

SPECIAL ACCOUNTS¹ — SUMMARY
(for the Fiscal Year Ending March 31, 2006)
(\$000)

	Spending Authority Available April 1, 2005	Operating Transactions		General Fund Transfer ²	Financing Transactions		Working Capital Adjustment ³	Spending Authority Available March 31, 2006
		Revenue	Expense		Receipts	Disbursements		
Special Accounts								
BC Timber Sales	117,772	286,785	(166,108)	(715)	—	(67,382)	1,763	172,115
Crown Land	50,000	229,776	(141,820)	(88,100)	144	—	—	50,000
First Citizens Fund	15,069	4,200	(4,200)	—	—	—	—	15,069
Forest Stand Management Fund	16,614	—	—	—	—	—	—	16,614
Forfeited Crime Proceeds Fund	500	—	—	—	—	—	—	500
Health	—	147,250	(147,250)	—	—	—	—	—
Inmate Work Program	2,321	1,360	(1,565)	—	—	(93)	63	2,086
Insurance and Risk Management	188,937	4,752	—	—	—	(20)	111	193,780
Northern Development Fund	9,419	575	(500)	—	—	—	—	9,494
Olympic Arts Fund	5,319	650	(650)	—	—	—	—	5,319
Physical Fitness and Amateur Sports Fund	7,273	2,200	(2,200)	—	—	—	—	7,273
Production Insurance	28,000	16,000	(16,000)	—	—	—	—	28,000
Provincial Home Acquisition Wind Up	15,010	35	(25)	—	50	(40)	—	15,030
Public Guardian and Trustee of British Columbia	12,801	18,999	(18,048)	—	—	(794)	663	13,621
South Moresby Forest Replacement	25,340	160	(25,500)	—	—	—	—	—
Sustainable Environment Fund	21,534	36,661	(35,705)	—	—	—	—	22,490
Unclaimed Property	75	—	(75)	—	—	—	—	—
University Endowment Lands Administration	20,932	3,142	(3,142)	—	—	—	—	20,932
<i>Victims of Crime Act</i>	26,095	10,780	(7,325)	—	—	—	—	29,550
	563,011	763,325	(570,113)	(88,815)	194	(68,329)	2,600	601,873
Transfers from Voted Appropriations to Special Accounts⁴								
Production Insurance	—	(5,400)	5,400	—	—	—	—	—
Public Guardian and Trustee of British Columbia	—	(7,642)	7,642	—	—	—	—	—
	—	(13,042)	13,042	—	—	—	—	—
Total Special Accounts (net of transfers)	563,011	750,283	(557,071)	(88,815)	194	(68,329)	2,600	601,873

¹ 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*.

² General Fund Transfers consist of changes in statutory spending authority.

³ Working capital adjustments include those adjustments that would change the cash balance of the Special Account. This would include changes in accumulated amortization, inventory, and accounts receivable and payable.

⁴ Transfers from voted appropriations are eliminated to establish the amount of special account expenses that do not require voted appropriations. This net amount of special account expense is then deducted from total expenses in the determination of *Supply Act* requirements shown on page 13.