<u><u>1,636,643,000</u></u>	<u><u>811,000</u></u>	<u><u>1,637,454,000</u></u>
<b>Breakdown of Other Authorizations—</b>			
Contingencies (All Ministries) and New Programs.....	811,000		
	<u>811,000</u>		

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Children and Family Development—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
192,286,626	57,664,768	396,516,315	1,085,369	(1,181,194)	(59,755,380)	586,616,504	(4,036,496)
19,094,726	9,207,669	425,528,644	193,266		(95,035)	453,929,270	3,141,270
38,159,258	12,495,701	7,474,594	25,293	(806,259)	(3,844,380)	53,504,207	(212,793)
558,409	151,035		43,792			753,236	23,236
14,023,047	3,287,193	319,147	34,757		(529,277)	17,134,867	232,867
<u>14,581,456</u>	<u>3,438,228</u>	<u>319,147</u>	<u>78,549</u>	<u>0</u>	<u>(529,277)</u>	<u>17,888,103</u>	<u>256,103</u>
5,805,994	1,501,112	124,202,812	48,213		(1,696,931)	129,861,200	(800)
		394,802,000				394,802,000	0
62,855	27,489	117,198			(207,542)	0	0
<u>269,990,915</u>	<u>84,334,967</u>	<u>1,348,960,710</u>	<u>1,430,690</u>	<u>(1,987,453)</u>	<u>(66,128,545)</u>	<u>1,636,601,284</u>	<u>(852,716)</u>
			(620,783)			(620,783)	(620,783)
<u><u>269,990,915</u></u>	<u><u>84,334,967</u></u>	<u><u>1,348,960,710</u></u>	<u><u>809,907</u></u>	<u><u>(1,987,453)</u></u>	<u><u>(66,128,545)</u></u>	<u><u>1,635,980,501</u></u>	<u><u>(1,473,499)</u></u>

Ministry of Community Services—(Unaudited)

Description	Total Appropriations		Total
	Estimated	Other	
	\$	\$	\$
<b>Local Government</b>			
Voted Appropriations			
Local Government Services and Transfers	170,837,000	6,150,000	176,987,000
University Endowment Lands	4,186,000		4,186,000
	<u>175,023,000</u>	<u>6,150,000</u>	<u>181,173,000</u>
Statutory Appropriation			
University Endowment Lands Administration Special Account	3,142,000	1,062,992	4,204,992
	<u>178,165,000</u>	<u>7,212,992</u>	<u>185,377,992</u>
<b>Seniors', Women's and Community Services</b>			
Voted Appropriation			
Seniors', Women's and Community Services	50,622,000		50,622,000
<b>Executive and Support Services</b>			
Voted Appropriations			
Minister's Office	586,000		586,000
Management Services	7,455,000		7,455,000
	<u>8,041,000</u>	<u>0</u>	<u>8,041,000</u>
<b>Leadership and Learning Centre</b>			
Voted Appropriation			
Leadership and Learning Centre	455,000		455,000
<b>Client Services</b>			
Voted Appropriation			
Regional Operations	13,133,000		13,133,000
<b>Hiring and Business Transformation</b>			
Voted Appropriation			
Hiring and Business Transformation	1,354,000		1,354,000
<b>Employee Relations</b>			
Voted Appropriation			
Employee Relations	3,833,000		3,833,000
<b>Compensation, Benefits and Policy</b>			
Voted Appropriations			
Compensation	4,857,000		4,857,000
Provincial Pensions	100,813,000		100,813,000
Miscellaneous and Stat Items	6,258,000		6,258,000
Canada Pension	50,829,000		50,829,000
Death and Retiring Benefits	8,492,000		8,492,000
Extended Health and Dental Benefits	48,188,000		48,188,000
Group Insurance	4,052,000		4,052,000
Medical Services Plan	22,734,000		22,734,000
Long Term Disability	34,450,000		34,450,000
Employment Insurance	25,920,000		25,920,000
Workers Compensation	8,718,000		8,718,000
Employee and Family Assistance Program	1,002,000		1,002,000
Other Benefits	52,096,000		52,096,000
Recoveries	(363,551,000)		(363,551,000)
	<u>4,858,000</u>	<u>0</u>	<u>4,858,000</u>

Ministry of Community Services—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
<b>Executive and Support Services (Agency)</b>			
Voted Appropriations			
Deputy Minister's Office	498,000		498,000
Corporate Services	1,000	104,408	105,408
	<u>499,000</u>	<u>104,408</u>	<u>603,408</u>
<b>Total Expense</b>	<u>260,960,000</u>	<u>7,317,400</u>	<u>268,277,400</u>
Breakdown of Other Authorizations—			
Statutory Appropriations—Special Account	1,062,992		
Contingencies (All Ministries) and New Programs	<u>6,254,408</u>		
	<u>7,317,400</u>		

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Community Services—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
5,093,696	1,464,462	258,352,161			(88,449,810)	176,460,509	(526,491)
971,935	3,386,116	4,591,156	2,110	(4,204,992)		4,746,325	560,325
6,065,631	4,850,578	262,943,317	2,110	(4,204,992)	(88,449,810)	181,206,834	33,834
			4,204,992			4,204,992	0
6,065,631	4,850,578	262,943,317	4,207,102	(4,204,992)	(88,449,810)	185,411,826	33,834
2,434,012	1,250,974	45,943,087				49,628,073	(993,927)
340,382	82,095		26,110			448,587	(137,413)
4,910,623	2,345,380		21,420		(121)	7,277,302	(177,698)
5,251,005	2,427,475	0	47,530	0	(121)	7,725,889	(315,111)
1,092,408	1,968,489		66,670	(2,708,082)		419,485	(35,515)
10,833,984	1,876,855		966,493	(90,233)	(823,279)	12,763,820	(369,180)
1,122,770	464,166		108,552	(662,014)		1,033,474	(320,526)
2,674,105	1,010,800		140,443			3,825,348	(7,652)
3,961,245	612,548		325,725			4,899,518	42,518
104,985,694						104,985,694	4,172,694
4,616,656						4,616,656	(1,641,344)
49,364,007						49,364,007	(1,464,993)
5,433,163	73				(145,048)	5,288,188	(3,203,812)
61,514,735				(535,084)	(20,333,812)	40,645,839	(7,542,161)
8,550,093				(121,682)	(4,884,569)	3,543,842	(508,158)
22,724,272					(43,375)	22,680,897	(53,103)
34,500,670					(41,900)	34,458,770	8,770
24,435,673						24,435,673	(1,484,327)
12,502,294				(75,329)	(1,459,806)	10,967,159	2,249,159
1,210,826				(12,882)	(273,045)	924,899	(77,101)
23,172,517	9,707,916		13,749,921	(251,560)	(13,654)	46,365,140	(5,730,860)
(15,831,869)			9,377	(333,749,035)	(342,235)	(349,913,762)	13,637,238
341,139,976	10,320,537	0	14,085,023	(334,745,572)	(27,537,444)	3,262,520	(1,595,480)

PROVINCE OF BRITISH COLUMBIA  
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**Ministry of Community Services—(Unaudited)—Continued**

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
475,367	179,382		32,882	(338,000)		349,631	(148,369)
104,408	700,758		793,455	(1,856,532)		(257,911)	(363,319)
<u>579,775</u>	<u>880,140</u>	<u>0</u>	<u>826,337</u>	<u>(2,194,532)</u>	<u>0</u>	<u>91,720</u>	<u>(511,688)</u>
<u>371,193,666</u>	<u>25,050,014</u>	<u>308,886,404</u>	<u>20,448,150</u>	<u>(344,605,425)</u>	<u>(116,810,654)</u>	<u>264,162,155</u>	<u>(4,115,245)</u>

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

**Ministry of Economic Development—(Unaudited)**

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
<b>Improving British Columbia's Investment Climate</b>			
Voted Appropriation			
Improving British Columbia's Investment Climate.....	2,787,000		2,787,000
<b>Marketing and Promoting British Columbia</b>			
Voted Appropriation			
Marketing and Promoting British Columbia.....	9,588,000		9,588,000
<b>Enhancing Economic Development</b>			
Voted Appropriation			
Enhancing Economic Development.....	311,363,000		311,363,000
Statutory Appropriation			
Northern Development Fund Special Account.....	500,000		500,000
	<u>311,863,000</u>	<u>0</u>	<u>311,863,000</u>
<b>2010 Olympic and Paralympic Winter Games Secretariat</b>			
Voted Appropriation			
2010 Olympic and Paralympic Winter Games Secretariat.....	109,639,000		109,639,000
<b>Executive and Support Services</b>			
Voted Appropriations			
Minister's Office.....	535,000		535,000
Corporate Services.....	6,429,000		6,429,000
Columbia Basin Trust.....	2,000,000		2,000,000
Reserves for Doubtful Accounts.....	1,220,000		1,220,000
	<u>10,184,000</u>	<u>0</u>	<u>10,184,000</u>
<b>Statutory—</b>			
Payments Based on Contributions.....			0
<b>Total Expense.....</b>	<u><u>444,061,000</u></u>	<u><u>0</u></u>	<u><u>444,061,000</u></u>

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

**Ministry of Economic Development—(Unaudited)—Continued**

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
1,981,561	629,980	261,361				2,872,902	85,902
1,858,588	8,906,032	676,503			(1,615,346)	9,825,777	237,777
3,262,247	1,591,819	396,170,987				401,025,053	89,662,053
		500,000				500,000	0
<u>3,262,247</u>	<u>1,591,819</u>	<u>396,670,987</u>	0	0	0	<u>401,525,053</u>	<u>89,662,053</u>
1,440,075	2,495,210	8,781,347			(40,000)	12,676,632	(96,962,368)
285,841	79,066		24,438			389,345	(145,655)
2,099,949	4,065,970		257,370		(1,242)	6,422,047	(6,953)
		2,000,000				2,000,000	0
			1,292,744			1,292,744	72,744
<u>2,385,790</u>	<u>4,145,036</u>	<u>2,000,000</u>	<u>1,574,552</u>	0	(1,242)	<u>10,104,136</u>	<u>(79,864)</u>
378,897			1,426		(380,323)	0	0
<u>11,307,158</u>	<u>17,768,077</u>	<u>408,390,198</u>	<u>1,575,978</u>	0	<u>(2,036,911)</u>	<u>437,004,500</u>	<u>(7,056,500)</u>

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

**Ministry of Education—(Unaudited)**

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
<b>Public Schools</b>			
Voted Appropriation			
Public Schools.....	4,264,295,000		4,264,295,000
<b>Independent Schools</b>			
Voted Appropriation			
Independent Schools.....	186,629,000		186,629,000
<b>Debt Service and Amortization</b>			
Voted Appropriations			
Debt Service Costs.....	345,900,000		345,900,000
Amortization of Prepaid Capital Advances.....	200,485,000		200,485,000
	<u>546,385,000</u>	<u>0</u>	<u>546,385,000</u>
<b>Early Learning and Literacy</b>			
Voted Appropriation			
Early Learning and Literacy.....	20,008,000		20,008,000
<b>Management Services</b>			
Voted Appropriation			
Management Services.....	12,354,000		12,354,000
<b>Executive and Support Services</b>			
Voted Appropriations			
Minister's Office.....	489,000		489,000
K-12 Education Programs.....	43,745,000		43,745,000
	<u>44,234,000</u>	<u>0</u>	<u>44,234,000</u>
<b>Statutory—</b>			
Payments Based on Contributions.....			0
	<u>5,073,905,000</u>	<u>0</u>	<u>5,073,905,000</u>
<b>Adjustment of Prior Year's Accrual.....</b>			<u>0</u>
<b>Total Expense.....</b>	<u><u>5,073,905,000</u></u>	<u><u>0</u></u>	<u><u>5,073,905,000</u></u>

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Education—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
17,823	2,451,746	4,278,744,845	1,237,889		(14,914,314)	4,267,537,989	3,242,989
		191,563,407				191,563,407	4,934,407
			319,738,078			319,738,078	(26,161,922)
	201,178,295		2,847,308		(341,529)	203,684,074	3,199,074
0	201,178,295	0	322,585,386	0	(341,529)	523,422,152	(22,962,848)
777,807	689,324	33,086,195				34,553,326	14,545,326
5,863,382	5,851,802		76,371		(13,845)	11,777,710	(576,290)
287,241	71,349		24,265			382,855	(106,145)
14,207,551	27,577,645	1,100,271	516		(1,342,054)	41,543,929	(2,201,071)
14,494,792	27,648,994	1,100,271	24,781	0	(1,342,054)	41,926,784	(2,307,216)
79,926	321,554	9,096,032			(9,497,512)	0	0
21,233,730	238,141,715	4,513,590,750	323,924,427	0	(26,109,254)	5,070,781,368	(3,123,632)
	(174,005)	(55,728)			63,954	(165,779)	(165,779)
21,233,730	237,967,710	4,513,535,022	323,924,427	0	(26,045,300)	5,070,615,589	(3,289,411)

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Employment and Income Assistance—(Unaudited)

Description	Total Appropriations		
	Estimated \$	Other Authorizations \$	Total \$
<b>Employment Programs</b>			
Voted Appropriation			
Employment Programs.....	79,370,000		79,370,000
<b>Temporary Assistance</b>			
Voted Appropriation			
Temporary Assistance.....	355,187,000		355,187,000
<b>Disability Assistance</b>			
Voted Appropriation			
Disability Assistance.....	580,423,000		580,423,000
<b>Supplementary Assistance</b>			
Voted Appropriation			
Supplementary Assistance.....	172,479,000		172,479,000
<b>Employment and Assistance Appeal Tribunal</b>			
Voted Appropriation			
Employment and Assistance Appeal Tribunal.....	1,819,000		1,819,000
<b>Executive and Support Services</b>			
Voted Appropriations			
Minister's Office.....	423,000		423,000
Corporate Services.....	40,223,000		40,223,000
Program Management.....	125,036,000		125,036,000
	<u>165,682,000</u>	<u>0</u>	<u>165,682,000</u>
	1,354,960,000	0	1,354,960,000
<b>Adjustment of Prior Year's Accrual.....</b>			0
<b>Total Expense.....</b>	<u><u>1,354,960,000</u></u>	<u><u>0</u></u>	<u><u>1,354,960,000</u></u>

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Employment and Income Assistance—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
8,215	327	91,716,678			(24,230)	91,700,990	12,330,990
		316,009,293	3,209,204		(1,056,139)	318,162,358	(37,024,642)
		576,127,841			(2,600,174)	573,527,667	(6,895,333)
	2,385,877	203,750,673	3,605,984		(4,487,123)	205,255,411	32,776,411
784,983	533,638	513,351				1,831,972	12,972
267,702	30,678		25,542			323,922	(99,078)
21,018,951	10,735,875	1,600,000	75,707		(30,420)	33,400,113	(6,822,887)
86,120,615	39,933,447	7,147	284,794	(832,756)		125,513,247	477,247
<u>107,407,268</u>	<u>50,700,000</u>	<u>1,607,147</u>	<u>386,043</u>	<u>(832,756)</u>	<u>(30,420)</u>	<u>159,237,282</u>	<u>(6,444,718)</u>
108,200,466	53,619,842	1,189,724,983	7,201,231	(832,756)	(8,198,086)	1,349,715,680	(5,244,320)
	(86,489)	(920,028)	(21,522,389)			(22,528,906)	(22,528,906)
<u>108,200,466</u>	<u>53,533,353</u>	<u>1,188,804,955</u>	<u>(14,321,158)</u>	<u>(832,756)</u>	<u>(8,198,086)</u>	<u>1,327,186,774</u>	<u>(27,773,226)</u>



Ministry of Energy, Mines and Petroleum Resources—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
<b>Oil and Gas</b>			
Voted Appropriation			
Oil and Gas Division.....	11,937,000	8,000,000	19,937,000
<b>Offshore Oil and Gas</b>			
Voted Appropriation			
Offshore Oil and Gas.....	4,252,000		4,252,000
<b>Mining and Minerals</b>			
Voted Appropriation			
Mining and Minerals.....	13,282,000		13,282,000
<b>Electricity and Alternative Energy</b>			
Voted Appropriation			
Electricity and Alternative Energy.....	1,482,000		1,482,000
<b>Executive and Support Services</b>			
Voted Appropriations			
Ministers' Office.....	819,000		819,000
Corporate Services.....	9,152,000		9,152,000
	<u>9,971,000</u>	<u>0</u>	<u>9,971,000</u>
<b>Contracts and Funding Arrangements</b>			
Voted Appropriations			
Resource Revenue Sharing Agreements.....	2,500,000	1,700,000	4,200,000
Vancouver Island Natural Gas Pipeline Agreement.....	29,060,000	22,020,000	51,080,000
	<u>31,560,000</u>	<u>23,720,000</u>	<u>55,280,000</u>
<b>Statutory—</b>			
Payments Based on Contributions.....			0
<b>Total Expense.....</b>	<u>72,484,000</u>	<u>31,720,000</u>	<u>104,204,000</u>
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs.....	31,720,000		
	<u>31,720,000</u>		

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Energy, Mines and Petroleum Resources—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
4,479,797	12,154,197	939,976	800,000			18,373,970	(1,563,030)
1,123,244	637,469	1,084,000				2,844,713	(1,407,287)
8,342,384	5,609,159	1,153,835	15,943		(6,392)	15,114,929	1,832,929
1,050,714	903,803	638,580	0		(300)	2,592,797	1,110,797
525,501	171,656		46,449			743,606	(75,394)
2,917,825	3,676,560	2,015,077	8,706			8,618,168	(533,832)
<u>3,443,326</u>	<u>3,848,216</u>	<u>2,015,077</u>	<u>55,155</u>	<u>0</u>	<u>0</u>	<u>9,361,774</u>	<u>(609,226)</u>
		3,957,615				3,957,615	(242,385)
	62,285	46,643,687				46,705,972	(4,374,028)
<u>0</u>	<u>62,285</u>	<u>50,601,302</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,663,587</u>	<u>(4,616,413)</u>
<u>9,678,301</u>	<u>8,287,367</u>	<u>1,807,512</u>			<u>(19,773,180)</u>	<u>0</u>	<u>0</u>
<u>28,117,766</u>	<u>31,502,496</u>	<u>58,240,282</u>	<u>871,098</u>	<u>0</u>	<u>(19,779,872)</u>	<u>98,951,770</u>	<u>(5,252,230)</u>

Ministry of Environment—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
<b>Environmental Stewardship</b>			
Voted Appropriations			
Conservation Management.....	30,917,000	9,000,000	39,917,000
Parks, Fish and Wildlife Management.....	35,190,000		35,190,000
	<u>66,107,000</u>	<u>9,000,000</u>	<u>75,107,000</u>
<b>Water Stewardship</b>			
Voted Appropriation			
Water Stewardship.....	21,256,000		21,256,000
<b>Oceans</b>			
Voted Appropriation			
Oceans.....	2,131,000		2,131,000
<b>Environmental Protection</b>			
Voted Appropriation			
Environmental Protection.....	4,102,000	1,160,000	5,262,000
Statutory Appropriation			
Sustainable Environment Fund Special Account.....	35,705,000		35,705,000
	<u>39,807,000</u>	<u>1,160,000</u>	<u>40,967,000</u>
<b>Compliance Operations</b>			
Voted Appropriation			
Compliance Operations.....	16,308,000		16,308,000
<b>Executive and Support Services</b>			
Voted Appropriations			
Minister's Office.....	474,000		474,000
Corporate Services.....	24,002,000	369,982	24,371,982
	<u>24,476,000</u>	<u>369,982</u>	<u>24,845,982</u>
<b>Environmental Assessment Office</b>			
Voted Appropriation			
Environmental Assessment Office.....	4,480,000		4,480,000
	<u>174,565,000</u>	<u>10,529,982</u>	<u>185,094,982</u>
<b>Adjustment of Prior Year's Accrual.....</b>			<u>0</u>
<b>Total Expense.....</b>	<u>174,565,000</u>	<u>10,529,982</u>	<u>185,094,982</u>
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs.....	<u>10,529,982</u>		
	<u>10,529,982</u>		

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Environment—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
23,551,803	16,548,977	17,793,889	64,678	(3,376,617)	(3,523,509)	51,059,221	11,142,221
9,934,544	23,566,306	447,600	25,052	(1,768,743)	(1,565,059)	30,639,700	(4,550,300)
<u>33,486,347</u>	<u>40,115,283</u>	<u>18,241,489</u>	<u>89,730</u>	<u>(5,145,360)</u>	<u>(5,088,568)</u>	<u>81,698,921</u>	<u>6,591,921</u>
6,179,605	6,503,166	1,493,888	3,594,654	(291,652)	(2,044,798)	15,434,863	(5,821,137)
761,598	692,208	818,850	80,744			2,353,400	222,400
18,314,437	11,743,699	11,591,855	920,481	(35,708,600)	(1,711,389)	5,150,483	(111,517)
			35,705,000			35,705,000	0
<u>18,314,437</u>	<u>11,743,699</u>	<u>11,591,855</u>	<u>36,625,481</u>	<u>(35,708,600)</u>	<u>(1,711,389)</u>	<u>40,855,483</u>	<u>(111,517)</u>
9,728,860	6,490,056	257,650	53,704	(5,301)	(149,000)	16,375,969	67,969
292,265	96,228		33,659			422,152	(51,848)
6,872,845	5,765,504	379,538	9,425,859	(13,843)	(70,254)	22,359,649	(2,012,333)
<u>7,165,110</u>	<u>5,861,732</u>	<u>379,538</u>	<u>9,459,518</u>	<u>(13,843)</u>	<u>(70,254)</u>	<u>22,781,801</u>	<u>(2,064,181)</u>
<u>2,493,067</u>	<u>1,701,707</u>	<u>352,530</u>		<u>(6,083)</u>	<u>(84,447)</u>	<u>4,456,774</u>	<u>(23,226)</u>
78,129,024	73,107,851	33,135,800	49,903,831	(41,170,839)	(9,148,456)	183,957,211	(1,137,771)
(1,481)	(130,871)	(22,351)				(154,703)	(154,703)
<u>78,127,543</u>	<u>72,976,980</u>	<u>33,113,449</u>	<u>49,903,831</u>	<u>(41,170,839)</u>	<u>(9,148,456)</u>	<u>183,802,508</u>	<u>(1,292,474)</u>

Ministry of Finance—(Unaudited)

Description	Total Appropriations	
	Estimated	Other
	\$	\$
<b>Crown Agencies Secretariat</b>		
Voted Appropriation		
Crown Agencies Secretariat.....	1,497,000	
<b>Financial and Economic Performance and Analysis</b>		
Voted Appropriation		
Treasury Board Staff Operations.....	6,415,000	
<b>Financial Governance, Accounting and Reporting</b>		
Voted Appropriations		
Comptroller General Operations.....	6,720,000	
Internal Audit and Advisory Services.....	1,000	
	<u>6,721,000</u>	<u>0</u>
<b>Treasury</b>		
Voted Appropriation		
Provincial Treasury Operations.....	1,000	
<b>Financial and Corporate Sector Services</b>		
Voted Appropriations		
Financial and Corporate Sector Policy Branch.....	1,563,000	
Financial Institutions Commission.....	1,000	
Registries.....	1,000	
	<u>1,565,000</u>	<u>0</u>
<b>Public Sector Employers' Council</b>		
Voted Appropriations		
Public Sector Employers' Council.....	1,842,000	
Employer Associations.....	12,754,000	
	<u>14,596,000</u>	<u>0</u>
<b>Executive and Support Services</b>		
Voted Appropriations		
Minister's Office.....	451,000	
Corporate Services.....	15,009,000	2,400,000
Treaty Mandate.....	316,000	
	<u>15,776,000</u>	<u>2,400,000</u>
<b>Public Affairs Bureau</b>		
Voted Appropriation		
Public Affairs Bureau.....	34,358,000	
<b>Total Expense.....</b>	<u><u>80,929,000</u></u>	<u><u>2,400,000</u></u>
Breakdown of Other Authorizations—		
Contingencies (All Ministries) and New Programs.....	2,400,000	
	<u><u>2,400,000</u></u>	

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Finance—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
828,992	384,622		864			1,214,478	(282,522)
4,818,882	1,189,058	231,049	7,035	(125,000)	(5,030)	6,115,994	(299,006)
4,066,940	1,326,189		831,591	(439,000)		5,785,720	(934,280)
4,168,299	994,707		17,011	(5,042,728)	(114,768)	22,521	21,521
<u>8,235,239</u>	<u>2,320,896</u>	<u>0</u>	<u>848,602</u>	<u>(5,481,728)</u>	<u>(114,768)</u>	<u>5,808,241</u>	<u>(912,759)</u>
4,880,964	4,494,882		11,478,288	(8,206,446)	(12,646,691)	997	(3)
940,266	224,735		7,302	(77,340)		1,094,963	(468,037)
6,191,980	2,914,483		4,708		(9,111,171)	0	(1,000)
2,923,931	5,514,270		62,291		(8,203,716)	296,776	295,776
<u>10,056,177</u>	<u>8,653,488</u>	<u>0</u>	<u>74,301</u>	<u>(77,340)</u>	<u>(17,314,887)</u>	<u>1,391,739</u>	<u>(173,261)</u>
1,278,000	443,887		37,974		(61,920)	1,697,941	(144,059)
		12,754,000				12,754,000	0
<u>1,278,000</u>	<u>443,887</u>	<u>12,754,000</u>	<u>37,974</u>	<u>0</u>	<u>(61,920)</u>	<u>14,451,941</u>	<u>(144,059)</u>
291,690	27,536		23,989			343,215	(107,785)
9,880,644	8,584,660	1,926,000	271,951	(4,469,062)	(1,218,875)	14,975,318	(2,433,682)
313,745	2,661					316,406	406
<u>10,486,079</u>	<u>8,614,857</u>	<u>1,926,000</u>	<u>295,940</u>	<u>(4,469,062)</u>	<u>(1,218,875)</u>	<u>15,634,939</u>	<u>(2,541,061)</u>
<u>14,498,810</u>	<u>10,277,092</u>	<u>140,000</u>	<u>230,372</u>	<u>(143,975)</u>	<u>(78,295)</u>	<u>24,924,004</u>	<u>(9,433,996)</u>
<u>55,083,143</u>	<u>36,378,782</u>	<u>15,051,049</u>	<u>12,973,376</u>	<u>(18,503,551)</u>	<u>(31,440,466)</u>	<u>69,542,333</u>	<u>(13,786,667)</u>

Ministry of Forests and Range—(Unaudited)

Description	Total Appropriations		
	Estimated \$	Other Authorizations \$	Total \$
<b>Protection Against Fire and Pests</b>			
Voted Appropriation			
Protection Against Fire and Pests.....	72,058,000	1,370,000	73,428,000
<b>Forest Stewardship</b>			
Voted Appropriation			
Forest Stewardship.....	58,940,000	3,000,000	61,940,000
Statutory Appropriations			
Forest Stand Management Fund Special Account.....			0
South Moresby Forest Replacement Special Account.....	25,500,000		25,500,000
	<u>84,440,000</u>	<u>3,000,000</u>	<u>87,440,000</u>
<b>Range Stewardship and Grazing</b>			
Voted Appropriation			
Range Stewardship and Grazing.....	4,919,000		4,919,000
<b>Compliance and Enforcement</b>			
Voted Appropriation			
Compliance and Enforcement.....	25,609,000		25,609,000
<b>Forest Investment</b>			
Voted Appropriation			
Forest Investment.....	89,000,000		89,000,000
<b>Pricing and Selling Timber</b>			
Voted Appropriations			
Pricing and Selling Timber.....	80,655,000	1,490,000	82,145,000
First Nations' Participation.....	38,921,000		38,921,000
	<u>119,576,000</u>	<u>1,490,000</u>	<u>121,066,000</u>
<b>Executive and Support Services</b>			
Voted Appropriations			
Ministers' Office.....	618,000		618,000
Corporate Governance.....	47,924,000	2,401,848	50,325,848
	<u>48,542,000</u>	<u>2,401,848</u>	<u>50,943,848</u>
<b>Protection Against Fire and Pests</b>			
Voted Appropriation			
Direct Fire.....	55,380,000		55,380,000
<b>Housing and Homelessness</b>			
Voted Appropriation			
Housing and Homelessness.....	207,701,000	500,000	208,201,000
<b>BC Timber Sales</b>			
Statutory Appropriation			
BC Timber Sales Special Account.....	148,395,000	73,025,310	221,420,310
<b>Contingencies (All Ministries) and New Programs</b>			
Forestry obligations on Nisga'a Land.....		5,650,000	5,650,000
<b>Statutory—</b>			
Payments Based on Contributions.....			0
Interest on Revenue Refunds.....		1,184	1,184
<b>Transfer from the BC Timber Sales Special Account to the General Account....</b>		<u>(72,512,953)</u>	<u>(72,512,953)</u>
<b>Total Expense.....</b>	<u>855,620,000</u>	<u>14,925,389</u>	<u>870,545,389</u>
<b>Breakdown of Other Authorizations—</b>			
Contingencies (All Ministries) and New Programs.....	14,411,848		
Statutory Appropriations.....	1,184		
Statutory Appropriations—Special Account.....	73,025,310		
Inter-account transfer.....	<u>(72,512,953)</u>		
	<u>14,925,389</u>		

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Forests and Range—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
32,140,107	43,490,593	10,309,414	43,996	(1,556,221)	(14,344,906)	70,082,983	(3,345,017)
26,707,540	30,009,912	2,750,459	29,442	(6,633,496)	(1,713,438)	51,150,419	(10,789,581)
382,171	4,563,166				(4,945,337)	0	0
3,091	663,725	18,126	9,401			694,343	(24,805,657)
<u>27,092,802</u>	<u>35,236,803</u>	<u>2,768,585</u>	<u>38,843</u>	<u>(6,633,496)</u>	<u>(6,658,775)</u>	<u>51,844,762</u>	<u>(35,595,238)</u>
3,521,322	1,017,455	380,000	3,506	(7,200)	(182,512)	4,732,571	(186,429)
19,022,630	5,190,470	50,000	34,727			24,297,827	(1,311,173)
11,748,218	76,196,230	1,807,602	144		(5,693,292)	84,058,902	(4,941,098)
42,840,381	37,590,873	7,136,612	31,543		(8,062,100)	79,537,309	(2,607,691)
2,403,378	657,829	31,443,218				34,504,425	(4,416,575)
<u>45,243,759</u>	<u>38,248,702</u>	<u>38,579,830</u>	<u>31,543</u>	<u>0</u>	<u>(8,062,100)</u>	<u>114,041,734</u>	<u>(7,024,266)</u>
345,668	110,288		26,939			482,895	(135,105)
32,399,051	32,685,399	1,110,954	613,442	(610,211)	(168,149)	66,030,486	15,704,638
<u>32,744,719</u>	<u>32,795,687</u>	<u>1,110,954</u>	<u>640,381</u>	<u>(610,211)</u>	<u>(168,149)</u>	<u>66,513,381</u>	<u>15,569,533</u>
13,489,642	39,729,562	560	4,272	(2,759)	(5,866,157)	47,355,120	(8,024,880)
5,955,796	5,146,917	196,388,204	7,043			207,497,960	(703,040)
44,506,845	102,077,970	16,020	74,819,475			221,420,310	0
85,416	345,476		5,219,108			5,650,000	0
28,000	21,911				(49,911)	0	0
			1,184			1,184	0
			(72,512,953)			(72,512,953)	0
<u><u>235,579,256</u></u>	<u><u>379,497,776</u></u>	<u><u>251,411,169</u></u>	<u><u>8,331,269</u></u>	<u><u>(8,809,887)</u></u>	<u><u>(41,025,802)</u></u>	<u><u>824,983,781</u></u>	<u><u>(45,561,608)</u></u>

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

**Ministry of Health—(Unaudited)**

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
<b>Services Delivered by Partners</b>			
Voted Appropriations			
Regional Health Sector Funding.....	7,239,659,000		7,239,659,000
Medical Services Plan.....	2,627,065,000		2,627,065,000
Pharmacare.....	889,547,000		889,547,000
Debt Service Costs.....	169,500,000		169,500,000
Amortization of Prepaid Capital Advances.....	152,908,000		152,908,000
Health Benefits Operations.....	28,213,000		28,213,000
	<u>11,106,892,000</u>	<u>0</u>	<u>11,106,892,000</u>
<b>Services Delivered by Ministry</b>			
Voted Appropriations			
Emergency Health Services.....	253,523,000		253,523,000
Vital Statistics.....	6,786,000		6,786,000
	<u>260,309,000</u>	<u>0</u>	<u>260,309,000</u>
<b>Recoveries from Health Special Account</b>			
Voted Appropriation			
Recoveries from Health Special Account.....	(147,250,000)		(147,250,000)
Statutory Appropriation			
Health Special Account.....	147,250,000		147,250,000
	<u>0</u>	<u>0</u>	<u>0</u>
<b>Executive and Support Services</b>			
Voted Appropriations			
Ministers' Office.....	567,000		567,000
Stewardship and Corporate Management.....	102,730,000		102,730,000
	<u>103,297,000</u>	<u>0</u>	<u>103,297,000</u>
<b>Statutory—</b>			
Payments Based on Contributions.....			0
	<u>11,470,498,000</u>	<u>0</u>	<u>11,470,498,000</u>
<b>Adjustment of Prior Year's Accrual.....</b>			<u>0</u>
<b>Total Expense.....</b>	<u><u>11,470,498,000</u></u>	<u><u>0</u></u>	<u><u>11,470,498,000</u></u>

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Health—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
1,375,580	16,344,098	7,278,345,877	(324)	643,116	(46,091,001)	7,250,617,346	10,958,346
	7,413	2,720,157,105	163,103		(88,471,621)	2,631,856,000	4,791,000
		868,386,682			(1,354,674)	867,032,008	(22,514,992)
			133,884,094			133,884,094	(35,615,906)
	151,001,629					151,001,629	(1,906,371)
(9,003)	31,031,729		65,639		(1,857,016)	29,231,349	1,018,349
<u>1,366,577</u>	<u>198,384,869</u>	<u>10,866,889,664</u>	<u>134,112,512</u>	<u>643,116</u>	<u>(137,774,312)</u>	<u>11,063,622,426</u>	<u>(43,269,574)</u>
176,707,679	78,598,411	2,299,116	183,901		(934,756)	256,854,351	3,331,351
4,461,404	2,439,082	11,926	12,943	(420,236)	(491,695)	6,013,424	(772,576)
<u>181,169,083</u>	<u>81,037,493</u>	<u>2,311,042</u>	<u>196,844</u>	<u>(420,236)</u>	<u>(1,426,451)</u>	<u>262,867,775</u>	<u>2,558,775</u>
				(147,250,000)		(147,250,000)	0
			147,250,000			147,250,000	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>147,250,000</u>	<u>(147,250,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
464,722	86,350		2,678			553,750	(13,250)
47,905,309	47,238,413	6,826,571	1,762,416	90,300	(206,979)	103,616,030	886,030
<u>48,370,031</u>	<u>47,324,763</u>	<u>6,826,571</u>	<u>1,765,094</u>	<u>90,300</u>	<u>(206,979)</u>	<u>104,169,780</u>	<u>872,780</u>
216,069	1,626,630	4,306,431			(6,149,130)	0	0
<u>231,121,760</u>	<u>328,373,755</u>	<u>10,880,333,708</u>	<u>283,324,450</u>	<u>(146,936,820)</u>	<u>(145,556,872)</u>	<u>11,430,659,981</u>	<u>(39,838,019)</u>
	(298,591)	(12,958,648)				(13,257,239)	(13,257,239)
<u>231,121,760</u>	<u>328,075,164</u>	<u>10,867,375,060</u>	<u>283,324,450</u>	<u>(146,936,820)</u>	<u>(145,556,872)</u>	<u>11,417,402,742</u>	<u>(53,095,258)</u>

Ministry of Labour and Citizens' Services—(Unaudited)

Description	Total Appropriations	
	Estimated	Other
	\$	\$
<b>Labour Programs</b>		
Voted Appropriations		
Employment Standards.....	9,917,000	
Industrial Relations.....	5,771,000	
Workers' Compensation.....	1,000	
	<u>15,689,000</u>	<u>0</u>
<b>Service Delivery to Citizens and Businesses</b>		
Voted Appropriations		
Service BC Operations.....	20,956,000	496,825
Service Planning and Development.....	441,000	
Service BC Online Channel.....	564,000	1,308,540
BC Stats.....	995,000	
	<u>22,956,000</u>	<u>1,805,365</u>
<b>Public Service Operations</b>		
Voted Appropriations		
Solutions BC Common IT Services.....	130,984,000	
Solutions BC Common Business Services.....	794,000	561,000
	<u>131,778,000</u>	<u>561,000</u>
<b>Service Transformation</b>		
Voted Appropriations		
Service BC Service Delivery Initiative.....	843,000	194,635
NetWork BC.....	1,000	
IT and Telecommunications Strategy.....	965,000	
	<u>1,809,000</u>	<u>194,635</u>
<b>Governance</b>		
Voted Appropriations		
Office of the Chief Information Officer.....	7,763,000	
Government Information Strategies, Policy and Legislation.....	4,107,000	
	<u>11,870,000</u>	<u>0</u>
<b>Executive and Support Services</b>		
Voted Appropriations		
Minister's Office.....	504,000	
Corporate Services.....	8,232,000	
	<u>8,736,000</u>	<u>0</u>
	<u>192,838,000</u>	<u>2,561,000</u>
<b>Adjustment of Prior Year's Accrual.....</b>		<u>0</u>
<b>Total Expense.....</b>	<u>192,838,000</u>	<u>2,561,000</u>
<b>Breakdown of Other Authorizations—</b>		
Contingencies (All Ministries) and New Programs.....	2,561,000	
	<u>2,561,000</u>	

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Labour and Citizens' Services—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
7,681,447	2,218,429	2,500	3,902		(52,670)	9,853,608	(63,392)
4,234,055	1,280,266				(269,725)	5,244,596	(526,404)
16,892,313	8,041,196				(24,933,509)	0	(1,000)
<u>28,807,815</u>	<u>11,539,891</u>	<u>2,500</u>	<u>3,902</u>	<u>0</u>	<u>(25,255,904)</u>	<u>15,098,204</u>	<u>(590,796)</u>
16,628,024	8,248,441	244,658	196,475	(926,633)	(2,938,140)	21,452,825	0
265,136	147,682		228			413,046	(27,954)
2,374,242	2,625,502		29,057	(106,280)	(3,049,981)	1,872,540	0
2,537,503	2,002,470		3,095	(2,396,289)	(1,187,117)	959,662	(35,338)
<u>21,804,905</u>	<u>13,024,095</u>	<u>244,658</u>	<u>228,855</u>	<u>(3,429,202)</u>	<u>(7,175,238)</u>	<u>24,698,073</u>	<u>(63,292)</u>
33,365,415	172,228,457	10,929	89,687	(31,795,484)	(38,996,362)	134,902,642	3,918,642
29,215,566	51,957,301		66,821,323	(112,157,221)	(35,216,285)	620,684	(734,316)
<u>62,580,981</u>	<u>224,185,758</u>	<u>10,929</u>	<u>66,911,010</u>	<u>(143,952,705)</u>	<u>(74,212,647)</u>	<u>135,523,326</u>	<u>3,184,326</u>
908,900	1,591,343		6,788	(487,875)	(27,500)	1,991,656	954,021
981,037	1,923,447	20,000	238	(11,327,091)	(834,314)	(9,236,683)	(9,237,683)
372,994	205,793	791,430	106			1,370,323	405,323
<u>2,262,931</u>	<u>3,720,583</u>	<u>811,430</u>	<u>7,132</u>	<u>(11,814,966)</u>	<u>(861,814)</u>	<u>(5,874,704)</u>	<u>(7,878,339)</u>
3,435,769	4,094,723	29	2,367	(247,006)	(19,113)	7,266,769	(496,231)
2,799,786	7,561,159		1,493	(3,439,716)	(1,053,672)	5,869,050	1,762,050
<u>6,235,555</u>	<u>11,655,882</u>	<u>29</u>	<u>3,860</u>	<u>(3,686,722)</u>	<u>(1,072,785)</u>	<u>13,135,819</u>	<u>1,265,819</u>
371,370	47,937		30,577			449,884	(54,116)
2,990,782	5,958,457	6,992	27,923	(1,096,616)		7,887,538	(344,462)
<u>3,362,152</u>	<u>6,006,394</u>	<u>6,992</u>	<u>58,500</u>	<u>(1,096,616)</u>	<u>0</u>	<u>8,337,422</u>	<u>(398,578)</u>
<u>125,054,339</u>	<u>270,132,603</u>	<u>1,076,538</u>	<u>67,213,259</u>	<u>(163,980,211)</u>	<u>(108,578,388)</u>	<u>190,918,140</u>	<u>(4,480,860)</u>
	<u>(48,315)</u>					<u>(48,315)</u>	<u>(48,315)</u>
<u>125,054,339</u>	<u>270,084,288</u>	<u>1,076,538</u>	<u>67,213,259</u>	<u>(163,980,211)</u>	<u>(108,578,388)</u>	<u>190,869,825</u>	<u>(4,529,175)</u>

Ministry of Public Safety and Solicitor General—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
<b>Corrections</b>			
Voted Appropriation			
Corrections.....	181,048,000	3,900,000	184,948,000
<b>Policing and Community Safety</b>			
Voted Appropriations			
Police Services.....	249,883,000	2,300,000	252,183,000
Coroners Service.....	9,663,000	1,000,000	10,663,000
Victim Services and Community Programs.....	22,300,000	41,000,000	63,300,000
	<u>281,846,000</u>	<u>44,300,000</u>	<u>326,146,000</u>
<b>Provincial Emergency Program</b>			
Voted Appropriation			
Provincial Emergency Program.....	6,096,000		6,096,000
<b>Office of the Superintendent of Motor Vehicles</b>			
Voted Appropriation			
Office of the Superintendent of Motor Vehicles.....	8,223,000		8,223,000
<b>Office of the Fire Commissioner</b>			
Voted Appropriation			
Office of the Fire Commissioner.....	2,294,000		2,294,000
<b>Gaming Policy and Enforcement</b>			
Voted Appropriations			
Gaming Policy and Enforcement Operations.....	14,605,000		14,605,000
Distribution of Gaming Proceeds.....	1,000		1,000
	<u>14,606,000</u>	<u>0</u>	<u>14,606,000</u>
<b>Liquor Control and Licensing</b>			
Voted Appropriation			
Liquor Control and Licensing.....	1,000		1,000
<b>Executive and Support Services</b>			
Voted Appropriations			
Minister's Office.....	466,000		466,000
Corporate Services.....	5,642,000	653,264	6,295,264
	<u>6,108,000</u>	<u>653,264</u>	<u>6,761,264</u>
<b>Emergency Program Act</b>			
Voted Appropriation			
Emergency Program Act.....	15,628,000	14,000,000	29,628,000
<b>Statutory Services</b>			
Statutory Appropriations			
Inmate Work Program Special Account.....	1,565,000		1,565,000
Victims of Crime Act Special Account.....	7,325,000		7,325,000
<b>Statutory—</b>			
Payments Based on Contributions.....			0
<b>Transfer from the General Account to the Inmate Work Program</b>			
Special Account.....		(542,471)	(542,471)
	<u>524,740,000</u>	<u>62,310,793</u>	<u>587,050,793</u>
<b>Adjustment of Prior Year's Accrual.....</b>			<u>0</u>
<b>Total Expense.....</b>	<u>524,740,000</u>	<u>62,310,793</u>	<u>587,050,793</u>
<b>Breakdown of Other Authorizations—</b>			
Contingencies (All Ministries) and New Programs.....	62,853,264		
Inter-account transfer.....	(542,471)		
	<u>62,310,793</u>		

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Public Safety and Solicitor General—(Unaudited)—Continued

—Actual Expenses by Group Account Classification—							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
105,339,788	59,128,596	27,217,832	114,416		(6,881,228)	184,919,404	(28,596)
4,715,304	5,983,695	260,881,183	27,455	(34,080)	(18,302,304)	253,271,253	1,088,253
4,613,912	6,304,712		2,141			10,920,765	257,765
4,230,630	1,926,036	60,940,363	482	(3,599,000)	(190,654)	63,307,857	7,857
<u>13,559,846</u>	<u>14,214,443</u>	<u>321,821,546</u>	<u>30,078</u>	<u>(3,633,080)</u>	<u>(18,492,958)</u>	<u>327,499,875</u>	<u>1,353,875</u>
4,182,076	3,740,588	573,873	6,452		(1,310,305)	7,192,684	1,096,684
3,714,472	1,682,327	141,675	432,540		(199,178)	5,771,836	(2,451,164)
1,572,623	719,822	61,426	2,967		(6,006)	2,350,832	56,832
7,813,069	3,857,101	3,625,587	230,219	(250,000)	(129,177)	15,146,799	541,799
		211,574,107			(211,574,107)	0	(1,000)
<u>7,813,069</u>	<u>3,857,101</u>	<u>215,199,694</u>	<u>230,219</u>	<u>(250,000)</u>	<u>(211,703,284)</u>	<u>15,146,799</u>	<u>540,799</u>
5,496,115	2,254,908		92,526		(7,843,549)	0	(1,000)
288,969	76,584		24,669			390,222	(75,778)
3,352,396	1,753,670	648,200	3,588	12,941	(35,000)	5,735,795	(559,469)
<u>3,641,365</u>	<u>1,830,254</u>	<u>648,200</u>	<u>28,257</u>	<u>12,941</u>	<u>(35,000)</u>	<u>6,126,017</u>	<u>(635,247)</u>
697,398	10,744,250	15,561,615	2,852			27,006,115	(2,621,885)
	641,987	279,280	70,059			991,326	(573,674)
1,639,944	80,052	2,000,000	3,599,000			7,318,996	(6,004)
75,533	763,539	12,099			(851,171)	0	0
			(542,471)			(542,471)	0
<u>147,732,229</u>	<u>99,657,867</u>	<u>583,517,240</u>	<u>4,066,895</u>	<u>(3,870,139)</u>	<u>(247,322,679)</u>	<u>583,781,413</u>	<u>(3,269,380)</u>
<u>(86,108)</u>	<u>(35,910)</u>	<u>(6,058,491)</u>				<u>(6,180,509)</u>	<u>(6,180,509)</u>
<u>147,646,121</u>	<u>99,621,957</u>	<u>577,458,749</u>	<u>4,066,895</u>	<u>(3,870,139)</u>	<u>(247,322,679)</u>	<u>577,600,904</u>	<u>(9,449,889)</u>

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Ministry of Small Business and Revenue—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
<b>Small Business and Regulatory Reform</b>			
Voted Appropriation			
Small Business and Regulatory Reform.....	1,205,000		1,205,000
<b>Revenue Programs</b>			
Voted Appropriation			
Revenue Programs.....	18,370,000		18,370,000
<b>Revenue Services</b>			
Voted Appropriation			
Revenue Services.....	8,438,000		8,438,000
Statutory Appropriation			
Provincial Home Acquisition Wind Up Special Account.....	25,000		25,000
	<u>8,463,000</u>	<u>0</u>	<u>8,463,000</u>
<b>Property Assessment Services</b>			
Voted Appropriation			
Property Assessment Services.....	1,000		1,000
<b>Executive and Support Services</b>			
Voted Appropriations			
Minister's Office.....	430,000		430,000
Corporate Services.....	15,545,000		15,545,000
	<u>15,975,000</u>	<u>0</u>	<u>15,975,000</u>
<b>Total Expense.....</b>	<u><u>44,014,000</u></u>	<u><u>0</u></u>	<u><u>44,014,000</u></u>

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Small Business and Revenue—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
995,757	770,508	1,148,100				2,914,365	1,709,365
35,431,800	2,607,095	169,441	2,891,192		(26,609,000)	14,490,528	(3,879,472)
7,636,544	47,856,180		(13,701)	(15,980,000)	(27,636,000)	11,863,023	3,425,023
						0	(25,000)
<u>7,636,544</u>	<u>47,856,180</u>	<u>0</u>	<u>(13,701)</u>	<u>(15,980,000)</u>	<u>(27,636,000)</u>	<u>11,863,023</u>	<u>3,400,023</u>
1,084,003	1,353,157				(2,436,160)	1,000	0
276,370	72,034		25,997			374,401	(55,599)
12,405,230	23,833,249		419,131	(495,000)	(22,145,000)	14,017,610	(1,527,390)
<u>12,681,600</u>	<u>23,905,283</u>	<u>0</u>	<u>445,128</u>	<u>(495,000)</u>	<u>(22,145,000)</u>	<u>14,392,011</u>	<u>(1,582,989)</u>
<u>57,829,704</u>	<u>76,492,223</u>	<u>1,317,541</u>	<u>3,322,619</u>	<u>(16,475,000)</u>	<u>(78,826,160)</u>	<u>43,660,927</u>	<u>(353,073)</u>



Ministry of Tourism, Sport and the Arts—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
<b>Art, Culture and Heritage</b>			
Voted Appropriations			
Culture	17,910,000	5,000,000	22,910,000
Heritage	3,765,000		3,765,000
Archaeology	1,278,000		1,278,000
	<u>22,953,000</u>	<u>5,000,000</u>	<u>27,953,000</u>
Statutory Appropriation			
Olympic Arts Fund Special Account	650,000		650,000
	<u>23,603,000</u>	<u>5,000,000</u>	<u>28,603,000</u>
<b>Sport, Recreation and Volunteers</b>			
Voted Appropriation			
Sport, Recreation and Volunteers	11,025,000		11,025,000
Statutory Appropriation			
Physical Fitness and Amateur Sports Fund Special Account	2,200,000		2,200,000
	<u>13,225,000</u>	<u>0</u>	<u>13,225,000</u>
<b>Tourism and Resort Development</b>			
Voted Appropriation			
Tourism and Resort Development	7,972,000		7,972,000
<b>British Columbia Film Commission</b>			
Voted Appropriation			
British Columbia Film Commission	1,275,000		1,275,000
<b>Transfers to Crown Corporations and Agencies</b>			
Voted Appropriations			
British Columbia Pavillion Corporation	6,500,000	4,000,000	10,500,000
Royal British Columbia Museum	12,105,000		12,105,000
Tourism BC	24,000,000		24,000,000
Vancouver Convention Centre Expansion Project	88,500,000		88,500,000
	<u>131,105,000</u>	<u>4,000,000</u>	<u>135,105,000</u>
<b>Executive and Support Services</b>			
Voted Appropriations			
Minister's Office	500,000		500,000
Management Services	2,137,000		2,137,000
	<u>2,637,000</u>	<u>0</u>	<u>2,637,000</u>
<b>Statutory—</b>			
Payments Based on Contributions			0
<b>Total Expense</b>	<u>179,817,000</u>	<u>9,000,000</u>	<u>188,817,000</u>
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs	9,000,000		
	<u>9,000,000</u>		

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Tourism, Sport and the Arts—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
787,655	492,135	21,861,185				23,140,975	230,975
583,078	301,803	2,350,469				3,235,350	(529,650)
979,413	303,776	18,000				1,301,189	23,189
<u>2,350,146</u>	<u>1,097,714</u>	<u>24,229,654</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,677,514</u>	<u>(275,486)</u>
29,288	10,696	592,000				631,984	(18,016)
<u>2,379,434</u>	<u>1,108,410</u>	<u>24,821,654</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,309,498</u>	<u>(293,502)</u>
527,343	434,761	11,770,269			(434,360)	12,298,013	1,273,013
		2,200,000				2,200,000	0
<u>527,343</u>	<u>434,761</u>	<u>13,970,269</u>	<u>0</u>	<u>0</u>	<u>(434,360)</u>	<u>14,498,013</u>	<u>1,273,013</u>
3,495,479	3,470,344	591,693	111,982			7,669,498	(302,502)
621,276	513,331	176,500			(8,731)	1,302,376	27,376
		5,524,000	2,528,362			8,052,362	(2,447,638)
		12,105,000				12,105,000	0
		22,635,000				22,635,000	(1,365,000)
		88,500,000				88,500,000	0
<u>0</u>	<u>0</u>	<u>128,764,000</u>	<u>2,528,362</u>	<u>0</u>	<u>0</u>	<u>131,292,362</u>	<u>(3,812,638)</u>
264,734	70,443		25,609			360,786	(139,214)
819,812	840,018	40,000	44			1,699,874	(437,126)
<u>1,084,546</u>	<u>910,461</u>	<u>40,000</u>	<u>25,653</u>	<u>0</u>	<u>0</u>	<u>2,060,660</u>	<u>(576,340)</u>
243,803	431,714				(675,517)	0	0
<u>8,351,881</u>	<u>6,869,021</u>	<u>168,364,116</u>	<u>2,665,997</u>	<u>0</u>	<u>(1,118,608)</u>	<u>185,132,407</u>	<u>(3,684,593)</u>

Ministry of Transportation—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
<b>Transportation Improvements</b>			
Voted Appropriations			
Transportation Policy and Legislation.....	1,202,000		1,202,000
Planning, Engineering and Construction.....	11,955,000		11,955,000
Partnerships.....	1,000		1,000
Port and Airport Development.....	4,767,000		4,767,000
	<u>17,925,000</u>	<u>0</u>	<u>17,925,000</u>
<b>Public Transportation</b>			
Voted Appropriations			
British Columbia Transit.....	135,012,000	445,000	135,457,000
Rapid Transit Project 2000.....	97,048,000	8,500,000	105,548,000
British Columbia Ferry Services Inc.....	127,232,000	1,700,000	128,932,000
	<u>359,292,000</u>	<u>10,645,000</u>	<u>369,937,000</u>
<b>Highway Operations</b>			
Voted Appropriations			
Maintenance, Asset Preservation and Traffic Operations.....	409,123,000		409,123,000
Commercial Vehicle Safety and Enforcement.....	18,255,000		18,255,000
Inland Ferries.....	8,009,000		8,009,000
Coquihalla Toll Administration.....	1,950,000		1,950,000
	<u>437,337,000</u>	<u>0</u>	<u>437,337,000</u>
<b>Passenger Transportation Regulation</b>			
Voted Appropriations			
Passenger Transportation Board.....	511,000		511,000
Passenger Transportation Branch.....	1,790,000		1,790,000
	<u>2,301,000</u>	<u>0</u>	<u>2,301,000</u>
<b>Executive and Support Services</b>			
Voted Appropriations			
Minister's Office.....	415,000		415,000
Corporate Services.....	11,821,000		11,821,000
	<u>12,236,000</u>	<u>0</u>	<u>12,236,000</u>
<b>Total Expense.....</b>	<b><u>829,091,000</u></b>	<b><u>10,645,000</u></b>	<b><u>839,736,000</u></b>
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs.....	10,645,000		
	<u>10,645,000</u>		

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Ministry of Transportation—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
696,813	521,553	1,895,933	9,009	(4,992)	(31,449)	3,086,867	1,884,867
16,104,856	428,017,858	2,357,572	98,291		(434,207,150)	12,371,427	416,427
1,955,517	20,513,626		216,607		(22,685,750)	0	(1,000)
125,155	187,152	5,308,954			(761,748)	4,859,513	92,513
<u>18,882,341</u>	<u>449,240,189</u>	<u>9,562,459</u>	<u>323,907</u>	<u>(4,992)</u>	<u>(457,686,097)</u>	<u>20,317,807</u>	<u>2,392,807</u>
	19,324,789	49,458,000	60,893,902			129,676,691	(5,780,309)
	29,671,250	8,841,379	62,825,129			101,337,758	(4,210,242)
10,000	129,279,489				(796)	129,288,693	356,693
<u>10,000</u>	<u>178,275,528</u>	<u>58,299,379</u>	<u>123,719,031</u>	<u>0</u>	<u>(796)</u>	<u>360,303,142</u>	<u>(9,633,858)</u>
51,248,581	642,877,377	1,915,129	1,235,724	(40,000)	(284,699,208)	412,537,603	3,414,603
17,036,142	5,165,505	293	119,591		(478,553)	21,842,978	3,587,978
347,848	15,641,443	(61,669)	293,202		(8,000,000)	8,220,824	211,824
1,314,266	526,300		159,204			1,999,770	49,770
<u>69,946,837</u>	<u>664,210,625</u>	<u>1,853,753</u>	<u>1,807,721</u>	<u>(40,000)</u>	<u>(293,177,761)</u>	<u>444,601,175</u>	<u>7,264,175</u>
275,099	196,821					471,920	(39,080)
960,420	479,258		5,815			1,445,493	(344,507)
<u>1,235,519</u>	<u>676,079</u>	<u>0</u>	<u>5,815</u>	<u>0</u>	<u>0</u>	<u>1,917,413</u>	<u>(383,587)</u>
290,998	91,531		24,189			406,718	(8,282)
6,280,477	5,490,486	10,000	101,434		(6,947)	11,875,450	54,450
<u>6,571,475</u>	<u>5,582,017</u>	<u>10,000</u>	<u>125,623</u>	<u>0</u>	<u>(6,947)</u>	<u>12,282,168</u>	<u>46,168</u>
<u>96,646,172</u>	<u>1,297,984,438</u>	<u>69,725,591</u>	<u>125,982,097</u>	<u>(44,992)</u>	<u>(750,871,601)</u>	<u>839,421,705</u>	<u>(314,295)</u>

Management of Public Funds and Debt—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
<b>Cost of Borrowing for Government Operating and Capital Financing Purposes (Net of Recoveries)</b>			
Voted Appropriations			
Government Operating Purposes.....	683,992,000		683,992,000
Schools Capital Financing.....	1,000		1,000
Post Secondary Institutions Capital Financing.....	1,000		1,000
Health Facilities Capital Financing.....	1,000		1,000
Public Transit Capital Financing.....	1,000		1,000
SkyTrain Extension Capital Financing.....	1,000		1,000
	<u>683,997,000</u>	<u>0</u>	<u>683,997,000</u>
<b>Cost of Borrowing for Relending to Government Bodies (Net of Recoveries)</b>			
Voted Appropriation			
Cost of Borrowing for Relending to Government Bodies.....	1,000		1,000
<b>Cost of Financial Agreements Entered Into on Behalf of Government Bodies (Net of Recoveries)</b>			
Voted Appropriation			
Cost of Financial Agreements Entered into on Behalf of Government Bodies.....	1,000		1,000
<b>Cost of Warehouse Borrowing Program (Net of Recoveries)</b>			
Voted Appropriation			
Cost of Warehouse Borrowing Program .....	1,000		1,000
<b>Total Expense.....</b>	<u><u>684,000,000</u></u>	<u><u>0</u></u>	<u><u>684,000,000</u></u>

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PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Management of Public Funds and Debt—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
			708,103,197	(20,217,035)	(95,177,710)	592,708,452	(91,283,548)
			368,300,358	(319,738,078)	(48,562,280)	0	(1,000)
			147,030,224	(128,605,436)	(18,424,788)	0	(1,000)
			160,601,534	(133,884,094)	(26,717,440)	0	(1,000)
			74,678,893	(60,893,902)	(13,784,991)	0	(1,000)
			62,875,576	(62,825,129)	(50,447)	0	(1,000)
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,521,589,782</u>	<u>(726,163,674)</u>	<u>(202,717,656)</u>	<u>592,708,452</u>	<u>(91,288,548)</u>
	447,921		637,444,707		(637,892,628)	0	(1,000)
			781,087		(781,087)	0	(1,000)
			616,394		(616,394)	0	(1,000)
<u>0</u>	<u>447,921</u>	<u>0</u>	<u>2,160,431,970</u>	<u>(726,163,674)</u>	<u>(842,007,765)</u>	<u>592,708,452</u>	<u>(91,291,548)</u>

Other Appropriations—(Unaudited)

Description	Total Appropriations		
	Estimated \$	Other Authorizations \$	Total \$
<b>Contingencies (All Ministries) and New Programs</b>			
Voted Appropriations			
Contingencies (All Ministries) and New Programs.....	320,000,000		320,000,000
Aboriginal Relations and Reconciliation			
Blueberry River First Nations.....		(5,800,000)	
Huu-ay-aht First Nations Stage 5 Treaty Interim Measures Agreement.....		(2,200,000)	
Squamish Lil'wat Cultural Centre.....		(4,000,000)	
Advanced Education			
Alzheimer Research.....		(15,000,000)	
Cancer Research Chair.....		(4,000,000)	
Extraordinary Mandate.....		(10,310,000)	
Genome BC.....		(45,000,000)	
National Chair on Aboriginal Economic Development at the University of Victoria.....		(1,000,000)	
Tuition Supplemental Funding.....		(15,000,000)	
Agriculture and Lands			
New Skeena Forest Products Ltd.....		(7,700,000)	
Port Alice Mill Remediation Activities.....		(1,300,000)	
Port Alice Mill Remediation Obligation.....		(13,400,000)	
Attorney General			
Aboriginal Litigation.....		(600,000)	
Air India Flight 182 Memorial.....		(400,000)	
BC Electoral Boundaries Commission.....		(360,000)	
Benefits Cost Pressures.....		(948,278)	
Court Services Branch.....		(2,786,000)	
Major Trials.....		(8,420,000)	
Referendum Information Office.....		(300,000)	
Children and Family Development			
BC Child and Youth Review.....		(811,000)	
Family Independence Fund.....			
Community Services			
Benefits Cost Pressures.....		(104,408)	
Port Alice Mill, Premier's Council on Aging and Senior's Issues, Municipal Crystal Meth Strategy, Union of British Columbia Municipalities Academy and University Endowment Lands.....		(6,150,000)	
Energy, Mines and Petroleum Resources			
Sierra Yoyo Desan Road.....		(8,000,000)	
Vancouver Island Natural Gas Pipeline Agreement, Squamish Rate Stabilization and Revenue Sharing Agreements with First Nations.....		(23,720,000)	
Environment			
Benefits Cost Pressures.....		(369,982)	
Financial Incentives for Recycling Scrap Tires.....		(1,160,000)	
Living River Trust Fund Contribution.....		(9,000,000)	
Finance			
Government House.....		(2,400,000)	
Forests and Range			
Benefits Cost Pressures.....		(876,848)	
Forest Health and Mountain Pine Beetle Fertilization.....		(4,370,000)	
Forest Worker Safety/Radios.....		(1,525,000)	
Forestry Obligations on Nisga'a Land.....		(5,650,000)	
Residential Tenancy Office.....		(500,000)	
Safety and Environmental Priority Engineering Works.....		(1,490,000)	

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Other Appropriations—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	
						0	(320,000,000)
						0	5,800,000
						0	2,200,000
						0	4,000,000
						0	15,000,000
						0	4,000,000
						0	10,310,000
						0	45,000,000
						0	1,000,000
						0	15,000,000
						0	7,700,000
						0	1,300,000
						0	13,400,000
						0	600,000
						0	400,000
						0	360,000
						0	948,278
						0	2,786,000
						0	8,420,000
						0	300,000
		30,000,000				0	811,000
						30,000,000	30,000,000
						0	104,408
						0	6,150,000
						0	8,000,000
						0	23,720,000
						0	369,982
						0	1,160,000
						0	9,000,000
						0	2,400,000
						0	876,848
						0	4,370,000
						0	1,525,000
						0	5,650,000
						0	500,000
						0	1,490,000



Other Appropriations—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
<b>Contingencies (All Ministries) and New Programs (continued)</b>			
Labour and Citizens' Services			
Corporate Accounting Services Office Move.....		(561,000)	
Labour and Citizens' Services Omnibus.....		(2,000,000)	
Public Safety and Solicitor General			
Adult Custody Division of the Corrections Branch.....		(3,900,000)	
BC Coroners Services.....		(1,000,000)	
Benefits Cost Pressures.....		(653,264)	
Crime Victim Assistance Program.....		(41,000,000)	
Emergency Program Act.....		(10,500,000)	
Natural Hazards.....		(3,000,000)	
RCMP Salary Increase.....		(2,300,000)	
South Asia Earthquake.....		(500,000)	
Tourism, Sport and the Arts			
Pacific Exchange (Culture).....		(5,000,000)	
B.C. Pavilion Corporation and Provincial Capital Commission.....		(4,000,000)	
Transportation			
BC Transit, Coastal Ferry Services and RTP 2000.....		(10,645,000)	
	320,000,000	(289,710,780)	30,289,220
<b>BC Family Bonus</b>			
Voted Appropriation			
BC Family Bonus.....	39,000,000		39,000,000
<b>Commissions on Collection of Public Funds</b>			
Voted Appropriations			
Ministry of Aboriginal Relations and Reconciliations.....	1,000		1,000
Ministry of Advanced Education.....	1,000		1,000
Ministry of Agriculture and Lands.....	30,000		30,000
Ministry of Attorney General.....	1,000		1,000
Ministry of Children and Family Development.....	1,000		1,000
Ministry of Community Services.....	1,000		1,000
Ministry of Economic Development.....	1,000		1,000
Ministry of Education.....	1,000		1,000
Ministry of Employment and Income Assistance.....	480,000		480,000
Ministry of Energy, Mines and Petroleum Resources.....	1,000		1,000
Ministry of Environment.....	1,503,000		1,503,000
Ministry of Finance.....	513,000		513,000
Ministry of Forests and Range.....	1,000		1,000
Ministry of Health.....	988,000		988,000
Ministry of Labour and Citizens' Services.....	1,000		1,000
Ministry of Public Safety and Solicitor General.....	4,251,000		4,251,000
Ministry of Small Business and Revenue.....	54,675,000		54,675,000
Ministry of Tourism, Sport and the Arts.....	1,000		1,000
Ministry of Transportation.....	71,000		71,000
Recoveries.....	(62,521,000)		(62,521,000)
	1,000	0	1,000

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

**Other Appropriations—(Unaudited)—Continued**

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	
						0	561,000
						0	2,000,000
						0	3,900,000
						0	1,000,000
						0	653,264
						0	41,000,000
						0	10,500,000
						0	3,000,000
						0	2,300,000
						0	500,000
						0	5,000,000
						0	4,000,000
						0	10,645,000
0	0	30,000,000	0	0	0	30,000,000	(289,220)
		37,471,676				37,471,676	(1,528,324)
						0	(1,000)
						0	(1,000)
						0	(30,000)
						0	(1,000)
						0	(1,000)
						0	(1,000)
						0	(1,000)
						0	(1,000)
						0	(1,000)
						0	(1,000)
			205,586		(205,586)	0	(480,000)
						0	(1,000)
			1,440,258		(1,440,258)	0	(1,503,000)
			677,750		(677,750)	0	(513,000)
						0	(1,000)
			1,010,566		(1,010,566)	0	(988,000)
						0	(1,000)
			4,437,072		(4,437,072)	0	(4,251,000)
			48,311,258		(48,311,258)	0	(54,675,000)
						0	(1,000)
			164,624		(164,624)	0	(71,000)
						0	62,521,000
0	0	0	56,247,114	0	(56,247,114)	0	(1,000)

Other Appropriations—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
<b>Allowances for Doubtful Revenue Accounts</b>			
Voted Appropriations			
Ministry of Aboriginal Relations and Reconciliations.....	1,000		1,000
Ministry of Advanced Education.....	1,000		1,000
Ministry of Agriculture and Lands.....	1,000		1,000
Ministry of Attorney General.....	4,550,000		4,550,000
Ministry of Children and Family Development.....	50,000		50,000
Ministry of Community Services.....	1,000		1,000
Ministry of Economic Development.....	1,000		1,000
Ministry of Education.....	1,000		1,000
Ministry of Employment and Income Assistance.....	9,700,000		9,700,000
Ministry of Energy, Mines and Petroleum Resources.....	1,000		1,000
Ministry of Environment.....	650,000		650,000
Ministry of Finance.....	1,000		1,000
Ministry of Forests and Range.....	1,000		1,000
Ministry of Health.....	139,007,000		139,007,000
Ministry of Labour and Citizens' Services.....	1,000		1,000
Ministry of Public Safety and Solicitor General.....	8,525,000		8,525,000
Ministry of Small Business and Revenue.....	34,075,000		34,075,000
Ministry of Tourism, Sport and the Arts.....	1,000		1,000
Ministry of Transportation.....	6,000		6,000
Recoveries.....	(196,573,000)		(196,573,000)
	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<b>Environmental Appeal Board and Forest Appeals Commission</b>			
Voted Appropriations			
Administration and Support Services.....	1,213,000		1,213,000
Environmental Appeal Board.....	410,000		410,000
Forest Appeals Commission.....	332,000		332,000
	<u>1,955,000</u>	<u>0</u>	<u>1,955,000</u>
<b>Forest Practices Board</b>			
Voted Appropriation			
Forest Practices Board.....	3,607,000		3,607,000
<b>Contingencies – Negotiating Framework Incentive (All Ministries)</b>			
Voted Appropriation			
Contingencies – Negotiating Framework Incentive (All Ministries).....		1,000,000,000	1,000,000,000
<b>Statutory—</b>			
Payments Based on Contributions.....			0
<b>Special Accounts—</b>			
Insurance and Risk Management .....			0
Unclaimed Property.....	75,000		75,000
Livestock Protection.....		110,332	110,332
<b>Transfer from the Livestock Protection Special Account</b>			
<b>to the General Account.....</b>		<u>(110,332)</u>	<u>(110,332)</u>
<b>Total Expense.....</b>	<u><u>364,639,000</u></u>	<u><u>710,289,220</u></u>	<u><u>1,074,928,220</u></u>
<b>Breakdown of Other Authorizations—</b>			
Supplementary Estimates No. 1.....	1,000,000,000		
Contingencies (All Ministries) and New Programs.....	(289,710,780)		
Statutory Appropriations—Special Account.....	110,332		
Inter-account transfer.....	(110,332)		
	<u><u>710,289,220</u></u>		

PROVINCE OF BRITISH COLUMBIA  
PUBLIC ACCOUNTS 2005/06

Other Appropriations—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	
						0	(1,000)
						0	(1,000)
						0	(1,000)
			3,131,515		(3,131,515)	0	(4,550,000)
						0	(50,000)
						0	(1,000)
						0	(1,000)
						0	(1,000)
			8,939,181		(8,939,181)	0	(9,700,000)
						0	(1,000)
			650,000		(650,000)	0	(650,000)
			4,556		(4,556)	0	(1,000)
						0	(1,000)
			111,368,892		(111,368,892)	0	(139,007,000)
						0	(1,000)
			9,442,926		(9,442,926)	0	(8,525,000)
			15,918,401		(15,918,401)	0	(34,075,000)
						0	(1,000)
			3,537		(3,537)	0	(6,000)
						0	196,573,000
0	0	0	149,459,008	0	(149,459,008)	0	(1,000)
719,941	274,114		9,271	(61,824)		941,502	(271,498)
	90,529					90,529	(319,471)
3,527	81,660					85,187	(246,813)
723,468	446,303	0	9,271	(61,824)	0	1,117,218	(837,782)
2,118,624	1,428,077	1,000	147			3,547,848	(59,152)
85,450,461		624,259,063				709,709,524	(290,290,476)
	20,786				(20,786)	0	0
3,457,746	3,739,471		28,516,636	(41,872,229)	(1,652,450)	(7,810,826)	(7,810,826)
			75,000			75,000	0
			110,332			110,332	0
			(110,332)			(110,332)	0
91,750,299	5,634,637	691,731,739	234,307,176	(41,934,053)	(207,379,358)	774,110,440	(300,817,780)

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**Summary of Special Accounts<sup>1</sup>**  
**Account Balance**  
**as at March 31, 2006**  
**(In Thousands—Unaudited)**

	Opening Account Balance	Net Revenue (Expense)	Closing Account Balance	Spending Authority Committed	Spending Authority Available
	\$	\$	\$	\$	\$
<b>Revolving</b>					
BC Timber Sales.....	164,632	52,342	216,974	176,662	40,312
Crown Land.....	111,810	(48,764)	63,046	13,046	50,000
First Citizens Fund <sup>2</sup> .....	72,359	(89)	72,270	66,490	5,780
Forest Stand Management Fund.....	65		65	(13,588)	13,653
Forfeited Crime Proceeds Fund.....	499	15	514		514
Health Special Account.....					
Inmate Work Program.....	2,442	69	2,511	144	2,367
Insurance and Risk Management.....	49,767	23,355	73,122	(137,791)	210,913
Livestock Protection.....	110	(110)			
Northern Development Fund.....	14,220	18	14,238	4,317	9,921
Olympic Arts Fund <sup>2</sup> .....	20,229	293	20,522	20,000	522
Physical Fitness and Amateur Sports Fund <sup>2</sup> .....	44,282	134	44,416	42,491	1,925
Production Insurance.....		34,546	34,546	(981)	35,527
Provincial Home Acquisition Wind Up Special Account.....	15,063	124	15,187	104	15,083
Public Guardian and Trustee Operating Account.....	13,518	1,952	15,470	445	15,025
South Moresby Implementation —Forest Replacement.....	25,418	25	25,443		25,443
Sustainable Environment Fund.....	12,974	(2,278)	10,696	(9,509)	20,205
Unclaimed Property.....	75	(75)			
University Endowment Lands Administration.....	30,399	46	30,445	223	30,222
Victims of Crime Act.....	25,378	4,573	29,951		29,951
	<u>603,240</u>	<u>66,176</u>	<u>669,416</u>	<u>162,053</u>	<u>507,363</u>

<sup>1</sup>A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

<sup>2</sup>Spending authority committed represents the endowment of the account, which cannot be spent.

**Summary of Special Accounts  
Operating Statement  
for the Fiscal Year Ended March 31, 2006  
(In Thousands–Unaudited)**

	Revenue from Third Parties \$	Revenue from Appropriation \$	Total Revenue \$	(Expense) \$	Net Revenue (Expense) \$
<b>Revolving</b>					
BC Timber Sales.....	273,763		273,763	(221,421)	52,342
Crown Land.....	123,891		123,891	(172,655)	(48,764)
First Citizens Fund.....	4,085		4,085	(4,174)	(89)
Forest Stand Management Fund.....					
Forfeited Crime Proceeds Fund.....	15		15		15
Health Special Account.....	147,250		147,250	(147,250)	
Inmate Work Program.....	482	542	1,024	(955)	69
Insurance and Risk Management.....	15,544		15,544	7,811	23,355
Livestock Protection.....				(110)	(110)
Northern Development Fund.....	518		518	(500)	18
Olympic Arts Fund.....	925		925	(632)	293
Physical Fitness and Amateur Sports Fund.....	2,334		2,334	(2,200)	134
Production Insurance.....	14,249	31,061	45,310	(10,764)	34,546
Provincial Home Acquisition Wind Up Special Account.....	124		124		124
Public Guardian and Trustee Operating Account.....	11,393	7,112	18,505	(16,553)	1,952
South Moresby Implementation —Forest Replacement.....	720		720	(695)	25
Sustainable Environment Fund.....	33,427		33,427	(35,705)	(2,278)
Unclaimed Property.....				(75)	(75)
University Endowment Lands Administration.....	4,251		4,251	(4,205)	46
Victims of Crime Act.....	11,892		11,892	(7,319)	4,573
	<u>644,863</u>	<u>38,715</u>	<u>683,578</u>	<u>(617,402)</u>	<u>66,176</u>

**Consolidated Revenue Fund**  
**Schedule of Reorganization of 2005/06 Estimates**  
(Unaudited)

Ministry	Transfer to (Transfer from)	Transfers \$	Total by Ministry \$
<b>Ministry of Children and Family Development</b>			
Women's Services, Seniors and Child Care			
Child Care Services.....	(Community Services)		
Executive and Support Services			
Corporate Services.....	(Community Services)		
<b>Ministry of Community Services.....</b>			
Women's Services, Seniors and Child Care			
Child Care Services.....	Children and Family Development		
Executive and Support Services			
Corporate Services.....	Children and Family Development		

## Descriptions of Appropriations

### Legislation

#### Vote 1—Legislation

This vote provides for the operation of the Legislative Assembly and its committees, including basic compensation, special allowances and other allowances for Members of the Legislative Assembly, officials and staff, and for support services and other related costs. Operating costs of the Parliamentary Dining Room are partially recovered from ministries.

### Officers of the Legislature

#### Vote 2—Auditor General

This vote provides for the operations of the Office of the Auditor General. The Auditor General, an officer of the Legislature under the authority of the *Auditor General Act*, exists to help members of the Legislative Assembly hold the government accountable. Through its audit opinions, the Auditor General gives legislators audit assessments about the fairness and reliability of the financial statements and public accounts of the government. The Auditor General also assesses the operations and performance of the government's programs and services. The reports of the Auditor General are tabled with the Legislative Assembly and discussed, in a public forum, with the Public Accounts Committee of the legislature. The Auditor General recovers the costs incurred to provide audit services to parties external to government, such as the Workers' Compensation Board and the British Columbia Investment Management Corporation.

#### Vote 3—Conflict of Interest Commissioner

This vote provides for the operation of the Office of the Conflict of Interest Commissioner. The Commissioner is an officer of the Legislature with a mandate under the *Members' Conflict of Interest Act* to meet the requirements under the Act.

#### Vote 4—Elections BC

This vote provides for the ongoing operating costs of the Office of the Chief Electoral Officer and provides for the administration of provincial elections, plebiscites, voter registration and list maintenance, enumerations, referenda, electoral boundaries, election financing, registration of political parties and constituency associations, recall petitions, initiative petitions and initiative votes, and other aspects of the provincial electoral process. The Chief Electoral Officer is an officer of the Legislature and is responsible for the administration of the *Election Act* and the *Recall and Initiative Act*.

#### Vote 5—Information and Privacy Commissioner

This vote provides for the salaries and expenses of the Office of the Information and Privacy Commissioner (OIPC) and provides for other duties and functions given to the Commissioner by statute. The Commissioner is an officer of the Legislature under the *Freedom of Information and Protection of Privacy Act* (FOIPPA), and (effective January 1, 2004) under the *Personal Information Protection Act* (PIPA), with a broad mandate to protect the rights given to the public under FOIPPA and PIPA. This includes conducting reviews of access to information requests, investigating complaints, monitoring general compliance with the Acts, promoting freedom of information and protection of privacy principles, and overseeing and enforcing the Lobbyist Registry Program pursuant to the *Lobbyist Registration Act*. Costs related to any conferences held by the OIPC are fully recovered from participants and sponsoring agencies.



## Descriptions of Appropriations—Continued

### Officers of the Legislature—Continued

#### Vote 6—Ombudsman

This vote provides for the salaries, benefits, and expenses for the operation of the Office of the Ombudsman. The Ombudsman is an officer of the Legislature, under the authority of the *Ombudsman Act*. The Ombudsman may investigate, either in response to a specific complaint or on the Ombudsman's own initiative, the actions and decisions of government bodies. The jurisdiction of the Ombudsman extends to ministries of the province, Crown corporations, provincially appointed agencies, boards and commissions, school districts, colleges, universities, hospitals, governing bodies of professional and occupational associations, local governments, regional districts, and any other authorities listed in the schedule of the *Ombudsman Act*. The Ombudsman may undertake initiatives to increase public understanding of the role of the Ombudsman, and to improve government's and other public bodies' commitment to respect the principles of administrative fairness and natural justice. Internal recoveries are for costs incurred in the provision of services to other officers of the Legislature and for the distribution of materials, developed by the office, to ministries or agencies of government. External recoveries are for the costs of services provided for in the vote and for distribution of materials. This vote also provides for Case Tracker database services to other officers of the Legislature or similar agencies inside/outside British Columbia on a fee-for-service basis.

#### Vote 7—Police Complaint Commissioner

This vote provides for the salaries and benefits and expenses of the Police Complaint Commissioner and staff and the costs incurred by the Office of the Police Complaint Commissioner in dealing with complaints against municipal police and members of policing units designated by the Lieutenant Governor in Council. The Police Complaint Commissioner is an officer of the Legislature, under the authority of the *Police Act*.

### Office of the Premier

#### Vote 8—Office of the Premier

This vote provides for programs and operations described in the voted appropriations under the following three core businesses: Intergovernmental Relations Secretariat, Deputy Ministers' Policy Secretariat, and Executive and Support Services.

#### INTERGOVERNMENTAL RELATIONS SECRETARIAT

Voted Appropriation Description: This sub-vote provides for management and administrative support for the Executive Council in the development and coordination of advice, policy, negotiations, issues management, and public consultation relating to federal-provincial, inter-provincial, and international relations initiatives. This includes support for the Premier, the Minister of State for Intergovernmental Relations and Cabinet participation in First Ministers' Conferences, Premiers' Conferences, ministerial conferences, and international conferences. The sub-vote manages "*The Canada-British Columbia General Agreement on the Promotion of Official Languages*". This sub-vote also provides for costs of official ceremonies, programs for visiting dignitaries, government-hosted functions, and government honours and awards by authority of the *Provincial Symbols and Honours Act*. A portion of costs associated with these services may be recovered from ministries, special offices, other levels of government, and participating bodies.

#### DEPUTY MINISTERS' POLICY SECRETARIAT

Voted Appropriation Description: This sub-vote provides for the Deputy Ministers' Policy Secretariat to provide policy analysis and support to the Deputy Minister's Committee – Natural Resources and the Economy, and the Deputy Minister's Committee – Social Development in their work on cross-ministry and corporate projects. Funding is for salaries, benefits and other expenses incurred in providing policy, planning and operational support. A portion of costs associated with these services may be recovered from Ministries, special offices and participating bodies.

## Descriptions of Appropriations—Continued

### Office of the Premier—Continued

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the offices of the Premier and the Minister of State for Intergovernmental Relations, and includes salaries, benefits, allowances, and operating expenses for the Premier, the Minister of State, and their staff; the management of cross-government issues and corporate planning, and funding for cross-government and other initiatives that support the government's mandate; support of the Executive Council, including Cabinet and government administration, as well as the salaries, benefits, allowances and operating expenses for the deputy ministers' office; salaries and other expenses incurred in providing policy, planning and operational support to Cabinet and its committees and for the planning and coordination of legislative priorities. A portion of costs associated with these services may be recovered from ministries, special offices and participating bodies.

Statutory Account

#### PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

### Ministry of Aboriginal Relations and Reconciliation

Vote 9—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Negotiations, Aboriginal Relations, Economic Development and Executive and Support Services.

#### NEGOTIATIONS

Voted Appropriation Description: This sub-vote provides for the province's participation in the negotiation of treaties, interim agreements, and other arrangements with First Nations and the federal government, including consultation with First Nations and others; treaty mandate and policy development; cross-government coordination of consultation, accommodation, reconciliation and treaty implementation initiatives; assistance to First Nations and others in respect of their participation in consultations and in the treaty process; treaty related measures; the resolution of land and resource issues and the enhancement of First Nation involvement in economic development; with First Nations, develop and implement a new consultation and accommodation framework for respecting Aboriginal rights and title in the absence of treaties; and service planning, performance measurement, and support services for the above. This sub-vote also provides for the settlement and implementation costs of treaty agreements that have been ratified by British Columbia, Canada and First Nations; payment to the McLeod Lake Indian Band under the McLeod Lake Indian Band Treaty Number 8 Adhesion and Settlement Agreement and for third party costs; and for initiatives to enable the acquisition of lands for treaty settlement purposes. Recoveries are received from the federal government, and provincial crown agencies and commissions for costs incurred pursuant to agreements and from other parties both internal and external to government for ministry services provided for in this sub-vote.

#### ABORIGINAL RELATIONS

Voted Appropriation Description: This sub-vote provides for support for the development of effective working relationships with First Nations and Aboriginal communities, the provision of integrated advice, identification of opportunities, removal of barriers and coordination of resources and services provided to Aboriginal people, provides leadership around policy development and provides support to Aboriginal advisory bodies, including the First Citizens' Forum and First Peoples' Heritage, Language and Culture Council; and provides administration of the First Citizens Fund

## Descriptions of Appropriations—Continued

### Ministry of Aboriginal Relations and Reconciliation—Continued

Special Account and related transfers, support of inner-city partnerships, including the Vancouver Agreement, in collaboration with other ministries support for the development of an integrated First Nations Tourism and Cultural strategy, a national blueprint to raise Aboriginal Health outcomes, the development of a comprehensive strategy to better coordinate funding and support for Aboriginal children's services, participation in Aboriginal child care and literacy programs and for development of new job opportunities for Aboriginal people. Government transfers are provided to support Aboriginal initiatives through partnerships, and Aboriginal socio-economic development projects and cultural initiatives. Recoveries are received from parties external to government and from internal sources for ministry services provided for in this sub-vote.

#### ECONOMIC DEVELOPMENT

Voted Appropriation Description: This sub-vote provides for support of economic development opportunities for First Nations. Funding is provided to improve access to training, expand business skills and knowledge and to stimulate economic development by encouraging First Nation entrepreneurship, enterprise and participation in the BC economy.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Aboriginal Relations and Reconciliation, including salaries, benefits, allowances and operating expenses of the Minister and the Minister's staff; executive direction and administrative services for the operating programs of the ministry, including financial administration and budget coordination, strategic and business planning and reporting, information and privacy, records management, human resources, office management and accommodation and information systems. Recoveries are received from parties external to government and from internal sources for ministry services provided for in this sub-vote.

#### Statutory Account

#### NEW RELATIONSHIP TRUST ACT

This account was established under the authority of the *Financial Administration Act* (S.B.C. 2006, chap. 6, sec. 15). This section of the Act authorizes a grant to the New Relationship Trust.

#### Operating Expense by Core Business

#### FIRST CITIZENS FUND

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969*, was continued under the *Funds Control Act, 1979*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*. The account promotes the economic, social and cultural well being of members of First Nations who are residents of British Columbia, by providing financial assistance through loan guarantees and government transfers. Interest attributable to the account balance is credited to the account as revenue. Expense consist of government transfers in support of cultural, educational and economic opportunities including student bursaries, heritage, language and culture programs, native friendship centre operations, and economic development programs. The account also provides funds for the administration costs of certain social and economic development programs. The account balance was increased by \$9 million effective before April 1, 2002 and by \$9 million on April 1, 2002 and each subsequent April 1, up to and including April 1, 2004, under the authority of the *Special Account Appropriation and Control Act 2001*. No financing transactions are provided for under this account. Spending authority committed represents the endowment of the account, which cannot be spent.

#### Loans, Investments and Other Requirements by Core Business

## Descriptions of Appropriations—Continued

### Ministry of Aboriginal Relations and Reconciliation—Continued

#### NEGOTIATIONS

Treaty Settlement and Implementation Costs—Disbursements are made to First Nations in accordance with treaty agreements and for the implementation costs of the agreements. These disbursements are amortized over the period of the capital transfer identified in legislated treaty agreements. Land is also purchased and held for treaty settlement purposes.

### Ministry of Advanced Education

#### Vote 10—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Educational Institutions and Organizations, Student Financial Assistance, Debt Service Costs and Amortization of Prepaid Capital Advances, Research and Technology, and Executive and Support Services.

#### EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS

Voted Appropriation Description: This sub-vote provides funding to universities, university colleges, colleges, institutes, educational agencies, and other organizations to support the post secondary education system. This sub-vote also provides transfers for research, scholarships, bursaries, and other initiatives related to post secondary education. Recoveries are received from the federal government in accordance with federal/provincial agreements.

#### STUDENT FINANCIAL ASSISTANCE PROGRAMS

Voted Appropriation Description: This sub-vote provides for financial, income and other assistance to and for students including interest on student loans issued by financial institutions under these programs, debt service costs on loans issued by the province, provisions for future liabilities on student loans, transfers to students, and transfers for initiatives that enhance student performance. Recoveries are received from students for student loan interest repayments.

#### DEBT SERVICE COSTS AND AMORTIZATION OF PREPAID CAPITAL ADVANCES

Voted Appropriations Description: This sub-vote provides for the payment of short and long term debt service costs for approved capital projects including new buildings, equipment, renovations, and improvements to existing university, university college, college, institute and agency facilities, and interest payments on matching funds relating to the Canada Foundation for Innovation Program for research infrastructure projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against debt service costs. This sub-vote also provides for amortization of funds advanced for capital projects including new buildings, renovations and improvements, and equipment purchases.

#### RESEARCH AND TECHNOLOGY

Voted Appropriation Description: This sub-vote provides funding to support research and technology including grants to the BC Innovation Council. This sub-vote also provides funding to support the Premier's Technology Council.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for ministry leadership and direction, establishment of policy and accountability, and provides program support for the post secondary system. This sub-vote also provides for consumer protection with respect to private post-secondary institutions and quality assessment for public and private post secondary degree granting institutions. This sub-vote also provides for the office of the Minister of Advanced Education, and includes salaries, benefits, allowances, and operating expenses of the minister and the minister's staff. Transfers are provided for post secondary development and implementation activities, research, and national and international education initiatives. Recoveries are received from participation in federal/provincial agreements and activities, and for ministry services provided for in this sub-vote. Financial, human resources, information resources, administrative, freedom of information and privacy, and general services and assistance are provided to the Ministry of Advanced Education by the Ministry of Education, Management Services Division.

## Descriptions of Appropriations—Continued

### Ministry of Advanced Education—Continued

Statutory Account

#### PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Loans, Investments and Other Requirements by Core Business

#### STUDENT FINANCIAL ASSISTANCE PROGRAMS

British Columbia Student Loan Program—Disbursements represent expenditures associated with loans under the British Columbia Student Assistance Program. Receipts represent principal repayments on outstanding loans. Administration costs are funded through the ministry's voted appropriations.

Prepaid Capital Advances by Core Business

#### EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS

Post Secondary Institutions—Disbursements are provided to universities, university colleges, colleges, institutes and agencies for approved capital projects, including new buildings, renovations and improvements, equipment and capital leases.

### Ministry of Agriculture and Lands

Vote 11—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following core businesses: Food Industry Development, Agriculture and Aquaculture Management, Risk Management, Crown Land Administration and Executive and Support Services.

#### FOOD INDUSTRY DEVELOPMENT

Voted Appropriation Description: This sub-vote provides for food industry development including competitiveness, resource management and development, agriculture planning with local governments; animal and aquatic animal health; information capture and dissemination; licensing per statutes and regulations; industry awareness, education, facilitation of research and innovation. This sub-vote also provides for specialized technical services to individuals or organizations internal and external to government to achieve objectives. Recoveries are received from the federal government and parties external to government for ministry services provided for in this sub-vote.

#### AGRICULTURE AND AQUACULTURE MANAGEMENT

Voted Appropriation Description: This sub-vote provides for agriculture and aquaculture management including development, planning with local governments; plant health; information capture and dissemination; licensing per statutes and regulations; industry awareness, education, facilitation of research, and innovation. This sub-vote also provides for specialized technical services to individuals or organizations internal and external to government to achieve objectives. This sub-vote also provides for the operation of the Farm Industry Review Board which is responsible for supervising the operations of the marketing boards and commissions formed under the *Natural Products Marketing (BC) Act*, hearing related appeals on regulated marketing issues and for hearing complaints and conducting inquiries related to farm practices under the *Farm Practices Protection (Right to Farm) Act*. Recoveries are received from the federal government and parties external to government for ministry and Farm Industry Review Board services provided for in this sub-vote.

## Descriptions of Appropriations—Continued

### Ministry of Agriculture and Lands—Continued

#### RISK MANAGEMENT

Voted Appropriation Description: This sub-vote provides for the management of provincial and federal-provincial agriculture risk management programs and insurance schemes and funding of programs and trusts. Recoveries are received from the federal government and parties external to government for ministry services and programs provided for in this sub-vote.

Statutory Appropriations Description: This statutory appropriation provides for the Production Insurance Account which is governed under the *Special Accounts Appropriation and Control Act*. Authority to operate the Production Insurance scheme is derived from the *Insurance for Crops Act*.

#### CROWN LAND ADMINISTRATION

Voted Appropriation Description: This sub-vote provides for the development and implementation of strategic and operational policy and legislation associated with Crown land administration across the Province. It includes a wide range of Crown land administrative activities including support to regional Crown land adjudication processes, Aboriginal relations, establishing fee rates, determining optimal development and use of Crown land, developing decision-support tools, ensuring compliance, public reporting, support to land use planning, intergovernmental relations and the management, assessment and remediation of contaminated sites on Crown land. Costs may be recovered from other ministries, other levels of government, organizations and individuals for services described within this sub-vote.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the Minister of Agriculture and Lands and includes salaries, benefits, allowances and operating expenses of the minister's staff. This sub-vote also provides for the executive direction and administrative services for the operating programs of the ministry, including finance, administration and budget coordination, strategic and business planning and reporting, human resources, office management and accommodation, information management services and systems and freedom of information, protection of privacy and records management. Recoveries are received from the federal government and parties external to government for ministry services provided for in this sub-vote.

#### Vote 12—Agricultural Land Commission

This vote provides for the operations described in the voted appropriations under the core business Agriculture Land Commission.

#### AGRICULTURAL LAND COMMISSION

Voted Appropriation Description: This vote provides for the operation of the Agricultural Land Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for preserving the scarce supply of agricultural land in the province through policies and programs that foster long-term sustainability and encourage farm businesses. The commission responds to the needs of farmers, landowners, applicants, local governments and others. A portion of fees for the applications made under the *Agricultural Land Commission Act* are retained by local governments for services provided in the application process. Costs are recovered from ministries and organizations and individuals for services described within this vote.

## Descriptions of Appropriations—Continued

### Ministry of Agriculture and Lands—Continued

#### Vote 13—Integrated Land Management Bureau

This vote provides for the operations described in the voted appropriation under the core business Integrated Land Management Bureau.

#### INTEGRATED LAND MANAGEMENT BUREAU

Voted Appropriation Description: This vote provides for management of Crown land, resources and information. This sub-vote includes a coordinated approach for the recovery of broad-ranging species at risk, development and maintenance of strategic and operational land use plans and provincial base maps; and administration and delivery of programs that collect, record, manage and co-ordinate land and natural resource data, including Crown land tenures. This sub-vote provides for negotiation and reconciliation with First Nations, regional economic development through "single point of contact" centres; and development of strategic partnerships with other governments, industry, academia and organizations. The regional offices provide access to Crown land and resources, including applications, permits, licences, tenures and related authorizations, and interpretive services for resource information, maps and resource management plans.

This vote also provides for partial operational funding for the office of the Minister of State for Resort Development, and for the executive direction and administration of the bureau including finance, administration, strategic human resources, information management services and systems, information and privacy, land and other revenue collection and trust fund management for the bureau operations, programs and clients. Transfers from other resource agencies are provided for activities concerned with sustainable resource use and land-related activities and processes. Costs are recovered from ministries, other level of government, organizations and individuals for services described within this sub-vote.

#### Statutory Accounts

#### FUNDING PRODUCTION INSURANCE SPECIAL ACCOUNT

This account was established as a Special Account under the *Special Account Appropriations and Control Act*. The Act funds this Special Account.

#### PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

#### Operating Expense by Core Business

#### STATUTORY—CROWN LAND

This statutory account provides for operations described in the statutory appropriation under the core business Crown Land.

#### Special Account

#### CROWN LAND

This account was originally created as a fund by authority of Section 7 of the *Department of Housing Act, 1973*, was replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act*, and was changed to a Special Account under the *Special Accounts Appropriations and Control Act, 1982*.

Revenue sources include land sales, land exchanges, land tenures, royalty revenues, interest income, sales of density

## Descriptions of Appropriations—Continued

### Ministry of Agriculture and Lands—Continued

allotments pursuant to community plans, and fees. Costs of development reflect those costs directly associated with the acquisition, servicing, development and disposition of Crown land. Expenses include costs such as reporting, clean-up and Crown land servicing. Receipts represent repayment of outstanding loans and deposits made on pending sales.

This Special Account now includes the write-up from book value to market value (revenue) and related expenses associated with providing Free Crown Grants and Nominal Rent Tenures at less than fair market value, in accordance with generally accepted accounting principles. Free Crown Grants are grants of Crown land, and Nominal Rent Tenures are leases of Crown land to organizations inside or outside of the government reporting entity, usually provided free or at a nominal value. An expense budget is provided based on an assessment of requirements for Free Crown Grants or Nominal Rent Tenures. As write-ups to fair market value (revenue) are fully offset by grant transfers (expense) to beneficiaries, these transactions do not impact the bottom line for the Special Account or the government's summary accounts.

### PRODUCTION INSURANCE

This account is established as a special account effective April 1, 2005 by Section 9.2 of the *Special Account Appropriations and Control Act* and replaces the Crop Insurance Fund created by a regulation under the *Insurance for Crops Act*. The Production Insurance Program, through an insurance scheme, stabilizes farm income by minimizing, at an individual level, the detrimental economic effects of crop losses due to uncontrollable natural perils. The purpose of this account is to receive production insurance premiums from the federal government, the province, and producers. This account also receives interest on accumulated funds. Expenses include indemnification payments to producers, reinsurance premiums to third parties, and any costs of adjustments. No financing transactions are provided for under this account.

Loans, Investments and Other Requirements by Core Business

### FOOD INDUSTRY DEVELOPMENT

*Agriculture Credit Act*—Receipts represent principal repayments on outstanding loans issued under the *Agriculture Credit Act* which was terminated on March 31, 1995. The *Miscellaneous Statutes Amendments Act, 2003*, provides the provisions for the loan repayments.

### RISK MANAGEMENT

Production Insurance Stabilization—Disbursements are provided to cover deficits in the Production Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the trust account. These advances are fully recovered from Production Insurance Program premium revenue in subsequent years (receipts). The Production Insurance Trust Account was dissolved on March 31, 2005 and has been replaced with the Production Insurance Special Account.

### Ministry of Attorney General

#### Vote 14—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Court Services, Legal Services, Prosecution Services, Justice Services, Multiculturalism and Immigration, and Executive and Support Services.

### COURT SERVICES

Voted Appropriations Description: This sub-vote provides for court registry operations, court administration, prisoner escort and court security support to the Court of Appeal, Supreme Court, and Provincial Court. Recoveries are received from the federal and municipal governments for costs related to ticket enforcement and circuit courts, and from contracted court bailiffs for civil execution services, and from parties or the public for costs associated with services provided.



## Descriptions of Appropriations—Continued

### Ministry of Attorney General—Continued

#### LEGAL SERVICES

Voted Appropriation Description: This sub-vote provides for legal and related services to the province and various agencies, boards, commissions and other organizations, including legal advice, representation in civil litigation, and drafting, preparing, filing and publishing statutes, regulations and Orders in Council. This sub-vote also provides for administration of Orders in Council and appeals to the Executive Council. Recoveries are received from ministries, agencies, boards, commissions, and other organizations for legal and related services provided.

#### PROSECUTION SERVICES

Voted Appropriation Description: This sub-vote provides for the operation of Crown Counsel services, including approval and conduct of criminal prosecutions and appeals of offences, advice to government on all criminal law matters, and responsibility for all other matters mandated by the *Crown Counsel Act*. Recoveries are received from the Victims of Crime Special Account to enable compliance with the *Victims of Crime Act*.

#### JUSTICE SERVICES

Voted Appropriation Description: This sub-vote provides for the administration and management of justice services throughout the province, including civil and family law reform; administrative justice reform; legal aid and other publicly-funded legal counsel services; access to justice services; maintenance enforcement and services associated with interjurisdictional support court orders; alternative-to-court dispute resolution services for separating and divorcing parents and their children; parenting after separation programs; supervised access services; developing and promoting non-adversarial dispute resolution options within the justice system and throughout the government; and public legal education and information coordination. Recoveries are received from the Ministry of Children and Family Development for mediation services relating to child protection and from the federal government for family justice services initiatives projects.

#### MULTICULTURALISM AND IMMIGRATION

Voted Appropriations Description: This sub-vote provides for the coordination of resources and services provided for policy and program development and delivery with respect to multiculturalism and immigration; negotiation and implementation of the Agreement of Canada–British Columbia Co-operation on Immigration; and, settlement services for immigrants. Recoveries are received from the federal government, pursuant to federal/provincial agreements for settlement services.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Attorney General and Minister Responsible for Multiculturalism, including salaries, benefits, allowances and operating expenses of the Attorney General and the minister's staff; executive direction of the ministry, including the Deputy Attorney General's office; policy development; the investigation of matters relating to the administration of the *Correction Act* and court services; and management services for the Ministry of Attorney General and Minister Responsible for Multiculturalism and the Ministry of Public Safety and Solicitor General. Under agreement, management services are also provided to the Ministry of Aboriginal Relations and Reconciliation. This sub-vote also provides for agencies, boards and commissions under the jurisdiction of the Attorney General, and other initiatives sponsored by the Attorney General. The operations of the Public Guardian and Trustee are partially funded by this sub-vote. Recoveries are received from parties for services provided within this sub-vote.

## Descriptions of Appropriations—Continued

### Ministry of Attorney General—Continued

#### Vote 15—Judiciary

This vote provides for ministry programs and operations described in the voted appropriations under the Judiciary core business.

#### JUDICIARY

Voted Appropriations Description: This sub-vote provides for administrative and support services for the Court of Appeal and Supreme Court located in the province and provides for the operational budget for the Provincial Court of British Columbia.

#### Vote 16—*Crown Proceeding Act*

This vote provides for ministry expenditures described in the voted appropriation under the *Crown Proceeding Act* core business.

#### CROWN PROCEEDING ACT

Voted Appropriation Description: This sub-vote provides for the payments made under the authority of the *Crown Proceeding Act*.

#### Vote 17—British Columbia Utilities Commission

This vote provides for the programs and operations described in the voted appropriation under the British Columbia Utilities Commission core business.

#### BRITISH COLUMBIA UTILITIES COMMISSION

Voted Appropriation Description: This sub-vote provides for the operation of the commission as outlined under the *Utilities Commission Act*. Costs of the commission are fully recovered from regulated entities, hearing and project applicants, and parties external to government.

#### Statutory Account

#### PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

#### Operating Expense by Core Business

#### STATUTORY—PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

This statutory account provides for the programs and operations in the statutory appropriation under the Public Guardian and Trustee of British Columbia core business.

## Descriptions of Appropriations—Continued

### Ministry of Attorney General—Continued

#### PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

Statutory Appropriations Description: This statutory appropriation provides for the Public Guardian and Trustee of British Columbia Special Account which is governed under the *Public Guardian and Trustee Act*.

Special Account

#### PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

The Public Guardian and Trustee operating account is established as a special account in the general fund of the consolidated revenue fund and is governed by Section 24 of the *Public Guardian and Trustee Act*. The account's revenue sources are client fees, commissions and charges, and transfers from the Ministry Operations Vote. Approved expenses provide for services to clients and program administration. Recoveries are also received from clients and parties external to government.

Loans, Investments and Other Requirements by Core Business

#### EXECUTIVE AND SUPPORT SERVICES

Interest on Trusts and Deposits—Interest earnings are credited (disbursed) to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received (receipts) from the investment of these funds or as specified by provincial statutes. Administration costs are funded through the ministry's voted appropriations.

### Ministry of Children and Family Development

Vote 18—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Child and Family Development; Early Childhood Development, Child Care and Supports to Children with Special Needs; Provincial Services; and Executive and Support Services.

#### CHILD AND FAMILY DEVELOPMENT

Voted Appropriation Description: This sub-vote provides for service support, direct operating costs and local administration of community-based support services for Aboriginal and non-Aboriginal children, youth and families; establishing new governance structures; funding under the *Community Services Interim Authorities Act* or any replacement legislation, the *Child, Family, and Community Service Act*, the *Adoption Act*, the *Youth Justice Act*, the federal *Young Criminal Justice Act*, and the *Mental Health Act*; and other initiatives to support children, youth and families including costs related to transformation of services. Recoveries are received from the federal government for child protection services, children in care and youth justice services and from ministries, other levels of government, organizations, and individuals for contributions to service delivery, repayable benefits, overpayments, and costs arising from third party settlements.

#### EARLY CHILDHOOD DEVELOPMENT, CHILD CARE AND SUPPORTS TO CHILDREN WITH SPECIAL NEEDS

Voted Appropriations Description: This sub-vote provides for service support, direct operating costs and local administration of early childhood development services, services for children and youth with special needs and their families, and child care including child care subsidies to parents and organizations that provide or support child care services. This sub-vote also provides for the administration of the *Child Care BC Act* and the *Child Care Subsidy Act*. Recoveries are received from other levels of government, organizations and individuals for contributions to service delivery repayable benefits, overpayments, and costs arising from third party settlements.

## Descriptions of Appropriations—Continued

### Ministry of Children and Family Development—Continued

#### PROVINCIAL SERVICES

Voted Appropriation Description: This sub-vote provides for program support and administration for young offender services that promote rehabilitation, including youth custody centres and youth forensic psychiatric services to the courts and clients; specialized provincial services under provisions of the *Young Justice Act*, the *Mental Health Act* and the *Forensic Psychiatry Act*; and other services to support children and youth. Recoveries are received from the federal government for youth justice services and from ministries, other levels of government, organizations and individuals for contributions to service delivery, repayable benefits, overpayments and costs arising from third party settlements.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Children and Family Development; the office of the Minister of State for Child Care; partial funding for the office of the Minister of State for Early Childhood Development; overall direction, development and support for ministry services, including central support and advice to the areas of child and family development, early childhood development, child care, children with special needs, and provincial services; and for the administration of the *Human Resource Facility Act*. Recoveries are received from the federal government, organizations and individuals for contributions to service delivery, repayable benefits, overpayments and costs arising from third party settlements.

#### Vote 19—Adult Community Living Services

This vote provides for programs and operations described in the voted appropriations under the following two core businesses: Ministry Services – Adult Community Living and Transfers to Community Living British Columbia (CLBC).

#### MINISTRY SERVICES – ADULT COMMUNITY LIVING

Voted Appropriation Description: This sub-vote provides for services and support to adults with developmental disabilities for the first quarter ended June 30, 2005; establishing a new governance structure effective July 1, 2005; funding for services under the *Community Services Interim Authorities Act* and the *Community Living Authority Act*; costs related to transformation of services; funding for the Office of the Service Quality Advocate which reports directly to the Minister; and general support and advice to the Minister. Recoveries are received from ministries, other levels of government, organizations and individuals for repayable benefits, overpayments, and third party settlements costs.

#### TRANSFERS TO COMMUNITY LIVING BRITISH COLUMBIA

Voted Appropriation Description: This sub-vote provides for transfer payments to Community Living British Columbia (CLBC) for the governance, management, operations, and delivery of services and support to adults with developmental disabilities effective July 1, 2005. Payments for the provision of these services are in accordance with the *Community Services Interim Authorities Act* and the *Community Living Authority Act*.

#### Statutory Account

#### PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

#### Loans, Investments and Other Requirements by Core Business

## Descriptions of Appropriations—Continued

### Ministry of Children and Family Development—Continued

#### EXECUTIVE AND SUPPORT SERVICES

Human Services Providers Financing Program—Receipts represent repayment of loans provided in previous fiscal years for capital purposes to stimulate investment in efficiencies and innovation by British Columbia community social service providers, including funds under the *Human Resource Facility Act*.

### Ministry of Community Services

#### Vote 20—Ministry Operations

The vote provides for ministry programs and operations described in the voted appropriations under the following three core businesses: Local Government; Seniors', Women's and Community Services; and Executive and Support Services.

#### LOCAL GOVERNMENT

Voted Appropriations Description: This sub-vote provides for the administration of the Community Charter, the *Local Government Act*, the *Local Government Grants Act*, financial and other support to local governments and other related organizations, and for the operation of the University Endowment Lands. Recoveries are received from internal and external parties for ministry services provided for in this sub-vote.

Statutory Appropriation Description: This statutory appropriation provides for the University Endowment Lands Administration Special Account, which is governed under the *University Endowment Land Act, 1979*.

#### SENIORS', WOMEN'S AND COMMUNITY SERVICES

Voted Appropriations Description: This sub-vote provides for policy development and support for seniors' and women's issues and community services including inner-city partnerships, the Vancouver Agreement, community transition, support services to women and their dependent children who have experienced, or are at risk of, abuse, mentoring for women re-entering the workforce, and the Premier's Council on Aging and Seniors' Issues. Recoveries are received from external parties for ministry services provided for in this sub-vote.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the offices of the Minister of Community Services and the Minister of Responsible for Seniors' and Women's including salaries, benefits, allowances, and operating expenses of the ministers' staff and the salaries, benefits, allowances and operating expenses of the Minister of State for Immigrations and Multicultural Services and the Minister of State for Women's and Seniors' Services prior to the June 2005 government reorganization. The sub-vote also provides for executive direction of the Ministry of Community Services and administrative services for the operating programs of the Ministry of Community Services and the Ministry of Tourism, Sports and the Arts, including financial administration and budget coordination, strategic and business planning and reporting, information and privacy, records management, human resources, office management and accommodation, and information systems. Recoveries are received from internal and external parties for ministry services provided for in this sub-vote.

#### Vote 21—BC Public Service Agency

This vote provides for the British Columbia Public Service Agency programs and operations described in the voted appropriations under the following six core businesses: Leadership and Learning Centre; Client Services; Hiring and Business Transformation; Employee Relations; Compensation; Benefits and Policy; and Executive and Support Services.

## Descriptions of Appropriations—Continued

### Ministry of Community Services—Continued

#### LEADERSHIP AND LEARNING CENTRE

Voted Appropriation Description: This sub-vote provides for employee and organizational development activities and programs focused on achieving excellence in public service, design and delivery of corporate learning and development programs including executive development, orientation, succession planning, transition services, recognition and awards. Recoveries are received from ministries for services provided within this sub-vote.

#### CLIENT SERVICES

Voted Appropriation Description: This sub-vote provides for a broad range of human resource services to government and other clients including advisory services on organizational design, compensation, staffing, employee relations, occupational safety and health, workforce adjustment, disability case management, and other activities related to human resource management. Recoveries are received from ministries, Crown corporations and other public sector employers for services provided within this sub-vote.

#### HIRING AND BUSINESS TRANSFORMATION

Voted Appropriation Description: This sub-vote provides for a broad range of specialist client services in hiring specialist services and executive recruitment and facilitates transformative change within the human resource function in order to enhance client satisfaction, improve efficiency, reduce costs and increase innovation. Recoveries are received from ministries for services provided within this sub-vote.

#### EMPLOYEE RELATIONS

Voted Appropriation Description: This sub-vote provides for the negotiation and administration of collective agreements on behalf of government, labour relations and dispute resolution advice, workforce adjustment activities, terms and conditions, settlement payments for grievances, other personnel related settlements, and payment for legal and arbitration services.

#### COMPENSATION, BENEFITS AND POLICY

Voted Appropriations Description: This sub-vote provides for the management and administration of classification and compensation plans, classification dispute resolution, advisory services related to the terms and conditions of employment for excluded employees, management of compensation workflow, service delivery, policy and legislation services. This sub-vote also provides for management and administration of employee benefit plans, the payment of federal and provincial employer contributions, and other corporate programs. Recoveries are received from ministries, Crown corporations, agencies, boards, commissions and other public sector employers for services provided within this sub-vote.

#### EXECUTIVE AND SUPPORT SERVICES (AGENCY)

Voted Appropriations Description: This sub-vote provides for the executive direction of the BC Public Service Agency, administrative support services, policy and program development merit office activities, communications, strategic planning and performance management. Other administrative services, including financial, human resources, information systems, facilities management, freedom of information, protection of privacy, planning and performance management are provided by the Ministry of Finance. Recoveries are received from ministries for services provided within this sub-vote.

#### Special Account

#### UNIVERSITY ENDOWMENT LANDS ADMINISTRATION

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act*, was continued under the *University Endowment Land Act, 1979*, and became a Special Account under the *Special Appropriations Act, 1982*. The account provides for services to residents of the University Endowment Lands.

## Descriptions of Appropriations—Continued

### Ministry of Community Services—Continued

Revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences, and property taxes. Other revenue sources (net of direct costs) include land sales and rent from land tenures.

Expenses represent the transfer to the Ministry Operations Vote of the ratepayers' portion of the costs of providing services.

No financing transactions are provided for under this account.

### Ministry of Economic Development

#### Vote 22—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Improving British Columbia's Investment Climate; Marketing and Promoting British Columbia; Enhancing Economic Development; 2010 Olympic and Paralympic Winter Games Secretariat; and Executive and Support Services.

#### IMPROVING BRITISH COLUMBIA'S INVESTMENT CLIMATE

Voted Appropriation Description: This sub-vote provides for development and enhancement of a positive investment climate and prosperous economy within the province; increasing venture capital; collecting and providing economic and business information on sectors, regions and trends; undertaking analysis of economic conditions; participating in cross-government projects to achieve the province's economic objectives; establishing provincial positions and policies regarding domestic and international trade issues; and providing policy, market access improvements and trade advice to strengthen British Columbia's economic links with trading partners in the Asia-Pacific region.

#### MARKETING AND PROMOTING BRITISH COLUMBIA

Voted Appropriation Description: This sub-vote provides for facilitating trade and investment and communicating British Columbia's advantages and opportunities; administering and financing the Provincial Nominee Program and labour market attachment initiatives for immigrants; delivering effective business immigration programs to attract economic immigration clients to strategic sectors and industries in all regions of the province; showcasing British Columbia at national and international events; planning and managing trade missions to profile British Columbia in key markets; assisting the private sector to leverage identified marketing opportunities. Recoveries are received from parties external to government for services provided under this sub-vote.

#### ENHANCING ECONOMIC DEVELOPMENT THROUGHOUT BRITISH COLUMBIA

Voted Appropriation Description: This sub-vote provides for development of comprehensive economic strategies; working with investors to facilitate economic development and job creation; managing programs and providing financial assistance to improve urban and rural infrastructure throughout the province; administering federal/provincial infrastructure and economic programs; implementing strategies to promote British Columbia and achieve improvements in specific areas such as trade, science and technology; administering international qualification programs and labour market planning; developing worker training strategies and implementing strategic labour market policies; providing funding to the Industry Training Authority; and providing support, including financial assistance, for projects, initiatives and trusts that support economic growth and diversification throughout the province. Recoveries are received from parties external to government for services provided under this sub-vote.

Statutory Appropriation Description: This statutory appropriation provides for the Northern Development Fund Special Account which is governed under the *BC-Alcan Northern Development Fund Act*.

## Descriptions of Appropriations—Continued

### Ministry of Economic Development—Continued

#### 2010 OLYMPIC AND PARALYMPIC WINTER GAMES SECRETARIAT

Voted Appropriations Description: This sub-vote provides for the 2010 Olympic and Paralympic Winter Games Secretariat to coordinate intra and inter-governmental relations; fund initiatives that support the Olympic and Paralympic Games and economic development activities related to the Games throughout the province, including support for organizations such as the Vancouver Organizing Committee. Some costs are partially recovered from external organizations for program service provided under this sub-vote.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Economic Development, administration and ministry executive support including the deputy ministers' offices, financial and human resources, legislation and administrative services, library operations, records management, and information systems. This sub-vote also provides for administrative support services for the Ministry of Energy, Mines and Petroleum Resources and operating assistance grants to the Columbia Basin Trust. This sub-vote also provides for reserves for doubtful accounts and write-downs of investments. Recoveries are received from parties external to government for ministry services provided for in this sub-vote.

#### Statutory Accounts

#### PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

#### Special Accounts

#### NORTHERN DEVELOPMENT FUND

This account was created by the *BC-Alcan Northern Development Fund Act, 1998*. The purpose is to promote sustainable economic development in northwestern British Columbia. Expenses are to support investment in new or existing businesses, to create new employment or stabilize existing employment, to support other goals consistent with the Act, and for the operations of the Nechako-Kitimat Development Fund Society.

Interest earned on the fund balance is credited to the account as revenue.

Administration costs are funded through the Ministry Operations Vote.

No financing transactions are provided for under this account.

#### Loans, Investments and Other Requirements by Core Business

#### EXECUTIVE AND SUPPORT SERVICES

Columbia Basin Accord—Disbursements are for an investment in the Columbia Power Corporations and the Columbia Basin Trust for power projects to be undertaken pursuant to the Province's agreements with the Columbia Basin Trust.



## Descriptions of Appropriations—Continued

### Ministry of Economic Development—Continued

### Ministry of Education

#### Vote 23—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Public Schools, Independent Schools, Debt Service and Amortization, Early Learning and Literacy, Management Services, and Executive and Support Services.

#### PUBLIC SCHOOLS

Voted Appropriation Description: This sub-vote provides for transfers to school districts and others to support the public school system. Recoveries are received from the federal government for expenditures primarily relating to the Official Languages in Education Protocol.

#### INDEPENDENT SCHOOLS

Voted Appropriation Description: This sub-vote provides for transfers to eligible independent schools and others to support the independent school system.

#### DEBT SERVICE AND AMORTIZATION

Voted Appropriations Description: This sub-vote provides for the payment of short and long term debt service costs for approved capital construction projects, buses and equipment purchases. Sinking fund assets, which are used to pay off existing debt obligations, earn interest that is netted against debt service costs. This sub-vote also provides for the amortization of funds advanced for capital projects including school sites, portables, capital leases, buses, and equipment purchases. Recoveries are received from the federal government for expenditures relating to the Official Languages in Education Protocol.

#### EARLY LEARNING AND LITERACY

Voted Appropriation Description: This sub-vote provides for the administration of the *Library Act*. Additionally, transfers are provided to support the public library system and programs that promote literacy in communities and schools. Recoveries are received from miscellaneous sources including fees from Public Libraries for the Community Library Training Program.

#### MANAGEMENT SERVICES

Voted Appropriation Description: This sub-vote provides for corporate support services to operating programs including financial services, human resources services, information management services, administrative services, freedom of information and privacy services, and general services and assistance to Ministry of Advanced Education and the Ministry of Education and boards, agencies and commissions supported by those Ministries. Recoveries are received from miscellaneous sources including cost recovery for Freedom of Information requests

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for executive direction for the ministry and management and program support for K-12 education programs. This sub-vote also provides for the office of the Minister of Education and includes salaries, benefits, allowances, and operating expenses of the minister and minister's staff. Transfers are provided for education development and implementation activities. Recoveries are received from various sources including public and independent schools for Common Student Information System fees, general education development test fees, participation in federal/provincial agreements and activities, other governments, and other sources such as exam fees and ministry reports.

## Descriptions of Appropriations—Continued

### Ministry of Education—Continued

Prepaid Capital Advances by Core Business

#### PUBLIC SCHOOLS

Schools—Disbursements are provided for approved school capital projects including construction, school site acquisition, portable facilities, capital leases, and bus and equipment purchases.

Statutory Account

#### PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

### Ministry of Employment and Income Assistance

Vote 24—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Employment Programs, Temporary Assistance, Disability Assistance, Supplementary Assistance, Employment and Assistance Appeal Tribunal, and Executive and Support Services.

#### EMPLOYMENT PROGRAMS

Voted Appropriation Description: This sub-vote provides for programs to assist eligible individuals to find sustainable employment and may include directed job search, job placement programs and/or specific training for employment. It also provides for specialized employment programs to support individuals, including those with disabilities or persistent multiple barriers to employment. This sub-vote also provides for salaries and benefits for individuals with disabilities receiving on the job training under the public service employment program. Recoveries are received from ministries and from parties external to government under cost sharing agreements for programs.

#### TEMPORARY ASSISTANCE

Voted Appropriation Description: This sub-vote provides for temporary assistance in accordance with the *Employment and Assistance Act* for the family units of eligible individuals who are capable of financial independence through employment or are unable to seek work because of a prescribed short-term medical or other condition, or who have persistent multiple barriers to employment. Recoveries are received from assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, from repayable assistance and overpayments.

#### DISABILITY ASSISTANCE

Voted Appropriation Description: This sub-vote provides for disability assistance in accordance with the *Employment and Assistance for Persons with Disabilities Act* for the family units of eligible individuals with disabilities who are not expected to gain financial independence through employment or who are seeking work. Recoveries are received from assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments.

## Descriptions of Appropriations—Continued

### Ministry of Employment and Income Assistance—Continued

#### SUPPLEMENTARY ASSISTANCE

Voted Appropriation Description: This sub-vote provides for health and other supports for family units of eligible individuals in accordance with the *Employment and Assistance Act* and *Employment and Assistance for Persons with Disabilities Act*, and for programs that promote the purposes of the legislation. Recoveries are received from Bus Pass Program user fees, from assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments.

#### EMPLOYMENT AND ASSISTANCE APPEAL TRIBUNAL

Voted Appropriation Description: This sub-vote provides for salaries, benefits, allowances, operating and related expenses for a single-level, regionally based appeal system through the Employment and Assistance Appeal Tribunal established under the *Employment and Assistance Act*.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Employment and Income Assistance. It provides for leadership, direction and administrative support services for the operating programs of the ministry. This includes: strategic and business planning, financial administration and budget co-ordination, human resources, asset and risk management, prevention, compliance and enforcement, information technology, records management, freedom of information, and protection of privacy. It also provides for corporate and community based service delivery, including services provided by ministries and agencies on behalf of the ministry. Costs are recovered from ministries and from parties external to government for services provided for in this sub-vote.

### Ministry of Energy, Mines and Petroleum Resources

#### Vote 25—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Oil and Gas, Offshore Oil and Gas, Mining and Minerals, Electricity and Alternative Energy, and Executive and Support Services.

#### OIL AND GAS

Voted Appropriation Description: This sub-vote provides for management of the province's natural gas and petroleum resources, including selling, issuing and administering petroleum and natural gas tenures; facilitating infrastructure development to improve access to oil and gas resources; undertaking economic and financial analysis to develop policies and programs; identifying, stimulating and facilitating development opportunities; providing information to the public; streamlining provincial regulations that apply to the oil and gas sector; representing the province's interests before energy regulatory tribunals and developing and maintaining petroleum geology databases.

#### OFFSHORE OIL AND GAS

Voted Appropriation Description: This sub-vote provides for the salaries, benefits and operating expenses related to government's management of offshore oil and gas resources. This sub-vote also includes expenses for developing policies and programs to identify, stimulate, market and facilitate British Columbia's offshore oil and gas development opportunities; external relations; consulting with First Nations and other stakeholders and providing information to the public. This sub-vote also provides for negotiating and implementing agreements with other governments, First Nations and non-governmental organizations regarding the fiscal, regulatory, scientific health, safety, environmental, socio-economic and financial aspects of offshore oil and gas development and ocean management.

## Descriptions of Appropriations—Continued

### Ministry of Energy, Mines and Petroleum Resources—Continued

#### MINING AND MINERALS

Voted Appropriation Description: This sub-vote provides for management of the province's mining resources and regulation of the industries that explore for and develop these resources by regulating mineral, coal, industrial mineral and aggregate industries for health and safety and environmental responsibility, promoting the mineral exploration and mining industry; issuing and administering mineral, coal and aggregate exploration and mining tenures; maintaining a tenure registry; permitting exploration and mining operations; enforcing provincial legislation and regulations; reviewing and developing legislation, regulations and policies; providing a regulatory framework to protect the public interest; consulting with communities, First Nations, non-governmental organizations and other governments; providing information to the public; developing and delivering geo-science databases and surveys; working with industry and providing financial assistance to other organizations to collect and publish baseline geoscience information; providing assistance and advice to prospectors and exploration companies; and undertaking economic and financial analysis to provide measures to enhance exploration and mining investment attractiveness.

#### ELECTRICITY AND ALTERNATIVE ENERGY

Voted Appropriation Description: This sub-vote provides for development of legislation, policies and programs to support all forms of electrical power generation, alternative energy sources, energy conservation and efficiency measures, and leading edge technologies, including issuing and maintaining tenures for geothermal and wind resources; supporting the Energy Task Force; providing policy advice or direction to electrical utilities and the regulator, the British Columbia Utilities Commission; fostering private sector investment in new electricity resources; providing operational policy support for independent power producers and receiving funds from the federal government.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the offices of the Minister of Energy, Mines and Petroleum Resources and the Minister of State for Mining and includes salaries, benefits, allowances and operating expenses for the ministers and the ministers' staff; administration and executive support including the Deputy Minister's office, marketing and external relations, strategic human resources and correspondence and aboriginal policy and programs. Under an agreement, the Ministry of Economic Development provides administrative support services to the ministry.

#### Vote 26—Contracts and Funding Arrangements

This vote provides for programs described in the voted appropriations under the Contracts and Funding Arrangements core business.

#### CONTRACTS AND FUNDING ARRANGEMENTS

Voted Appropriations Description: This sub-vote provides for transfers to First Nations to share revenue received from petroleum, natural gas and minerals extraction in accordance with the federal/provincial agreement as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act* and agreements with other First Nations and for payments required under the Vancouver Island Natural Gas Pipeline Agreement.

#### Statutory Accounts

#### PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

## Descriptions of Appropriations—Continued

### Ministry of Energy, Mines and Petroleum Resources—Continued

Revenue Collected For, and Transferred to, Other Entities By Core Business

#### OIL AND GAS

*Oil and Gas Commission Act*—Disbursements are provided by the province to the Oil and Gas Commission under the *Oil and Gas Commission Act* with respect to oil and gas industry fees collected on behalf of the Commission under the *Petroleum and Natural Gas Act* and the *Pipeline Act*, and the levy assessed and collected on behalf of the Commission under the *Oil and Gas Commission Levy Regulation*.

### Ministry of Environment

Vote 27—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Environmental Stewardship; Water Stewardship; Oceans; Environmental Protection; Compliance Operations; and Executive and Support Services.

#### ENVIRONMENTAL STEWARDSHIP

Voted Appropriation Description: This sub-vote provides for the management and conservation of the province's biodiversity, protection of species at risk, protection and restoration of watersheds, and the protection of fish and wildlife species and their habitats through programs including the protection, inventory, maintenance, and restoration of terrestrial and aquatic ecosystems; protection, rehabilitation and enhancement of fish, wildlife and their habitats; acquisition and management of special areas including provincial parks and protected areas including wildfire awareness and prevention; monitoring and reporting on the state of provincial biodiversity. This sub-vote also provides for diverse park, fish and wildlife outdoor opportunities across the province through programs including maintenance of the provincial park system that provides for day use and overnight use in front country, back country use and boating facilities and services; management of hunting and angling activities and provincial fish culture and stocking programs; and allocation of fish and wildlife resources for recreational and commercial use. Transfers are provided for activities concerned with access, protection and management of the environment and delivery of the provincial fish culture and stocking program and outdoor opportunities. Recoveries are received from ministries, other levels of government, organizations, licensees and individuals, for stumpage from tree removal in parks and protected areas, for activities related to maintaining ecosystem health and for other services provided for in the sub-vote.

#### WATER STEWARDSHIP

Voted Appropriation Description: This sub-vote provides for the protection and maintenance of conditions essential for sustaining the quantity and quality of the water resource (both source and ground) in the short and long term, including implementation of the Ministry's responsibilities for source water protection under the Action Plan for Safe Drinking Water in BC and the Ground Water Protection Regulation; supporting communities to integrate water resource management into municipal and regional planning and development programs and fostering a water-aware public. This sub-vote also provides for water licensing; dam and dike safety; flood hazard management; flood and drought forecasting; water regional operations; source water protection; groundwater; water allocation and regulation; water planning; water science and information; water utility regulation; water rental remissions for implementation of water use plans; and collecting, recording, managing and co-ordinating water and related inventories and data. Recoveries are received from ministries, other levels of government, organizations and individuals, in relation to services provided for in the sub-vote.

## Descriptions of Appropriations—Continued

### Ministry of Environment—Continued

#### OCEANS

Vote Appropriation Description: This sub-vote provides for coordination with the federal government on fisheries and oceans issues, including joint provincial-federal strategies on coastal and oceans planning, sustainable oceans industries and a marine protected areas framework, and development and implementation of a BC Fisheries Strategy Framework, in collaboration with federal and provincial agencies, other governments, First Nations and a diverse range of stakeholders. This sub-vote also provides for development and diversification of the fisheries sector; promotion and marketing of BC's seafood industry; development and support of mechanisms to promote and improve the understanding of issues associated with fisheries management in the marine environment, and with the sustainability of wild stocks for coastal communities; and the development of strategies to create jobs and enhance the competitiveness of British Columbia's seafood products. Recoveries are received from ministries, other levels of government, organizations and individuals, in relation to services provided for in the sub-vote.

#### ENVIRONMENTAL PROTECTION

Voted Appropriation Description: This sub-vote provides for clean, healthy and safe water, land and air for all living things through programs including: administering the *Sustainable Environment Fund Act, 1990*; setting standards for monitoring and reporting publicly on ambient air and water quality; leading the provincial response to climate change; reducing and removing contaminating toxins and waste; managing pesticide use; responding to high-risk environmental emergencies; and managing environmental laboratory services. Transfers are provided for activities concerned with access, protection and management of the environment. Costs related to the Sustainable Environment Fund are recovered from the Sustainable Environment Fund Special Account. Recoveries are received from other ministries, other levels of government, organizations and individuals, in relation to services provided for in the sub-vote.

Statutory Appropriation Description: This statutory appropriation provides for the Sustainable Environment Fund Special Account which is governed under the *Sustainable Environment Fund Act*.

#### COMPLIANCE OPERATIONS

Voted Appropriation Description: This sub-vote provides for education and promotion and continuous improvement of compliance with regulatory requirements; inspections, special investigation and enforcement of standards for protection of fish, wildlife, habitat and the environment. Recoveries are received from ministries, other levels of government, organizations and individuals for ministry services and the enforcement of environmental standards.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Environment; corporate business innovation including strategic planning, systems planning, business review and planning, corporate policy development, co-ordination of legislation and intergovernmental relations, program evaluation, economic and regulatory impact analysis; and the management and delivery of programs that report information to the public on the state of environment and environmental trends. This sub-vote also provides for executive direction to the ministry; finance, administrative, strategic human resources, information management services and systems, information and privacy; water and other revenue collection; and trust fund management for ministry operations, programs and clients. Transfers are provided for activities concerned with access, protection and management of the environment. Costs are recovered for ministry services from ministries, other entities within government, other levels of government, organizations, and individuals, and from revenues collected by the ministry.

#### Vote 28—Environmental Assessment Office

This vote provides for the programs and operations described in the voted appropriation under the Environmental Assessment Office core business.

## Descriptions of Appropriations—Continued

### Ministry of Environment—Continued

#### ENVIRONMENTAL ASSESSMENT OFFICE

Voted Appropriation Description: This vote provides for a neutral and publicly-accessible process for the assessment of environmental, economic, social, heritage and health effects of major project proposals in British Columbia, as established under the *Environmental Assessment Act*. The Environmental Assessment Office provides the facilitation, coordination and resources for project assessments which include consultation with members of the public, interest groups, First Nations and other levels of government. Costs are recovered from other ministries, other levels of government, and organizations and individuals external to government for services provided for within this vote.

#### Special Account

#### SUSTAINABLE ENVIRONMENT FUND

This account was created by the *Sustainable Environment Fund Act, 1990*, and subsequent amendments. It provides for the protection of the air, land and water and for environmental renewal by preventing pollution, controlling pollutants and undertaking remediation activities through administration of the *Environmental Management Act*, *Integrated Pest Management Act*, and related regulations.

Revenue is derived from environmental levies, fees, licences, and contributions from the federal government and other organizations and individuals.

Expenses represent a transfer to the Ministry Operations Vote of the Ministry of Environment for administration, the development of policies, legislation and regulations, standards and criteria for discharges and emissions; monitoring and understanding the receiving environment; education and encouragement of activities to prevent pollution; waste reduction; laboratory services; air and water quality; clean-up of contaminated sites; special waste management; soil and water remediation projects; and transfers to local governments, other organizations and individuals to assist in waste management, clean-up of contaminated sites and to support various environmental protection initiatives.

No financing transactions are provided for under this account.

### Ministry of Finance

#### Vote 29—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following seven core businesses: Crown Agencies Secretariat; Financial and Economic Performance and Analysis; Financial Governance, Accounting and Reporting; Treasury; Financial and Corporate Sector Services; Public Sector Employers' Council and Executive and Support Services.

#### CROWN AGENCIES SECRETARIAT

Voted Appropriation Description: This sub-vote provides for the strategic and systematic oversight of Crown corporations including analysis, advice, and co-ordination on governance, accountability, strategic priorities, performance reporting and measurement, mandate/core reviews and cross-Crown agency issues and policies.

#### FINANCIAL AND ECONOMIC PERFORMANCE AND ANALYSIS

Voted Appropriation Description: This sub-vote provides for the operations of Treasury Board Staff. Services include: financial management, economic, revenue, capital, taxation and intergovernmental fiscal relations advice to government. This sub-vote also provides for development and management of the provincial government's budget and three year fiscal plan; production of the Budget and Fiscal Plan, the Estimates, Quarterly Reports and other related documents; development of economic, revenue and spending forecasts; and advice and recommendation to Treasury Board on financial management issues. Costs are partially recovered from ministries, Crown corporations and parties external to government for services provided within this sub-vote.

## Descriptions of Appropriations—Continued

### Ministry of Finance—Continued

#### FINANCIAL GOVERNANCE, ACCOUNTING AND REPORTING

Voted Appropriations Description: This sub-vote provided for the operation of the Office of the Comptroller General. Major responsibilities include: reporting on financial transactions, including ad hoc, monthly and quarterly financial reporting and Public Accounts; governance over financial management and procurement legislation, policy and procedures; analysis and advice on financial administration, accounting and procurement policy issues and process improvements; post payment compliance and payment diversion; activity based management reviews; internal audit and management advisory services pertaining to internal financial and management controls; performance management, accountability, and risk management; special audit investigations; and pre- and post-implementation reviews of major information technology systems. Recoveries are received from ministries and Crown corporations for internal audit services, activity based management reviews, accounting analysis provided by Financial Reporting and Advisory Services and from the Unclaimed Property Special Account for administration costs.

#### TREASURY

Voted Appropriation Description: This sub-vote provides for debt management and banking and cash management services to the government, government bodies and other authorized organizations. Debt management services include: management of the government's borrowing and fiscal agency loan programs; advisory and arranger services in relation to corporate and project finance initiatives; accounting, reporting, forecasting and analysis services relating to the debt of the government reporting entity and the organizations within it; and related financing and liability management services. Banking and cash management of the Consolidated Revenue Fund and related funds; payment and revenue consolidation services; advisory services and support in relation to electronic banking and payments; and related banking and cash management services. The costs of services described in this sub-vote are recovered from ministries (including from the Management of the Public Funds and Debt Vote), and government bodies receiving those services.

#### FINANCIAL AND CORPORATE SECTOR SERVICES

Voted Appropriations Description: This sub-vote provides for policy analysis and advice to government respecting the legislative frameworks for the regulation of the securities industry and the financial services sector, including credit unions, trust companies, insurance companies, insurance distribution intermediaries, captive insurance companies, mortgage brokers, real estate licensees and the real estate market, as well as the legislative frameworks applicable to pension plans, companies, societies, partnerships, condominiums, and the use of personal property as collateral for loans and various liens.

This sub-vote also provides for operation of the Financial Institutions Commission, the Credit Union Deposit Insurance Corporation and the Financial Services Tribunal. It provides for the administrative costs of regulating credit unions, trust companies, insurance companies, captive insurance companies, provincial pension plans, mortgage brokers, sub-mortgage brokers, and multi-family real estate development. It also provides for the oversight of regulated real estate professionals and for the administration of strata property approvals.

This sub-vote also provides for the registration of all business entities, non-profit organizations and cooperatives that operate in British Columbia; the registration and maintenance of security interests (liens) against personal property; the registration of ownership and location of manufactured homes in the province; and the operation of the Auditor Certification Board under the *Business Corporation Act*. In addition the sub-vote provides for the operation of the OneStop Business Registry providing one stop business registration with multiple public sector agencies; one stop business change of address with multiple agencies; and the operation of the BC Business Number Hub providing a unique business number identifier for business to interact with all levels of government. This sub-vote also provides for Registry and Business Number Hub services to other government or their agencies on a fee-for services basis.

Full and partial recoveries are received from parties internal and external to government for services provided within this sub-vote.



## Descriptions of Appropriations—Continued

### Ministry of Finance—Continued

#### PUBLIC SECTOR EMPLOYERS' COUNCIL

Voted Appropriations Description: This sub-vote provides for the operation of the Public Sector Employers' Council and the Council Secretariat, as established under the *Public Sector Employers Act* (PSEA), and includes salaries and remuneration of the secretariat staff, government's financial contributions to employers' associations established under the PSEA and related expenses. The council sets and coordinates strategic directions in human resource management and labour relations, and advises government with respect to labour relations, pensions and compensation-related issues in the public sector. Costs are partially recovered from pension boards.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Finance, for executive, strategic and administrative support for the ministry, including financial, human resources, business planning, information and systems management, freedom of information and privacy services, records services and funding in support of Partnerships British Columbia. Corporate services are provided to the Ministry of Labour and Citizens' Services, Office of the Premier, the BC Public Service Agency (under the responsibility of the Ministry of Community Services) and other entities. This sub-vote also provides for payment of travel expenses, including prescribed allowances to members of the Executive Council, Parliamentary Secretaries and related staff pursuant to Section 7 of the *Legislative Assembly Allowance and Pensions Act* and provides for corporate service expenses incurred for the Executive Council, Intergovernmental Relations, Ministers' offices and other offices. This sub-vote also provides support for Government House and to the development of the fiscal framework for reconciliation with First Nations. Recoveries are received from parties external and internal to government for services provided within this sub-vote.

#### Vote 30—Public Affairs Bureau

This vote provides for programs and operations described in the voted appropriations under the core business Public Affairs Bureau.

#### PUBLIC AFFAIRS BUREAU

Voted Appropriation Description: This sub-vote provides for research, planning, coordination, and delivery of communications programs, policies and services for ministries, special offices, and certain public bodies. Transfers may be provided to Crown corporations, ministries, other levels of government, special offices and private bodies for communications related activities. Recoveries may be received from ministries, special offices, Crown corporations and agencies, other levels of government, public bodies and parties external to government for services provided within this sub-vote.

### Ministry of Forests and Range

#### Vote 31—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following seven core businesses: Protection Against Fire and Pests, Forest Stewardship, Range Stewardship and Grazing, Compliance and Enforcement, Forest Investment, Pricing and Selling Timber and Executive and Support Services.

#### PROTECTION AGAINST FIRE AND PESTS

Voted Appropriation Description: This sub-vote provides for forest protection including fire prevention control in accordance with applicable legislation throughout the province and includes: (a) Fire Preparedness – provides for fire prevention; the infrastructure, personnel, equipment and supplies required to maintain a consistent state of readiness to control and suppress wild fires; and associated research and development. Costs related to the provision of supplies and services may be recovered from other agencies and levels of government, provinces, countries, companies, organizations, individuals, and from annual rent paid into the Consolidated Revenue Fund and timber licence holders and (b) Forest

## Descriptions of Appropriations—Continued

### Ministry of Forests and Range—Continued

Health – provides for forest health activities on parks and protected areas, some viewsapes, crown land, urban areas and other special sites.

#### FOREST STEWARDSHIP

Voted Appropriation Description: This sub–vote provides for provincial forest stewardship and management at provincial, regional and district levels including forest reforestation practices; timber supply planning and determination; control of invasive alien plants; recreation; forest health management; applied research and forest gene resource management; reforestation on land under crown responsibility; and resources inventory. Costs of supplies and services may be recovered from ministries, other levels of government, agencies, organizations and individuals.

Statutory Appropriations Description: This statutory appropriation provides for the Forest Stand Management Fund Special Account and for the South Moresby Forest Replacement Special Account.

#### RANGE STEWARDSHIP AND GRAZING

Voted Appropriation Description: This sub–vote provides for ensuring sound environmental stewardship of the range resource, through the regulation of range practices and forage supply management including allocating, administering and managing range use and grazing leases; evaluating rangeland health and effectiveness of range practices; restoring degraded rangeland ecosystems; and promoting and fostering rangeland use and management. Costs of supplies and services may be recovered from ministries, other levels of government, agencies, organizations and individuals.

#### COMPLIANCE AND ENFORCEMENT

Voted Appropriation Description: This sub–vote provides for all activities related to upholding British Columbia laws to protect the province's forest and range resource under the jurisdiction of the Ministry of Forests and Range including enforcing environmental standards for forest and range management for government and forest and range tenure holders; enforcing revenue policies; combating forest crimes; enforcing regulations to minimize fires, pests and other agents; and enforcing rules governing the use of forest service recreation sites and trails.

#### FOREST INVESTMENT

Voted Appropriation Description: This sub–vote provides for investments in enhanced forest management; resource planning; forest research; silviculture treatments of damaged forests; development and provision of reforestation material and conservation of forest gene resources; forest, range and recreation conservation and protection; the Crown portion of Woodlot licence and Community Forest Agreement areas; strategic land use and sustainable resource management planning; product development; development of markets for British Columbia forest products; and forest sector reform. Planning, administration and delivery is provided through ministries, licensees and third–party agreements. Costs of supplies and services may be recovered from other levels of government, agencies, organizations, and individuals.

#### PRICING AND SELLING TIMBER

Voted Appropriations Description: This sub–vote provides for headquarters, regional, and district activities related to timber tenure administration, timber pricing, access to markets, community diversification and stability for forest dependent communities; research and development of wood products; meeting obligations with First Nations; First Nations' participation in the forest economy; and building and maintaining forest service road and bridge infrastructure to provide access to timber. Costs of supplies and services may be recovered from other ministries, other levels of government, agencies, organizations, and individuals and for fees received from log exports.

## Descriptions of Appropriations—Continued

### Ministry of Forests and Range—Continued

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for executive direction and related support services to the ministry including the offices of the Minister of Forests and Range and the Minister of State for Forestry Operations, and includes salaries, benefits, allowances and operating expenses of the ministers and the ministers' staff; corporate governance and service delivery activities for strategic policy, performance management, legislation development, finance, human resources, freedom of information, executive and executive support, regional and district staff, continuous improvement, best practices initiatives, and information technology strategy and central infrastructure. Funding is also provided for strategic initiatives, such as Forest Policy implementation. Transfers are provided for the integrated management of forest and rangelands. Costs related to the provision of supplies and services may be recovered from other ministries and levels of governments, agencies, organizations, and individuals.

#### Vote 32—Direct Fire

This vote provides for the operations described in the voted appropriations under the core business Protection against Fire and Pests.

#### PROTECTION AGAINST FIRE AND PESTS

Voted Appropriation Descriptions: This sub-vote provides for forest protection including fire prevention control in accordance with applicable legislation throughout the province, control and suppression of wild fires, and ex gratia payments related to these activities and rehabilitation costs. This sub-vote allows for statutory appropriation for fire control under the *Wildfire Act*. Costs related to the provision of supplies and services are recovered from other agencies and other levels of government, provinces, countries, companies, organizations and individuals.

#### Vote 33—Housing and Homelessness

This vote provides for the operations described in the voted appropriations under the core business Housing and Homelessness.

#### HOUSING AND HOMELESSNESS

Voted Appropriation Description: This sub-vote provides for housing programs including housing, building and safety policy development, residential tenancy information and landlord-tenant dispute resolutions services, administration of British Columbia Building and Fire Codes, the *Safety Standards Act*, the *Safety Authority Act* and the *Residential Tenancy Act*. Government transfers are provided to the British Columbia Housing Management Commission for the protection and enhancement of the supply of adequate and affordable housing including the Shelter Aid for Elderly Renters program, the emergency shelter program and for land acquisitions intended for social housing sold at less than market value by the Crown. Government transfers are also provided to the Homeowner Protection Office for assistance to individuals under the Provincial Sales Tax Relief Grant Program.

#### STATUTORY—BC TIMBER SALES

This statutory account provides for programs and operations described in the statutory appropriations under the core business BC Timber Sales.

#### BC TIMBER SALES

Statutory Appropriation Description: This statutory appropriation provides for the BC Timber Sales Special Account.

## Descriptions of Appropriations—Continued

### Ministry of Forests and Range—Continued

#### Statutory Account

#### PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

#### Special Accounts

#### BC TIMBER SALES

This account was established in 1988 through an amendment to section 109 of the *Forest Act*. The purpose of the account is to identify all revenues for BC Timber Sales and to provide an ongoing source of funds to defray the costs of the program.

Revenue is collected from the following sources: upset stumpage, bonus stumpage, annual fees and billings (annual rent, trespass charges, scaling fees and registration fees) incidental to the operation of the program, and sales of logs.

Expenses are for preparing forest development plans and logging plans; assessments required to formulate these plans for timber sales licences; costs of meeting requirements of applicable legislation; construction and maintenance of logging roads and bridges; costs of developing timber sales for auction; protection of forests; administration; costs of selling timber and logs; and other forest management requirements incidental to the program.

Costs of supplies and services may be recovered from ministries, other levels of government, agencies, organizations and individuals

Revenue in excess of current expenses and outstanding obligations is transferred to the General Fund.

Disbursements reflect capitalizable costs incurred for development of timber for sale in future years. These costs are recovered from future sales revenue.

#### FOREST STAND MANAGEMENT FUND

This account was originally established as a fund by the *Forest Stand Management Fund Act* in 1986, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* in 1988. Expenses provide for enhanced management of British Columbia's forest and rangelands, for silviculture work and costs related to environmental remediation performed in accordance with applicable legislation, for the costs of investigating contravention of applicable legislation, for fire suppression costs related to contraventions of applicable legislation where a penalty has been levied in respect of the contravention, for reforestation and road deactivation in areas subject to stumpage levies.

Recoveries are collected in accordance with applicable legislation; penalties levied in accordance with applicable legislation; and stumpage levies.

No financing transactions are provided for under this account.

#### SOUTH MORESBY FOREST REPLACEMENT

This account was established by the *South Moresby Implementation Act* in 1988. The purpose of this account is to offset the decrease in forest land available for harvest due to the creation of the South Moresby National Park by funding incremental silviculture and other activities on coastal forest lands. This account may receive contributions from the Consolidated Revenue Fund, the federal government and accrued interest.

No financing transactions are provided for under this account.

#### Statutory Account

## Descriptions of Appropriations—Continued

### Ministry of Forests and Range—Continued

#### PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

#### INTEREST ON REVENUE REFUNDS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 24(1)(c)).

### Ministry of Health

#### Vote 34—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Services Delivered by Partners, Services Delivered by Ministry, Recoveries from Health Special Account, and Executive and Support Services.

#### SERVICES DELIVERED BY PARTNERS

Voted Appropriations Description: This sub-vote provides funding for, or on behalf of, system partners who are responsible for the administration, operation, and delivery of health programs and services. Regional Health Sector Funding provides for the management and delivery of health services, including mental health services to adults, public and preventive health services, acute care services, provincial programs and home and community care services. This includes funding for operations, minor equipment and minor capital improvements. Recoveries are received from other levels of government and organizations for services provided or funded by the ministry.

Medical Services Plan provides funding for eligible services provided by medical practitioners, health care practitioners and diagnostic facilities, on a fee-for-service basis or alternative contractual basis and other recruitment, retention, training and planning initiatives with respect to physicians. Payments for these services and initiatives are in accordance with the *Medicare Protection Act* and agreements with professional associations and health authorities. Recoveries are received to reimburse the Medical Services Plan for claims that are the responsibility of the Insurance Corporation of British Columbia, Workers' Compensation Board and other third parties and from other levels of government for services provided by the ministry.

PharmaCare provides funding to individuals, agencies or other organizations for the full or partial cost of designated prescription drugs, dispensing fees, ostomy supplies, prosthetic appliances and other approved items, as well as for services that complement PharmaCare programs. Recoveries are received from individuals as part of the PharmaCare Monthly Deductible Payment Option Plan.

Debt Service Costs provides for the provincial government's share of debt servicing costs related to approved health facility and equipment capital projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against approved debt service costs. Amortization of Prepaid Capital Advances provides for the amortization of funds advanced for health facility and equipment capital projects.

Health Benefits Operations provides for the administration of the Medical Services Plan and PharmaCare programs, including the enrollment of eligible British Columbia residents to ensure they have access to publicly funded health care, managing the premium assistance program, processing claims for medically required services provided by physicians, diagnostic and laboratory facilities, supplementary benefits practitioners, eligible prescription drugs and designated medical supplies. Recoveries are received from other agencies, such as the Workers' Compensation Board and other third party insurers, for the processing costs of claims covered by these parties.

## Descriptions of Appropriations—Continued

### Ministry of Health—Continued

#### SERVICES DELIVERED BY MINISTRY

Voted Appropriations Description: This sub-vote provides funding for the administration, operation and delivery of specified services delivered directly to the public. Emergency Health Services provides for the administration, operation and delivery of emergency health services, including ground and air ambulance services, as well as for training, examination of emergency medical personnel, and amortization expense related to capital assets. Recoveries are received from organizations for the use of ambulances and attendants and from the Medical Services Plan for medical services provided on a contractual basis.

Vital Statistics provides for expenses for the Special Operating Agency responsible for the administration, registration, record maintenance, certification, statistical analysis and reporting of births, deaths and marriages occurring in the province. Recoveries are received as a result of the provision of services for genealogy, pre-adoption records, non-statutory certifications and data extraction, to provincial government ministries, to agencies, to other levels of government, and to the public; and, as a result of royalties on the sale of Agency developed intellectual property.

#### RECOVERIES FROM HEALTH SPECIAL ACCOUNT

Voted Appropriation Description: This sub-vote provides for recoveries from the Health Special Account.

Statutory Appropriation Description: This statutory appropriation provides for the Health Special Account which is governed under the *Health Special Account Act*.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Health and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff, and partial funding of salaries and benefits for the Minister of State for Mental Health and Addiction Services and the minister's staff. This sub-vote also provides for stewardship and corporate management functions such as direction to health authorities and other health providers; support to partners in delivering health care services; monitoring of health authority compliance and performance; central financial and operational management services of the ministry; general services to support program delivery; development of the policy and legislative framework for the health system; development of long-term health care plans; monitoring and regulation of professional associations; and public health reports on population health through the Provincial Health Officer. Recoveries are received from other levels of government for services provided by the ministry.

Statutory Account

#### PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Account

#### HEALTH SPECIAL ACCOUNT

This account was established by the *Health Special Account Act, 1992*. Administered by the Ministry of Health, the account provides for the allocation of a portion of British Columbia Lottery Corporation revenues to fund the administration, operation, and delivery of health care, health research, health promotion and health education services. Expenses of the Special Account represent transfers to the Ministry Operations Vote.

No financing transactions are provided for under this account.

Loans, Investments and Other Requirements by Core Business

## Descriptions of Appropriations—Continued

### Ministry of Health—Continued

#### SERVICES DELIVERED BY PARTNERS

Health Innovation Incentive Program—Loans (disbursements) are no longer provided to health authorities or other health agencies. Receipts represent repayment by health authorities of the loans (disbursements) made in previous years. Administration costs are funded through the ministry's voted appropriations.

Prepaid Capital Advances by Core Business

#### SERVICES DELIVERED BY PARTNERS

Health Facilities—Disbursements are provided for approved health facilities and equipment capital projects.

### Ministry of Labour and Citizens' Services

#### Vote 35—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Labour Programs; Service Delivery to Citizens and Businesses; Public Service Operations; Service Transformation; Governance; and Executive and Support Services.

#### LABOUR PROGRAMS

Voted Appropriations Description: This sub-vote provides for services promoting harmonious labour and employment relations including oversight of the *Employment Standards Act* and the *Labour Relations Code*; the operations of the Labour Relations Board, and for other labour relations initiatives; the administration of the *Employment Standards Act*; the operations of the Workers' Compensation Appeal Tribunal, and for Compensation Advisory Services. Costs associated with the Workers' Compensation Appeal Tribunal and the Compensation Advisory Services are fully recovered for the Accident Fund established pursuant of the *Workers' Compensation Act* and for ministry services provided for in this sub-vote. Recoveries are also received for the costs of client education, investigations, adjudication and mediation services, appeals, ministry record searches and for ministry services provided for in this sub-vote.

#### SERVICE DELIVERY TO CITIZENS AND BUSINESSES

Voted Appropriations Description: This sub-vote provides for service delivery to the public and coordinates cross government Service Delivery Initiatives to improve services to citizens and businesses, including planning and development, over the counter, telephone and online channel services. Activities include information and transaction services provided over the counter through government agents branches, a government-wide telephone contact center, management of common web service for government's enterprise portal and provision of online access to a variety of products and services. This sub-vote also provides for the production of economic, social, business and demographic statistical information along with data dissemination, survey and analytic services for government under the *Statistics Act*. Recoveries are received from ministries, Crown agencies, Boards and Commissions, other public sector organizations, and public and private organizations for products and services provided within this sub-vote.

#### PUBLIC SERVICE OPERATIONS

Voted Appropriations Description: This sub-vote provides for service delivery and administration of government's internal shared services. Activities include common business services including corporate procurement and supply services, strategic acquisitions and intellectual property, and financial services including the corporate accounting service; common information technology services including client and corporate operations, workstation support, network, hosting, applications and service integration, communications infrastructure, and human resource management systems and payroll services. Recoveries are received from ministries, Crown agencies, Boards and Commissions, other public sector organizations, and public and private organizations for products and services provided within this sub-vote.

## Descriptions of Appropriations—Continued

### Ministry of Labour and Citizens' Services—Continued

#### SERVICE TRANSFORMATION

Voted Appropriations Description: This sub-vote provides for assistance to clients in developing alternative ways for providing and delivering services such as e-government, critical business and other initiatives; service transformation activities, including developing, and promoting the use of IT infrastructure dedicated to improving service delivery to clients and customers; and governance and opportunity-identification for ministries and other levels of government to collaborate and integrate services. Recoveries are received from ministries, Crown agencies, and external organizations for Network BC activities and IT and management library services.

#### GOVERNANCE

Voted Appropriations Description: This sub-vote provides for overall government strategic information and technology planning as well as the development of policies and programs to support government initiatives and corporate activities and programs that support cross-government specialized functions including long-term information management and technology planning, information security, records management, privacy protection and information access. Activities include managing legislation, and providing policy and professional advice, resources and services that enhance decision-making. Recoveries are received from ministries, Crown agencies, Board and Commissions, other public sector organizations, and public and private organizations for IT records, information security, privacy and information access and storage services.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Labour and Citizens' Services, and includes salaries, benefits, allowances, and operating expenses of the minister and the minister's staff. It also provides for executive direction of the ministry and administrative support services including legislative and policy support, planning and performance management and internal communications. The sub-vote also provides for the recruitment and recommendation of candidates for appointments to all Crown corporations, agencies, boards and commissions. Other administrative services including financial, strategic human resources, facilities management, and information management including freedom of information and protection of privacy, are provided by the Ministry of Finance. Recoveries are received from ministries for services provided within this sub-vote.

### Ministry of Public Safety and Solicitor General

#### Vote 36—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following eight core businesses: Corrections, Policing and Community Safety, Provincial Emergency Program, Office of the Superintendent of Motor Vehicles, Office of the Fire Commissioner, Gaming Policy and Enforcement, Liquor Control and Licensing, and Executive and Support Services.

#### CORRECTIONS

Voted Appropriation Description: This sub-vote provides for the management of remanded and sentenced adult offenders in custody and in the community, Keep of Prisoners, immigration detainees, non-criminally charged intoxicated persons, and for planning and management of correctional programs. Electronic monitoring technology is used to assist in the supervision of parolees and offenders on conditional sentences. External recoveries are received other levels of government for purposes which include housing and supervision of federal inmates, immigration detainees, costs related to provision of municipal lockup, community services required for Vancouver Drug Treatment Court, Native Courtworker Programs, and for services provided to other jurisdictions in community supervision of offenders. Internal recoveries are received from other ministries for purposes including medical sessions and systems related costs.



## Descriptions of Appropriations—Continued

### Ministry of Public Safety and Solicitor General—Continued

#### POLICING AND COMMUNITY SAFETY

Voted Appropriations Description: This sub-vote provides for superintending law enforcement in the province, for providing victims of crime with services and benefits, and for assisting communities with community support and crime prevention programs, as well as for providing coroner services, security industry regulations, and other protective programs. External recoveries are received from other levels of government, the Insurance Corporation of British Columbia, the British Columbia Lottery Corporation, the Vancouver Port Corporation, and individuals and organizations covered by the *Criminal Records Review Act* for the purposes provided for in this sub-vote. Internal recoveries are received from other ministries and from the *Victims of Crime Act* Special Account.

#### PROVINCIAL EMERGENCY PROGRAM

Voted Appropriation Description: This sub-vote provides for coordination of provincial integrated emergency planning, emergency preparedness, response and recovery, development of hazard mitigation strategies, promotion of the development of emergency management capacity of BC communities to minimize loss of life and economic impact during emergencies such as floods, interface fires, pandemic influenza, landslides, severe storms and earthquakes. This sub-vote also provides for planning and coordinating Emergency Social Services which provides short-term assistance to British Columbians during an emergency or disaster in British Columbia as authorized by the *Emergency Program Act*. External recoveries are received from other levels of government, including Public Safety and Emergency Preparedness Canada for the purposes provided for in this sub-vote.

#### OFFICE OF THE SUPERINTENDENT OF MOTOR VEHICLES

Voted Appropriation Description: This sub-vote provides for leading and supporting government traffic safety initiatives, administration of driver regulatory and traffic safety programs, setting driver licencing policy, monitoring and regulating unfit drivers, conducting appeals of driving prohibitions and vehicle impoundments, and conducting hearings and reviews of Insurance Corporation of British Columbia decisions respecting driver licence sanctions, driver training school and driver trainer licences. External recoveries are received from appeal fees and program fees.

#### OFFICE OF THE FIRE COMMISSIONER

Voted Appropriation Description: This sub-vote provides for the administration and enforcement of the *Fire Services Act* and the BC Fire Code, implementation of fire safety regulations, fire code interpretations, technical code changes and resolution of appeals, development of public education programs and fire safety materials, provision of evaluation and best practice information to support local fire department safety initiatives designed to protect property and minimize loss of life, assistance with the coordination of fire fighter training, major fire investigation and provincial response to major wildfire emergencies. External recoveries are received from other levels of government for costs associated with safety training modules or services.

#### GAMING POLICY AND ENFORCEMENT

Voted Appropriations Description: This sub-vote provides for the administration of gaming (including horse racing) in the province and includes development and administration of policy, standards, regulation, registration, audit, investigation and enforcement activities concerning legal gaming venues and illegal gaming, the management of the province's gaming initiatives, the problem gaming program, and the distribution of gaming proceeds. Recoveries are received from revenues paid into the Consolidated Revenue Fund by the British Columbia Lottery Corporation, from processing fees for the gaming event licence applications, from the Canadian Pari-Mutual Agency for horse race testing, from gaming registrants for direct costs incurred in investigations, and from Police Services for illegal gaming initiatives.

#### LIQUOR CONTROL AND LICENSING

Voted Appropriation Description: This sub-vote provides for overall policy development, administration, licensing and enforcement in support of the *Liquor Control and Licensing Act* and Regulations. External recoveries are received from licensing application, renewal, and change request fees.

## Descriptions of Appropriations—Continued

### Ministry of Public Safety and Solicitor General—Continued

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the costs related to the offices of the Solicitor General and the Deputy Solicitor General including salaries, benefits, allowances, operating and other expenses of these offices and secondary support and operations of the Ministry of Public Safety and Solicitor General. This sub-vote also provides for the British Columbia Board of Parole, the administration and enforcement of consumer legislation, film and adult video classification services and licensing of theatres and distributors, ministry policy development and other initiatives sponsored by the Solicitor General. Management services are provided by the Ministry of Attorney General and Minister Responsible for Multiculturalism. External recoveries are received from individual parties for services provided on their behalf; and pursuant to court and consent orders, for costs associated with investigations and consumer restitution.

#### Vote 37—*Emergency Program Act*

This vote provides for ministry programs and operations described in the voted appropriation under the *Emergency Program Act* core business.

#### EMERGENCY PROGRAM ACT

Voted Appropriation Description: This sub-vote provides for the ministry programs and operations described in the voted appropriation for the *Emergency Program Act*, which provides for response to and recovery from emergencies and disasters, and for hazard mitigation initiatives.

Statutory Appropriations Description: This statutory appropriation provides for the Forfeited Crime Proceeds Fund Special Account, the Inmate Work Program Special Account, and the *Victims of Crime Act* Special Account.

#### Statutory Account

#### PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

#### Special Accounts

#### FORFEITED CRIME PROCEEDS FUND

This account was established by the *Special Accounts Appropriation and Control Act, 1988* as amended by the *Attorney General Amendment Act, 1989*. The purpose of this account is to dispose of property forfeited from criminal offenses in a manner to facilitate the administration of criminal justice and law enforcement in the province.

Revenue represents forfeited proceeds of crimes.

The Solicitor General determines expenses to be made from the account; however, under the terms of a protocol agreement, expenses from previous years' revenues can be made only with the approval of the Minister of Finance. Administration costs are funded through the ministry's voted appropriations.

No financing transactions are provided for under this account.

## Descriptions of Appropriations—Continued

### Ministry of Public Safety and Solicitor General—Continued

#### INMATE WORK PROGRAM

This account was established by the *Miscellaneous Statutes Amendment Act (No.2)*, 1987. The purpose of this account is to assist inmates in acquiring skills and to encourage them to develop good work habits.

Revenue represents proceeds from the sale of goods and services produced by inmates.

Expenses are for supplies and costs directly related to the production and sale of goods and services within the Inmate Work Program. Administration costs are funded through the ministry's voted appropriations.

#### VICTIMS OF CRIME ACT

This account was established by the *Victims of Crime Act*, 1995. The purpose of this account is to fund services to victims of crime as provided for in the Act. Revenue represents proceeds from a victim surcharge levy on fines from all provincial offenses, both court-imposed fines and those which result in a violation ticket.

Revenue also includes proceeds from the federal victim surcharge levy on offenses imposed by the court under the Criminal Code of Canada.

Expenses are for justice system obligations to victims of crime under the Act, including administration costs for both the Ministry of Attorney General and Minister Responsible for Multiculturalism and the Ministry of Public Safety and Solicitor General. Any remaining funds may be expended on initiatives which may benefit victims of crime. Administration costs are funded through the ministry's voted appropriations.

No financing transactions are provided for under this account.

#### Loans, Investments and Other Requirements by Core Business

#### EXECUTIVE AND SUPPORT SERVICES

Business Practices and Consumer Protection Authority—Receipts and Disbursements are for a loan provided by the province to the Business Practices and Consumer Protection Authority under the *Business Practices and Consumer Protection Authority Act* for the delivery of consumer protection services.

#### GAMING POLICY AND ENFORCEMENT

Hastings Park Race Track—Receipts represent the repayment of the principal for a loan provided to an external party for the purchase of Hastings Park Race Track. This loan will be fully repaid by December 31, 2012.

### Ministry of Small Business and Revenue

#### Vote 38—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Small Business and Regulatory Reform, Revenue Programs, Revenue Services, Property Assessment Services, and Executive and Support Services

#### SMALL BUSINESS AND REGULATORY REFORM

Voted Appropriate Description: This sub-vote provides for the operating and administration costs of ministry services, products and tools to support small business success and of establishing and operating a Small Business Roundtable. This sub-vote also provides for operating and administration costs to advance regulatory reform across government.

## Descriptions of Appropriations—Continued

### Ministry of Small Business and Revenue—Continued

#### REVENUE PROGRAMS

Voted Appropriate Description: This sub-vote provides for the administration and enforcement of tax statutes administered by the ministry, and revenue and benefit programs that are the responsibility of the Ministry of Small Business and Revenue. This sub-vote also provides for payment of interest or refunds of taxation revenues under statutes administered by the ministry. Costs are partially recovered from revenues administered by the ministry.

#### REVENUE SERVICES

Voted Appropriate Description: This sub-vote provides for accounts receivable collection, loan administration, revenue programs, including premiums and fees for the Medical Services Plan for the Ministry of Health, and administration services through a combination of in-house service providers and a private sector partner. Costs are partially recovered from within the Consolidated Revenue Fund or deducted from collected proceeds and revenues administered by the ministry.

Statutory Appropriation Description: This statutory appropriation provides for the Provincial Home Acquisition Wind Up Special Account.

#### PROPERTY ASSESSMENT SERVICES

Voted Appropriation Description: This sub-vote provides for the operating and administration costs of the Property Assessment Review Panels and the Property Assessment Appeal Board, including the fees and expenses of appointees to the panels and Board. Costs are recovered from the British Columbia Assessment Authority, other organizations through agreements, and appellants to the Board.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Small Business and Revenue, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. This sub-vote also provides for executive strategic direction of the ministry and administrative support services; tax appeal management and administration; and policy and legislation. Costs are partially recovered from revenues administered by the ministry.

#### Special Account

#### PROVINCIAL HOME ACQUISITION WIND UP

This account is established under the *Special Accounts Appropriation and Control Act* effective April 1, 2004, for the purpose of providing for expenditures for the winding up of the loan and financial assistance programs under the *Home Conversion and Leasehold Loan Act*, the *Home Mortgage Assistance Act*, the *Home Purchase Assistance Act*, the *Homeowner Interest Assistance Act* and the *Provincial Home Acquisition Act*. The latter Acts are repealed effective March 31, 2004.

Revenue consists of interest on outstanding mortgage principal. Expenses include statutory rebates and other miscellaneous program costs. Receipts represent repayment of outstanding mortgage loan principal. Disbursements represent repurchased mortgage accounts and guarantee claims paid under the mortgage assistance programs.

#### Loans, Investments and Other Requirements by Core Business

#### REVENUE PROGRAMS

International Fuel Tax Agreement (*Motor Fuel Tax Act*)—Disbursements are provided by the province to other International Fuel Tax Agreement jurisdictions in respect of the receipts collected on their behalf by the Ministry of Small Business and Revenue. Administration costs are funded through the ministry's voted appropriations.

## Descriptions of Appropriations—Continued

### Ministry of Small Business and Revenue—Continued

*Land Tax Deferment Act*—Disbursements are made to local governments to reimburse them for property taxes of those property owners over 60 years of age and other qualified property owners that are deferred under this Act. The property owner or the estate is required to repay to the province all deferred taxes together with interest, on the termination of the agreement. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest). Interest and fee revenue are credited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.

Revenue Collected for, and Transferred to, Other Entities by Core Business

#### REVENUE PROGRAMS

*British Columbia Transit Act* (Motor Fuel Tax)—Disbursements are provided to British Columbia Transit (BCT) in respect of the *British Columbia Transit Act* fuel tax (receipts) collected on BCT's behalf by the Ministry of Small Business and Revenue. Administration costs are funded through the ministry's voted appropriations.

*Greater Vancouver Transportation Authority Act* (Motor Fuel and Social Service Taxes)—Disbursements are provided to the Greater Vancouver Transportation Authority (GVTA) in respect of the fuel tax (receipts) and the social service tax (receipts) on parking collected on GVTA's behalf under the *Greater Vancouver Transportation Authority Act* by the Ministry of Small Business and Revenue. Administration costs are funded through the ministry's voted appropriations.

Rural Area Property Taxes—Disbursements are provided to local governments and entities in rural areas in respect of local property taxes and levies (receipts) collected on their behalf by the Ministry of Small Business and Revenue. Interest and fee revenue is deposited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.

*Tobacco Tax Amendment Act*—Disbursements are provided to the Cowichan Tribes in respect of the Cowichan Tribes Agreement for tobacco tax (receipts) collected on their behalf. Administration costs are funded through the ministry's voted appropriations.

Tourism British Columbia (*Hotel Room Tax Act*)—Disbursements are provided by the province to Tourism British Columbia in respect of the *Tourism British Columbia Act* hotel room tax (receipts) collected on the corporation's behalf by the Ministry of Small Business and Revenue. Administration costs are funded through the ministry's voted appropriations.

*Transportation Act* (Motor Fuel and Social Service Taxes)—Disbursements are provided to the BC Transportation Financing Authority (BCTFA) in respect of the fuel tax (receipts) and the social service tax (receipts) on short-term rentals of passenger vehicles collected on BCTFA's behalf under the *Transportation Act* by the Ministry of Small Business and Revenue. Administration costs are funded through the ministry's voted appropriations.

### Ministry of Tourism, Sport and the Arts

#### Vote 39—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Art, Culture and Heritage; Sport, Recreation and Volunteers; Tourism and Resort Development; British Columbia Film Commission; Transfers to Crown Corporations and Agencies; and Executive and Support Services.

## Descriptions of Appropriations—Continued

### Ministry of Tourism, Sport and the Arts—Continued

#### ART, CULTURE AND HERITAGE

Voted Appropriation Description: This sub-vote provides for cultural and heritage policy and programs and for the administration and delivery of government programs under the *Arts Council Act* and the *Heritage Conservation Act*, and for the administration for the Olympic Arts Fund Special Account. Some costs are partially recovered from parties internal to government for program services.

Statutory Appropriation Description: This statutory appropriation provides for the Olympic Arts Fund Special Account.

#### SPORT, RECREATION AND VOLUNTEERS

Voted Appropriation Description: This sub-vote provides support for sport, recreation, physical activity, volunteer policy and programs and for the administration of the Physical Fitness and Amateur Sports Fund Special Account. Some costs are partially recovered from parties external to government for program services.

Statutory Appropriation Description: This statutory appropriation provides for the Physical Fitness and Amateur Sports Fund Special Account.

#### TOURISM AND RESORT DEVELOPMENT

Voted Appropriation Description: This sub-vote provides for implementing the provincial Tourism Strategy; implementing strategies to promote British Columbia and achieve increases in tourism, all-season resorts and commercial recreation; investing in recreation resource conservation and protection; promoting of fish and wildlife opportunities; undertaking research into tourism trends and markets; managing forest recreation sites and trails; and conducting planning to support sustainable development of tourism.

#### BRITISH COLUMBIA FILM COMMISSION

Voted Appropriation Description: This sub-vote provides for the promotion of British Columbia's locations and film industry infrastructure, for use by the world's film television and commercial industry. Recoveries are received from external organizations and individuals for services provided by the British Columbia Film Commission.

#### TRANSFERS TO CROWN CORPORATIONS AND AGENCIES

Voted Appropriations Description: This sub-vote provides for transfers to Crown corporations and agencies including the British Columbia Pavilion Corporation, Royal British Columbia Museum, Tourism BC, Vancouver Convention Centre Expansion Project Ltd. and the Provincial Capital Commission.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Tourism, Sport and the Arts including salaries, benefits, allowances and operating expenses of the minister's staff. This sub-vote also provides for executive direction for the ministry. Under an agreement, the Ministry of Community Services provides management services to the Ministry of Tourism, Sport and the Arts.

#### Statutory Accounts

#### PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

## Descriptions of Appropriations—Continued

### Ministry of Tourism, Sport and the Arts—Continued

#### Special Account

##### OLYMPIC ARTS FUND

This account was established under the *Special Accounts Appropriation and Control Act*, 2001. The account provides funding to prepare the arts and cultural community to host the 2010 Olympic and Paralympic Winter Games in British Columbia.

Interest earned on the account balance is credited to the account as revenue.

Expenses consist of government transfers to groups and organizations for cultural and artistic activities that will prepare them to host the 2010 Olympic and Paralympic Winter Games in BC. Administration costs are provided through the Ministry Operations Vote. The initial account balance was established at \$5 million. The balance was increased by \$5 million effective on April 1, 2002 and April 1, 2003 and April 1, 2004 under the authority of the *Special Accounts Appropriation and Control Act*, 2001.

No financing transactions are provided for under this account.

##### PHYSICAL FITNESS AND AMATEUR SPORTS FUND

This account was originally created as a fund under the *Revenue Surplus Appropriation Act*, 1969, was continued under the *Funds Control Act*, 1979, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act*, 1988. The account promotes the physical fitness of residents of the province and their participation in amateur sport. Interest earned on the account balance is credited to the account as revenue. Expenses consist of government transfers to physical fitness and amateur sport projects, groups and organizations, and awards to individuals.

Administration costs are provided through the Ministry Operations Vote. The balance was increased by \$5.5 million before April 1, 2002 and by \$5.5 million on April 1, 2003 and April 1, 2004 under the authority of the *Special Accounts Appropriation and Control Act*, 2001.

No financing transactions are provided for under this account.

### Ministry of Transportation

#### Vote 40—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Transportation Improvements, Public Transportation, Highway Operations, Passenger Transportation Regulation, and Executive and Support Services.

##### TRANSPORTATION IMPROVEMENTS

Voted Appropriations Description: This sub-vote provides for Transportation Policy and Legislation; Planning, Engineering, and Construction; Partnerships; and Port and Airport Development. Major activities include: transportation, highway and corporate policy, and the development of legislation; highway planning; capital program development and monitoring; highway corridor investment strategies; quality management; access management; direction and management of projects; engineering, design, survey, construction, reconstruction, property acquisition and expropriation for provincial highways, roads, bridges, and tunnels; development and monitoring of public-private partnerships; land base management. This sub-vote also provides for transfers to other parties such as local governments to support transportation initiatives such as port and airport development. Recoveries are received from the BC Transportation Financing Authority and other parties such as federal and municipal governments and private sector partners for costs incurred and works and services provided on their behalf.

## Descriptions of Appropriations—Continued

### Ministry of Transportation—Continued

#### PUBLIC TRANSPORTATION

Voted Appropriations Description: This sub-vote provides for annual provincial government contributions toward costs incurred by, or on behalf of, British Columbia Transit and Rapid Transit Project 2000. These costs include operating transfers toward expenses incurred for providing public passenger and transportation services, including transportation services for the disabled, in various communities throughout the province; and debt servicing and the amortization of prepaid capital advances to both British Columbia Transit and Rapid Transit Project 2000. This sub-vote also provides for transfers under a coastal ferry services contract between the province and British Columbia Ferry Services Inc.

#### HIGHWAY OPERATIONS

Voted Appropriations Description: This sub-vote provides for Maintenance, Asset Preservation and Traffic Operations; Commercial Vehicle Safety and Enforcement; Inland Ferries; and Coquihalla Toll Administration. Major activities include: regional, district and headquarters operations support; avalanche control; rock slope stabilization; traffic operations; development approvals; pavement markings; road and bridge surfacing; rehabilitation, replacement, seismic retrofit, safety improvements and minor roadworks; weigh scale operations; the administration and enforcement of commercial transport road safety programs and vehicle inspection and standards programs; electrical installations, maintenance and infrastructure upgrades; payments to road and bridge maintenance contractors for the maintenance of highways, roads, bridge structures and tunnels; payments to contractors for the operation, maintenance and rehabilitation of inland ferries and ferry landings; Coquihalla toll collection; and transfers to other parties such as local government. Payments are received from the federal government pursuant to a contribution agreement for costs associated with the use of advanced technology for National Safety Code enforcement; and recoveries are received from the BC Transportation Financing Authority and other parties such as federal and municipal governments and private sector partners for costs incurred and works and services provided on their behalf.

#### PASSENGER TRANSPORTATION REGULATION

Voted Appropriations Description: This sub-vote provides for the Passenger Transportation Board and Passenger Transportation Branch. The Passenger Transportation Board approves applications to operate inter-city buses and passenger directed vehicles in British Columbia, and decides appeals on administrative sanctions imposed by the Registrar of Passenger Transportation. The Registrar of Passenger Transportation approves applications for those commercial passenger transportation operations, such as sightseeing buses and hotel and airport shuttles, which are not adjudicated by the Board. The Passenger Transportation Branch verifies safety requirements, conducts investigations, when required, and in cooperation with other agencies, conducts enforcement and compliance activities against both licenced and unlicenced operators. Recoveries of costs are received from a number of participants in hearings before the Board, and for selected program services.

#### EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Transportation and corporate services. This includes the Deputy Minister's office, finance, administration, human resources, facilities management, and information systems; service planning, reporting and performance measurement; and freedom of information, protection of privacy and records management. Recoveries are received from parties internal and external to the ministry for administrative services and materials provided.

#### Prepaid Capital Advances by Core Business

#### PUBLIC TRANSPORTATION

British Columbia Transit—Disbursements are provided for approved capital projects for selected public passenger transit services in communities around the province.



## Descriptions of Appropriations—Continued

### Ministry of Transportation—Continued

Rapid Transit Project 2000—Disbursements are provided for approved rapid transit capital projects in the Lower Mainland, and for capitalized borrowing costs relating to Rapid Transit Project 2000 debt.

### Management of Public Funds and Debt

#### Vote 41—Management of Public Funds and Debt

This vote provides for the cost of managing public funds and debt resulting from borrowing activities to finance provincial operating and capital requirements; borrowing on behalf of government bodies under the fiscal agency loan program, entering into financial agreements and commodity derivatives with or on behalf of government bodies; and, borrowing for the warehouse program.

#### COST OF BORROWING FOR GOVERNMENT OPERATING AND CAPITAL FINANCING PURPOSES (NET OF RECOVERIES)

Voted Appropriations Description: This sub-vote provides for the cost of interest, and all other costs, expenses, charges and fees, associated with debt arising from borrowings or other credit arrangements, including costs under related financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives, incurred or assumed by the government for operating purposes or capital financing purposes. This sub-vote also provides for the cost of cash-flow management of the Consolidated Revenue Fund and payment services resulting from borrowing activities. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives, and revenue earned from sinking fund investments, prefunding operations and matched book transactions, are offset against the related expenditure. Costs associated with borrowings for the student loans program and for capital financing purposes are recovered from the debt servicing appropriations of the Ministries of Advanced Education, Education, Health Services and Transportation.

#### COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES (NET OF RECOVERIES)

Voted Appropriation Description: This sub-vote provides for the cost of interest and all other costs, expenses, charges and fees, associated with debt arising from borrowings or other credit arrangements, including costs under related financial agreements (such as interest rate and currency swaps and forward rate agreements) incurred or assumed by the government for the purposes of the fiscal agency loan program. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) are offset against the related expenditure, and the remaining costs are fully recovered from government bodies or other authorized organizations.

#### COST OF FINANCIAL AGREEMENTS ENTERED INTO ON BEHALF OF GOVERNMENT BODIES (NET OF RECOVERIES)

Voted Appropriation Description: This sub-vote provides for all costs, expenses, charges and fees associated with financial agreements (such as interest rate and currency swaps and forward rate agreements) entered into by the government with or on behalf of government bodies or other authorized organizations other than such agreements related to fiscal agency loans. This sub-vote also provides for all costs, expenses, charges and fees associated with commodity derivatives entered into by the government with or on behalf of government bodies or other authorized organizations. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives are offset against the related expenditure under those agreements or derivatives, and the remaining costs are fully recovered from government bodies or other authorized organizations.

#### COST OF WAREHOUSE BORROWING PROGRAM (NET OF RECOVERIES)

Voted Appropriation Description: This sub-vote provides for the costs associated with debt issued in advance of requirements including the cost of interest, and all other costs, expenses, charges and fees. The debt is held in the program prior to allocation to a government purpose or for loans to a government body or other authorized organization. Interest and other earnings accrued from the investment of proceeds of borrowings while warehoused offsets interest and other costs

## Descriptions of Appropriations—Continued

### Management of Public Funds and Debt—Continued

associated with those borrowings. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) are offset against the related interest expenditure.

### Other Appropriations

#### Vote 42—Contingencies (All Ministries) and New Programs (Minister of Finance)

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party. This vote also provides for unanticipated events not budgeted in other votes, but which are consistent with the general purposes of those votes. This includes natural disasters, emergency relief and assistance for those in need. Ex-gratia payments are also provided for in this vote. In addition, this vote provides for the funding of new government programs.

#### Vote 43—BC Family Bonus (Minister of Finance)

This vote provides funding for payments to low income families with children. Recoveries are received from the federal government for the payment of BC Family Bonus to aboriginal families on reserves receiving income assistance. A payment is made to the federal government for administration of the program.

#### Vote 44—Commissions on Collection of Public Funds

This vote provides for the recognition of payments to, or amounts withheld by, parties on account of commissions and/or remunerations for services provided to the government relating to the administration, collection and management of revenue and accounts owed to the government as authorized under various statutes/regulations. This vote also provides for collection costs incurred by the Ministry of Small Business and Revenue and Legal Services Branch, Ministry of Attorney General. Recoveries represent fees and commissions deducted from the gross amount of revenues and accounts collected on behalf of government, as authorized under various statutes and regulations.

Minister of Aboriginal Relations and Reconciliation  
Minister of Advanced Education  
Minister of Agriculture and Lands  
Attorney General  
Minister of Children and Family Development  
Minister of Community Services  
Minister of Economic Development  
Minister of Education  
Minister of Employment and Income Assistance  
Minister of Energy, Mines and Petroleum Resources  
Minister of Environment  
Minister of Finance  
Minister of Forests and Range  
Minister of Health  
Minister of Labour and Citizens' Services  
Minister of Public Safety and Solicitor General

## Descriptions of Appropriations—Continued

### Other Appropriations—Continued

Minister of Small Business and Revenue  
Minister of Tourism Sport and the Arts  
Minister of Transportation

### Vote 45—ALLOWANCES FOR DOUBTFUL REVENUE ACCOUNTS

This vote provides for allowances for doubtful collection of revenue accounts owed to the government as authorized under various statutes and regulations. Recoveries represent allowances for doubtful collections for revenue accounts which are deducted from gross revenues.

Minister of Aboriginal Relations and Reconciliation  
Minister of Advanced Education  
Minister of Agriculture and Lands  
Attorney General  
Minister of Children and Family Development  
Minister of Community Services  
Minister of Economic Development  
Minister of Education  
Minister of Employment and Income Assistance  
Minister of Energy, Mines and Petroleum Resources  
Minister of Environment  
Minister of Finance  
Minister of Forests and Range  
Minister of Health  
Minister of Labour and Citizens' Services  
Minister of Public Safety and Solicitor General  
Minister of Small Business and Revenue  
Minister of Tourism Sport and the Arts  
Minister of Transportation

### Vote 46—Environmental Appeal Board and Forest Appeals Commission (Minister of Forests and Range and Minister of Environment)

This vote provides for the operation, administrative and support services for the Environmental Appeal Board and the Forest Appeals Commission. The Environmental Appeal Board hears appeals from decisions made under environmental legislation and provides for the hearings of appeals under some health legislation. The Forest Appeals Commission hears appeals from decisions made under the forest and range legislation. This vote also provides for the operation and administration of the Hospital Appeal Board and the Community Care and Assisted Living Appeal Board. Recoveries are received from the Ministry of Health for costs of appeals for the Hospital Appeal Board and the Community Care and Assisted Living Appeal Board.

### Vote 47—Forest Practices Board (Minister of Forests)

This vote provides for the operation of the Forest Practices Board, including independent audits and special investigations of forest practices, investigations of public complaints, and administrative appeals. This vote also provides for the operations of the Board relative to independent audits and investigations of public complaints on Nisga'a lands during the five-year transitional period.

## Descriptions of Appropriations—Continued

### Other Appropriations—Continued

#### Statutory Accounts

##### PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

#### Special Accounts

##### INSURANCE AND RISK MANAGEMENT (Minister of Finance)

This account was established by the *Financial Administration Amendment Act, 1989*, for the purpose of providing insurance and/or risk management services to participants consisting of government bodies, ministries, public authorities, persons, and classes of persons or public authorities designated by regulation. The account is administered by the Ministry of Finance and also provides for the operation of the Risk Management Branch and Government Security Office.

Revenue and recoveries represent amounts paid into the account in respect of agreements or arrangements with participants, amounts required to be paid into it under regulations, amounts appropriated for the account by a *Supply Act*, and earnings of the account. Revenues are received from participants not included in the Consolidated Revenue Fund. Recoveries are netted against expenses.

Expenses represent amounts payable from the account in respect of agreements or arrangements with participants and amounts payable from the account in accordance with regulations including the cost of providing insurance and risk management services and of operating the account.

##### UNCLAIMED PROPERTY (Minister of Finance)

This Account was established by the *Unclaimed Property Act, 1999*. The purpose of the legislation is to reunite owners with their unclaimed property held by government and others. Management of the program has been transferred to an external service provider. Expenses from the account represent costs associated with the administration of the act and regulation.

##### LIVESTOCK PROTECTION (Minister of Agriculture and Lands)

This account was originally created as a fund by the *Domestic Animal Protection Act, 1973*, was continued under the *Livestock Protection Act, 1979*, and was changed to a Special Account under the *Special Appropriation Act, 1982*. This special accounts was eliminated on March 31, 2005. The purpose of the account was to provide compensation to an owner for livestock killed or injured by a dog that is not owned or kept by the livestock owner, and to encourage good dog husbandry practices in the province. All fees, licences and costs assessments levied under the *Livestock Protection Act* were credited to the account as revenue. Expenses included compensation transfers and administration costs.

**Consolidated Revenue Fund  
Statement of Staff Utilization  
for the Fiscal Year Ended March 31, 2006  
(Unaudited)**

	Estimated <sup>1</sup>	Actual	Variance Actual to Estimated
Legislation.....	300	300	
Officers of the Legislature.....	187	172	(15)
Office of the Premier.....	110	76	(34)
Aboriginal Relations and Reconciliation.....	107	120	13
Advanced Education.....	217	206	(11)
Agriculture and Lands.....	1,007	968	(39)
Attorney General.....	3,447	3,444	(3)
Children and Family Development.....	3,952	3,973	21
Community Services.....	553	530	(23)
Economic Development.....	128	127	(1)
Education.....	313	298	(15)
Employment and Income Assistance.....	1,973	1,810	(163)
Energy, Mines and Petroleum Resources.....	269	240	(29)
Environment.....	1,084	1,095	11
Finance.....	769	726	(43)
Forests and Range.....	3,320	3,311	(9)
Health.....	2,770	2,699	(71)
Labour and Citizens' Services.....	1,926	1,765	(161)
Public Safety and Solicitor General.....	2,447	2,347	(100)
Small Business and Revenue.....	859	819	(40)
Tourism, Sport and the Arts.....	114	104	(10)
Transportation.....	1,323	1,296	(27)
Other Appropriations.....	84	75	(9)
	<u>27,259</u>	<u>26,501</u>	<u>(758)</u>

Staff utilization is the full time equivalent of the number of persons employed in the fiscal year whose salaries are paid directly by the Consolidated Revenue Fund.

<sup>1</sup>Estimated column reflects government reorganization throughout year.

**Consolidated Revenue Fund**  
**Schedule of Prepaid Capital Advances by Ministry**  
**for the Fiscal Year Ended March 31, 2006**  
**(In Thousands—Unaudited)**

	Estimated	Other Authorizations	Total Appropriation	Actual	Variance Actual to Appropriation
	\$	\$	\$	\$	\$
<b>Prepaid Capital Advances</b>					
Advanced Education.....	225,700		225,700	223,164	(2,536)
Education.....	170,300		170,300	149,134	(21,166)
Health.....	280,000	31,088	311,088	311,088	
Transportation					
British Columbia Transit.....	10,800		10,800	10,800	
Rapid Transit Project 2000....	14,000		14,000	9,704	(4,296)
	<u>700,800</u>	<u>31,088</u>	<u>731,888</u>	<u>703,890</u>	<u>(27,998)</u>

**Consolidated Revenue Fund**  
**Schedule of Other Financing Transactions by Ministry**  
**for the Fiscal Year Ended March 31, 2006**  
**(In Thousands—Unaudited)**

	Estimated \$	Other Authoriz- ations \$	Total Approp- iation \$	Actual \$	Variance Actual to Approp- iation \$
<b>Loans, Investments and Other Requirements</b>					
Aboriginal Relations and Reconciliation					
Treaty Settlement and Implementation Costs.....	3,589		3,589	1,295	(2,294)
Advanced Education					
British Columbia Student Loan Program.....	300,800		300,800	214,629	(86,171)
Attorney General					
Interest on Trusts and Deposits.....	700	186	886	886	
Economic Development					
Columbia Basin Accord.....	50,000		50,000	50,000	
Forests and Range					
BC Timber Sales (Special Account).....	83,798		83,798	56,055	(27,743)
Small Business and Revenue					
International Fuel Tax Agreement ( <i>Motor Fuel</i> <i>Tax Act</i> ).....	4,600		4,600	1,280	(3,320)
<i>Land Tax Deferment Act</i> .....	24,000	5,717	29,717	29,717	
Provincial Home Acquisition Wind Up (Special Account).....	40		40		(40)
	<u>467,527</u>	<u>5,903</u>	<u>473,430</u>	<u>353,862</u>	<u>(119,568)</u>
 <b>Revenue Collected for, and Transferred to, Other Entities</b>					
Energy, Mines and Petroleum Resources					
<i>Oil and Gas Commission Act</i> .....	26,220	2,960	29,180	29,180	
Small Business and Revenue					
<i>British Columbia Transit Act</i> (Motor Fuel Tax).....	8,200		8,200	7,875	(325)
<i>Greater Vancouver Transportation Authority Act</i> (Motor Fuel and Social Services Taxes).....	274,100		274,100	271,099	(3,001)
Rural Area Property Taxes.....	205,000		205,000	201,661	(3,339)
<i>Tobacco Tax Amendment Act</i> .....	2,000		2,000	1,959	(41)
Tourism British Columbia ( <i>Hotel Room Tax Act</i> ).. <i>Transportation Act</i> (Motor Fuel and Social Service Taxes).....	27,000	565	27,565	27,565	
	<u>440,200</u>		<u>440,200</u>	<u>430,117</u>	<u>(10,083)</u>
	<u>982,720</u>	<u>3,525</u>	<u>986,245</u>	<u>969,456</u>	<u>(16,789)</u>

**Consolidated Revenue Fund**  
**Schedule of Capital Financing Transactions by Classification**  
**for the Fiscal Year Ended March 31, 2006**  
(In Thousands—Unaudited)

	Total Appropriations		
	Estimated	Other	Total
	\$	Authorizations	\$
		\$	
<b>Special Offices and Ministries</b>			
Legislation.....	1,138	904	2,042
Officers of the Legislature.....	3,920		3,920
Office of the Premier.....	240		240
Aboriginal Relations and Reconciliation.....	54		54
Advanced Education.....	1,466		1,466
Agriculture and Lands.....	13,242		13,242
Attorney General.....	16,459		16,459
Children and Family Development.....	17,022		17,022
Community Services.....	5,650		5,650
Economic Development.....	855		855
Education.....	9,745		9,745
Employment and Income Assistance.....	17,507		17,507
Energy, Mines and Petroleum Resources.....	1,456		1,456
Environment.....	29,919	7,281	37,200
Finance.....	6,037		6,037
Forests and Range.....	23,392		23,392
Health.....	60,550		60,550
Labour and Citizens' Services.....	80,464		80,464
Public Safety and Solicitor General.....	6,597		6,597
Small Business and Revenue.....	34,779	5,315	40,094
Tourism, Sport and the Arts.....	1,408	400	1,808
Transportation.....	18,999		18,999
Other Appropriations			
Contingencies (All Ministries) and New Programs.....	50,000	(12,996)	37,004
Environmental Appeal Board and Forest Appeals Commission.....	15		15
Forest Practices Board.....	100		100
Insurance and Risk Management.....	20		20
	<b>401,034</b>	<b>904</b>	<b>401,938</b>

Breakdown of Other Authorizations—

Legislation	
Statutory Appropriations—within Vote.....	904
Environment	
Contingencies (All Ministries) and New Programs.....	7,281
Small Business and Revenue	
Contingencies (All Ministries) and New Programs.....	5,315
Tourism, Sport and the Arts	
Contingencies (All Ministries) and New Programs.....	400
Other Appropriations	
Contingencies (All Ministries) and New Programs.....	(12,996)
	<b>904</b>



**Consolidated Revenue Fund**  
**Schedule of Capital Financing Transactions by Classification**  
**for the Fiscal Year Ended March 31, 2006**  
**(In Thousands—Unaudited)**

Actual Capital Disbursements by Classification							—Variance—	
Land and Land Improvements \$	Buildings and Tenant Improvements \$	Specialized Equipment \$	Office Furniture and Equipment \$	Vehicles \$	Information Systems \$	Ferries \$	Total \$	Actual to Appropriations \$
	1,203		357		482		2,042	0
			22		1,120		1,142	(2,778)
	137		72		4		213	(27)
			28		2		30	(24)
			13		190		203	(1,263)
		737	105	500	7,225		8,567	(4,675)
	3,289	1,252	1,247	2,167	4,391		12,346	(4,113)
	1,792	26	441	3,327	7,929		13,515	(3,507)
			136		463		599	(5,051)
			26		101		127	(728)
			51		4,903		4,954	(4,791)
	468		2,846	482	770		4,566	(12,941)
		19	86	309	398		812	(644)
22,448	1,213	1,900	131	6,661	1,828		34,181	(3,019)
			354	170	2,452		2,976	(3,061)
385	1,824	4,097	553	8,918	5,838		21,615	(1,777)
	2,162	2,182	1,407	7,487	11,199		24,437	(36,113)
	328	1,128	343	212	56,933		58,944	(21,520)
	1,556	217	157	1,080	1,402		4,412	(2,185)
	195		7	198	39,694		40,094	0
785	342		150				1,277	(531)
	270	1,708	105	3,704	3,145	6,582	15,514	(3,485)
							0	(37,004)
							0	(15)
					98		98	(2)
			9				9	(11)
<u>23,618</u>	<u>14,779</u>	<u>13,266</u>	<u>8,646</u>	<u>35,215</u>	<u>150,567</u>	<u>6,582</u>	<u>252,673</u>	<u>(149,265)</u>

**Consolidated Revenue Fund**  
**Statutory Spending Authorities for Disbursements**  
**as at March 31, 2006**  
**(In Thousands—Unaudited)**

	Chapter	Section	Purpose	Amounts Accessed 2005/06 \$	Amounts Accessed 2004/05 \$
<b>Special Accounts</b>					
<i>BC–Alcan Northern Development Fund Act.....</i>	chap. 3	sec. 5	Northern Development Fund.....	500	
<i>Correction Act.....</i>	chap. 46	sec. 24(3)	Inmate Work Program.....	955	921
<i>Financial Administration Act.....</i>	chap. 138	sec. 30(5)	Insurance and Risk Management.....		
<i>Forest Act.....</i>	chap. 157	sec. 109	BC Timber Sales Account.....	148,907	115,868
<i>Health Special Account Act.....</i>	chap. 185	sec. 3	Health Special Account.....	147,250	147,250
<i>Livestock Protection Act.....</i>	chap. 273	sec. 14	Livestock Protection.....		
<i>Ministry of Lands, Parks and Housing Act.....</i>	chap. 307	sec. 7(2)	Crown Land.....	38,544	82,064
<i>Public Guardian and Trustee Act.....</i>	chap. 383	sec. 21(2)	Public Guardian and Trustee of British Columbia	16,553	17,315
<i>South Moresby Implementation Account Act.....</i>	chap. 435	sec. 4	South Moresby Forest Replacement.....	695	1,032
<i>Special Accounts Appropriation and Control Act.....</i>	chap. 436	sec. 4	First Citizens' Fund.....	4,174	4,171
<i>Special Accounts Appropriation and Control Act.....</i>	chap. 436	sec. 5	Forest Stand Management Fund.....		2,287
<i>Special Accounts Appropriation and Control Act.....</i>	chap. 436	sec. 7	Forfeited Crime Proceeds Fund.....		
<i>Special Accounts Appropriation and Control Act.....</i>	chap. 436	sec. 8	Physical Fitness and Amateur Sports Fund.....	2,200	2,200
<i>Special Accounts Appropriation and Control Act.....</i>	chap. 436	sec. 9	Olympic Arts Fund.....	632	619
<i>Special Accounts Appropriation and Control Act.....</i>	chap. 436	sec. 9(1)	Provincial Home Acquisition Wind Up.....		
<i>Special Accounts Appropriation and Control Act.....</i>	chap. 436	sec. 9.2	Production Insurance Account.....	10,764	
<i>Sustainable Environment Fund Act.....</i>	chap. 445	sec. 5	Sustainable Environment Fund.....	35,705	35,705
<i>Unclaimed Property Act.....</i>	chap. 48	sec. 7(4)	Unclaimed Property.....	75	75
<i>University Endowment Land Act.....</i>	chap. 469	sec. 18(1)	University Endowment Lands Administration....	4,205	4,386
<i>Victims of Crime Act.....</i>	chap. 478	sec. 9(4)	Victim Surcharge Special Account.....	7,319	7,319
<b>Total Special Accounts.....</b>				<b>418,478</b>	<b>421,212</b>

Note: Any transfers to the General Account from Special Accounts and Special Funds have been eliminated from this schedule.

**Consolidated Revenue Fund**  
**Statutory Spending Authorities for Disbursements**  
**as at March 31, 2006**  
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2005/06 \$	Amounts Accessed 2004/05 \$
<b>Other Statutory Authorities</b>					
<i>Agricultural Land Commission Act</i> .....	chap. 36	sec. 47	Expense—commission.....		
<i>Animal Disease Control Act</i> .....	chap. 14	sec. 22	Administration expense.....		
<i>Auditor General Act</i> .....	chap. 2	sec. 4(1)	Expense—Auditor General.....		
<i>British Columbia Buildings Corporation Act</i> .....	chap. 33	sec. 15(5)	Payment of guarantees.....		
<i>British Columbia Buildings Corporation Act</i> .....	chap. 33	sec. 16(3)	Guarantee for leases.....		
<i>British Columbia Enterprise Corporation Act</i> .....	chap. 35	sec. 6(3)	Payment of guarantees.....		
<i>British Columbia Railway Finance Act</i> .....	chap. 37	sec. 12(7)	Payment of guarantees.....		
<i>British Columbia Transit Act</i> .....	chap. 38	sec. 27	Loans to the authority.....		
<i>Budget Measures Implementation Act</i> .....	chap. 3	sec. 2.1, 4.2	Refunds, expenses.....		
<i>Build BC Act</i> .....	chap. 40	sec. 19(1), 20	Build BC initiatives.....		
<i>Business Corporations Act</i> .....	chap. 57	sec. 349(3)(b)	Recovery against dissolved companies' assets.....		
<i>Business Corporations Act</i> .....	chap. 57	sec. 368(1) (b), (ii) (iii)	Restoration of a company.....		
<i>Business Practices and Consumer Protection Authority Act</i> .....	chap. 3	sec. 37(1)	Revenue collected as long term fees.....		
<i>Capital Financing Authority Repeal and Debt Restructuring Act</i> .....	chap. 6	sec. 3(3)	Debt servicing contributions.....		
<i>Cattle (Horned) Act</i> .....	chap. 44	sec. 7	Livestock improvement.....		
<i>Coastal Ferry Act</i> .....	chap. 14	sec. 63(1)	Commissioners expenses.....		
<i>Community Financial Services Act</i> .....	chap. 61	sec. 3(2)(3)	To purchase shares in capital stock.....		
<i>Community Financial Services Act</i> .....	chap. 23	sec. 44(4)	Debt plus interest before dissolution.....		
<i>Community Living Authority Act</i> .....	chap. 60	sec. 24(4)	Transfer of assets and liabilities to the Authority.		
<i>Constitution Act</i> .....	chap. 66	sec. 57	Expenses—Legislative Assembly.....		
<i>Corporation Capital Tax Act</i> .....	chap. 73	Sec. 30(1)	Refunds.....		
<i>Criminal Injury Compensation Act</i> .....	chap. 85	sec. 2(7)	Compensation—family of victims of crimes.....		
<i>Crown Proceeding Act</i> .....	chap. 89	secs. 13, 14	Payment of claims.....		
<i>Election Act</i> .....	chap. 106	sec. 11(1)	Elections.....		
<i>Electoral Boundaries Commission Act</i> .....	chap. 107	sec. 8	Commission expenses.....		
<i>Emergency Program Act</i> .....	chap. 111	sec. 16	Disasters and civil defence.....		6,205
<i>Environment Management Act</i> .....	chap. 53	sec. 88(1)	Environmental emergency.....		
<i>Escheat Act</i> .....	chap. 120	sec. 13(2)	Estate disbursement.....		

**Consolidated Revenue Fund**  
**Statutory Spending Authorities for Disbursements**  
**as at March 31, 2006**  
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2005/06 \$	Amounts Accessed 2004/05 \$
<b>Other Statutory Authorities</b>					
<i>Ferry Corporation Act</i> .....	chap. 137	sec. 18(5)	Payment of guarantees.....		
<i>Ferry Corporation Act</i> .....	chap. 137	sec. 19(3)	Guarantee for leases.....		
<i>Ferry Corporation Act</i> .....	chap. 137	sec. 21(2)	Purchase of shares.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Extinguishment—debt.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Write off of assets and uncollectible debts.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Payment of fees.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Refunds.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Remissions.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Loan Write-off.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Public debt expenses.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Special Warrants.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Collection Agency Commission.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Payments based on contributions.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Payments after fiscal year-end.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 20(1)	Interest on revenue refunds.....	1	
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Advances.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Administration of Investments.....	186	
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Money not applied to be repaid.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Prepaid capital advances.....	31,088	
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Power to Invest.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Payment of indemnities.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Amortization of prepaid capital advances.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Compensation costs.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 21(2)	Payment of guarantee or indemnity.....		
<i>Financial Administration Act</i> .....	chap. 138	sec. 23(3)	Expenditure of estimated recoveries.....		
<i>Financial Information Act</i> .....	chap. 140	sec. 4(4)	Charges and fees of person conducting audit.....		
<i>Fire Services Act</i> .....	chap. 144	sec. 12	Remuneration—local assistant.....		
<i>Fire Services Act</i> .....	chap. 144	sec. 16(6)	Inquiry expenses.....		
<i>Flood Relief Act</i> .....	chap. 151	sec. 6	Flood costs.....		
<i>Forest Practices Code of British Columbia Act</i> .....	chap. 159	sec. 171	Firefighting.....		109,357
<i>Forestry Revitalization Act</i> .....	chap. 17	sec. 9	Compensation of Harvesting Rights.....		

**Consolidated Revenue Fund**  
**Statutory Spending Authorities for Disbursements**  
**as at March 31, 2006**  
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2005/06 \$	Amounts Accessed 2004/05 \$
<b>Other Statutory Authorities</b>					
<i>Forestry Revitalization Act</i> .....	chap. 17	sec. 10(4)	BC Forestry Revitalization Trust.....		
<i>Fort Nelson Indian Reserve Minerals Revenue Sharing Act</i> .....	chap. 16	sec. 7	Payments per revenue sharing agreement.....		
<i>Freedom of Information and Protection of Privacy Act</i> .....	chap. 165	sec. 40(1)	Salary and expense of Commissioner.....		
<i>Greenbelt Act</i> .....	chap. 176	sec. 5(2)	Preservation of greenbelt land.....		
<i>Heritage Conservation Act</i> .....	chap. 187	sec. 22	Obligations of the Heritage Trust.....		
<i>Hospital District Act</i> .....	chap. 202	sec. 39(4)	Payment of guarantees.....		
<i>Hotel Room Tax Act</i> .....	chap. 207	various	Refunds.....	565	1,400
<i>Income Tax Act</i> .....	chap. 215	sec. 78	Administration expenses.....		
<i>Indian Cut-off Lands Disputes Act</i> .....	chap. 218	sec. 5	Payment of claims.....		
<i>Inquiry Act</i> .....	chap. 224	sec. 18	Commission expenses.....		
<i>Insurance Corporation Act</i> .....	chap. 228	sec. 28	Excess liabilities paid to corporations.....		
<i>Insurance Premium Tax Act</i> .....	chap. 232	sec. 15(1)	Reimbursement of overpayment.....		
<i>International Financial Business (Tax Refund) Act</i> .....	chap. 235	sec. 5(1)	Refunds.....		
<i>International Financial Activity Act</i> .....	chap. 49	sec. 33(2)(3)	Interest on unpaid tax refunds.....		
<i>Land Tax Deferment Act</i> .....	chap. 249	sec. 15(1)	Reimburse the Municipality for tax deferred.....	5,717	3,263
<i>Land Title Act</i> .....	chap. 250	sec. 306	Assurance Fund.....		
<i>Legislative Assembly Allowances and Pension Act</i> .....	chap. 257	sec. 13, 31	Expenses—Legislative Assembly.....		
<i>Legislative Assembly Management Committee Act</i> .....	chap. 258	sec. 6.1	Expenses—Legislative Management Committee.	904	34
<i>Legislative Procedure Review Act</i> .....	chap. 261	sec. 8	Expenses—review.....		
<i>Liquor Distribution Act</i> .....	chap. 268	sec. 20(2)	Collection at customs.....		
<i>Livestock Act</i> .....	chap. 270	sec. 10	Reimbursement of keeper (recoverable).....		
<i>Local Government Act</i> .....	chap. 323	sec. 9(2)(c)	Procedure and costs for vote on incorporation....		
<i>Local Government Act</i> .....	chap. 323	sec. 23(1)	Transfer of Provincial tax money.....		
<i>Local Government Grants Act</i> .....	chap. 275	sec. 4(2)	To satisfy conditional grant liabilities.....		
<i>Local Services Act</i> .....	chap. 276	sec. 6	Advancing money required (recoverable).....		
<i>Logging Tax Act</i> .....	chap. 277	sec. 21(1)	Reimbursement of overpayment.....		
<i>Members' Conflict of Interest Act</i> .....	chap. 287	sec. 24	Commissioner's conflict of interest.....		
<i>Mineral Land Tax Act</i> .....	chap. 290	sec. 16(1)	Refunds.....		
<i>Mines Act</i> .....	chap. 293	sec. 17(2)	Mine improvement.....		
<i>Motor Fuel Tax Act</i> .....	chap. 317	various	Refunds.....		6,631
<i>Motor Vehicle Act</i> .....	chap. 318	sec. 104.95	Motor Vehicle Impoundment Refunds.....		

**Consolidated Revenue Fund**  
**Statutory Spending Authorities for Disbursements**  
**as at March 31, 2006**  
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2005/06 \$	Amounts Accessed 2004/05 \$
<b>Other Statutory Authorities</b>					
<i>Municipal Aid Act</i> .....	chap. 324	sec. 2	Improvements.....		
<i>Muskwa–Kechika Management Act</i> .....	chap. 38	sec. 18(1)(a)	Contributions.....		
<i>Natural Gas Price Act</i> .....	chap. 329	sec. 3(a)	Recovery of penalty.....		
<i>Northern Development Initiative Trust Act</i> .....	chap. 69	sec. 13	Grants.....		369,000
<i>New Relationship Trust Act</i> .....	chap. 6	sec. 15	Grant to New Relationship Trust.....	100,000	
<i>Oil and Gas Commission Act</i> .....	chap. 38	sec. 23	Payment of fees.....	2,960	963
<i>Ombudsman Act</i> .....	chap. 340	sec. 4	Expenses—Ombudsman.....		
<i>Passenger Transportation Act</i> .....	chap. 39	sec. 48(3), 62	Administrative fines and Motor Carrier Commission.....		
<i>Pension Agreement Act</i> .....	chap. 351	sec. 6	Payment of liabilities.....		
<i>Petroleum and Natural Gas Act</i> .....	chap. 361	sec. 123(2)	Safeguarding dangerous operations.....		
<i>Police Act</i> .....	chap. 367	sec. 11(3)	Ministerial liability.....		
<i>Police Act</i> .....	chap. 367	sec. 38(3)	Emergency Situation—expenses.....		
<i>Property Tax Transfer Act</i> .....	chap. 378	various	Refunds.....		
<i>Provincial Court Act</i> .....	chap. 379	sec. 27(4)	Inquiry legal counsel.....		
<i>Public Service Benefit Plan Act</i> .....	chap. 386	sec. 5	Expenses related to contracts.....		
<i>Public Works Agreement Act</i> .....	chap. 391	sec. 3	Administration expenses.....		
<i>Queen's Printer Act</i> .....	chap. 394	sec. 11(2)	Business losses.....		
<i>Recall and Initiative Act</i> .....	chap. 398	sec. 173	Administrative costs.....		
<i>Referendum Act</i> .....	chap. 400	sec. 7	Administration expenses.....		
<i>Resort Municipality of Whistler Act</i> .....	chap. 407	sec. 21	Administration expenses.....		
<i>Safety Standard Act</i> .....	chap. 96	sec. 91.1(3)	Long term fee reimbursement.....		
<i>School Act</i> .....	chap. 412	sec. 153(3)	Provincial repayments to board.....		
<i>School Act</i> .....	chap. 412	sec. 137(4)	School Referendum Tax—Rural Area.....		
<i>Shelter Aid for Elderly Renters Act</i> .....	chap. 424	sec. 3	Payment for rental assistance.....		
<i>Social Service Tax Act</i> .....	chap. 431	various	Refunds.....		
<i>Special Accounts Appropriation and Control Act</i> .....	chap. 436	sec. 4(3)	First Citizens' Fund.....		9,000
<i>Special Accounts Appropriation and Control Act</i> .....	chap. 436	sec. 8(2)	Physical Fitness and Amateur Sports Fund.....		5,500
<i>Special Accounts Appropriation and Control Act</i> .....	chap. 436	sec. 9(2)	Olympic Arts Fund.....		5,000
<i>Special Accounts Appropriation and Control Act</i> .....	chap. 436	sec. 9.1(2)	Provincial Home Acquisition Wind Up.....		15,000
<i>Special Accounts Appropriation and Control Act</i> .....	chap. 436	sec. 9.2(3)(a)	Production Insurance Account.....	25,661	

**Consolidated Revenue Fund**  
**Statutory Spending Authorities for Disbursements**  
**as at March 31, 2006**  
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2005/06 \$	Amounts Accessed 2004/05 \$
<b>Other Statutory Authorities</b>					
<i>Statute Uniformity Act</i> .....	chap. 441	sec. 4	Travel and personal expenses of board members.		
<i>Taxation (Rural Area) Act</i> .....	chap. 448	various	Refunds.....		
<i>Tobacco Tax Act</i> .....	chap. 452	sec. 43(2)	Fee for collection of tobacco tax.....		
<i>Tourism British Columbia Act</i> .....	chap. 13	sec. 13(1)	Hotel Room Tax Revenue.....		
<i>Transmission Corporation Act</i> .....	chap. 44	sec. 5(2)	Transmission Corporation shares.....		
<i>Transportation Act</i> .....	chap. 44	sec. 35, 34(1)	Payment of tax to Authority.....		
<i>Vancouver Island Natural Gas Pipeline Act</i> .....	chap. 474	sec. 4(2), 6(2)	Agreement settlement.....		
<i>Waste Management Act</i> .....	chap. 482	sec. 28.4(6)	Remediation services.....		
<i>Water Act</i> .....	chap. 483	sec. 37(3)	Removal of works.....		
<i>Wildfire Act</i> .....	chap. 31	sec. 65	Fire control costs.....		
<b>Total Other</b> .....				<b>167,082</b>	<b>531,353</b>