
FORM 18-K/A

For Foreign Governments and Political Subdivisions Thereof

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**AMENDMENT NO. 2 TO
ANNUAL REPORT
of
PROVINCE OF BRITISH COLUMBIA
(Canada)
(Name of Registrant)**

Date of end of fiscal year to which the Annual Report relates: March 31, 2022

SECURITIES REGISTERED*
(As of the close of the fiscal year)

Title of Issue	Amounts as to Which Registration is Effective	Names of Exchanges on Which Registered
N/A	N/A	N/A

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*The Registrant is filing this amendment to its annual report on a voluntary basis.

PROVINCE OF BRITISH COLUMBIA

The undersigned registrant hereby amends the following items, financial statements, exhibits or other portions of its Annual Report (the "Annual Report") for the fiscal year ended March 31, 2022 on Form 18-K as set forth below:

The following additional exhibits are added to the Annual Report:

[Exhibit 99.5 Budget and Fiscal Plan 2023/24 – 2025/26](#)

[Exhibit 99.6 Estimates, Fiscal Year Ending March 31, 2024](#)

[Exhibit 99.7 Supplement to the Estimates, Fiscal Year Ending March 31, 2024](#)

[Exhibit 99.8 Supplementary Estimates, Fiscal Year Ending March 31, 2023](#)

SIGNATURE

Pursuant to the requirements of the *Securities Exchange Act of 1934*, the registrant has duly caused this amendment to be signed on its behalf by the undersigned, thereunto duly authorized, at Victoria, British Columbia, Canada, on the 6th day of March, 2023.

PROVINCE OF BRITISH COLUMBIA
(Name of registrant)

By: /s/ Sam Myers

Name: Sam Myers

Title: Executive Director,
Debt Management Branch
Provincial Treasury
Ministry of Finance

EXHIBIT INDEX

[Exhibit 99.5 Budget and Fiscal Plan 2023/24 – 2025/26](#)

[Exhibit 99.6 Estimates, Fiscal Year Ending March 31, 2024](#)

[Exhibit 99.7 Supplement to the Estimates, Fiscal Year Ending March 31, 2024](#)

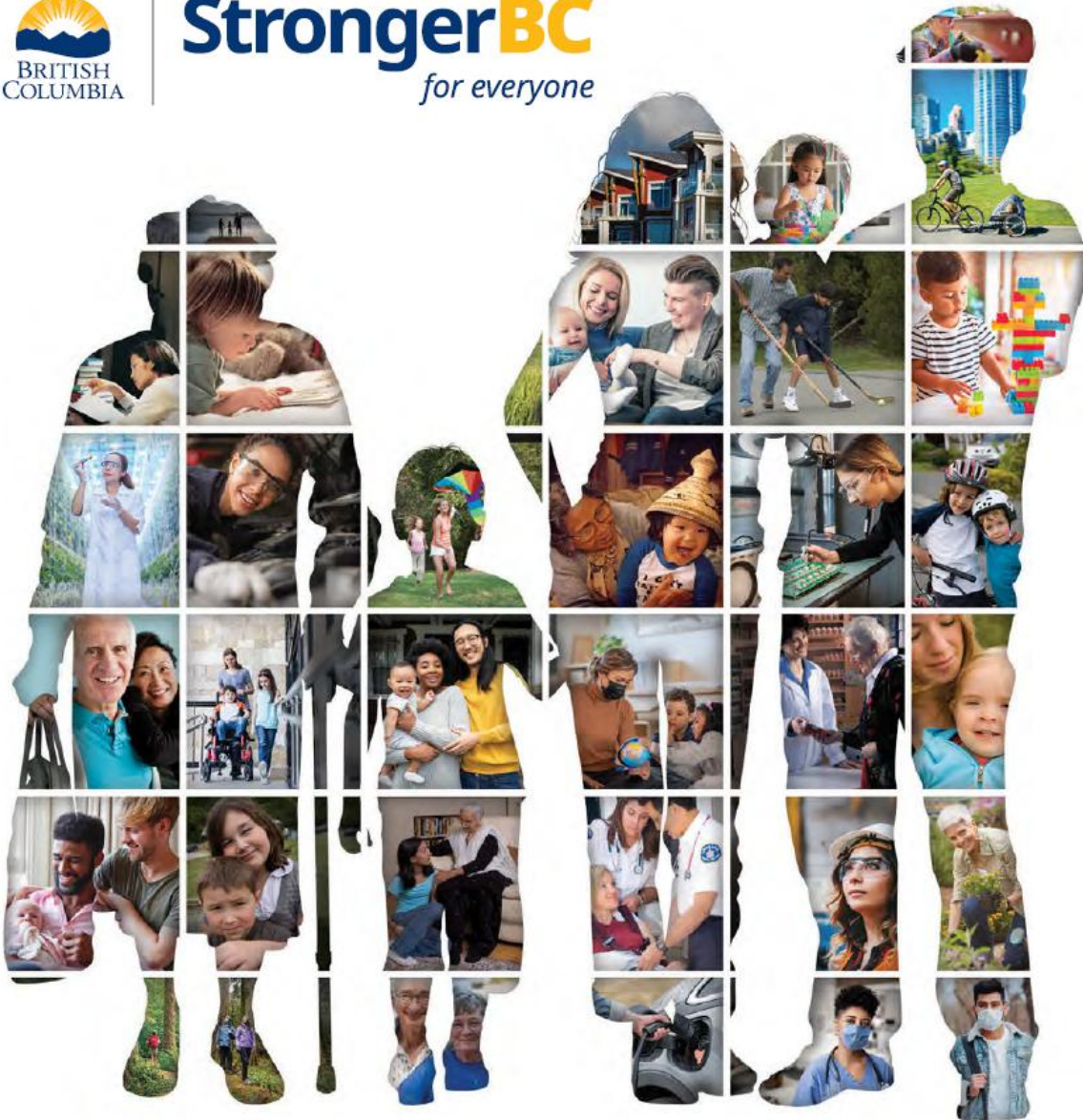
[Exhibit 99.8 Supplementary Estimates, Fiscal Year Ending March 31, 2023](#)

BUDGET 2023

BUDGET AND FISCAL PLAN
2023/24 - 2025/26



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BUDGET AND FISCAL PLAN

2023/24 - 2025/26

February 28, 2023



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February 28, 2023

As required by Section 7(1)(d) of the *Budget Transparency and Accountability Act*, I confirm that *Budget 2023* contains the following elements:

- Fiscal forecasts for 2023/24 to 2025/26 (provided in Part 1) and economic forecasts for 2023 to 2027 (provided in Part 3).
- A report on the advice received from the Economic Forecast Council (EFC) in December 2022 (updated in January 2023) on the economic growth outlook for British Columbia, including a range of forecasts for 2023 and 2024 (see Part 3, page 108).
- Material economic, demographic, fiscal, accounting policy, and other assumptions and risks underlying *Budget 2023* economic and fiscal forecasts. In particular:
 - The near-term economic outlook for British Columbia is weaker, reflecting the combined effects of elevated price pressures and tighter monetary policy working their way through domestic and global economies. In recognition of downside risks, the economic projections assumed in *Budget 2023* are prudent relative to the average of the forecasts provided by the Economic Forecast Council.
 - The economic forecast incorporates some fiscal policy measures announced in *Budget 2023*, and the full budget policy measures will be incorporated in the updated economic forecast in the *First Quarterly Report*. This practice reflects that budget policy measures are generally not finalized while the economic forecast is being developed.
 - The corporate income tax revenue forecast is based on projections for national corporate taxable income provided by the federal government.
 - Natural gas royalty forecasts continue to adopt a lower natural gas price forecast compared to the private sector average in order to maintain prudence against volatility.
 - The fiscal plan includes three-year financial projections for school districts, post-secondary institutions and health authorities, based on plans submitted by those entities to the Ministries of Education and Child Care, Post-Secondary Education and Future Skills, and Health, respectively, and for other service delivery agencies and commercial Crown corporations.
 - The fiscal plan includes a Contingencies vote totalling \$5.5 billion in 2023/24, \$4.8 billion in 2024/25, and \$4.7 billion in 2025/26, with allocations for pandemic recovery funding, costs for agreements expected to be signed under the *Shared Recovery Mandate*, costs for climate and emergency response, funding for CleanBC, and a provision in 2025/26 for future initiatives and caseload pressures. The forecast allowance is \$700 million in 2023/24, \$500 million in 2024/25, and \$500 million in 2025/26. Government's economic and fiscal prudence measures generally have resulted in government exceeding its budget targets.

To the best of my knowledge, the three-year fiscal plan contained in *Budget 2023* conforms to the standards and guidelines of generally accepted accounting principles for senior governments as outlined in Note 1 of the 2021/22 *Public Accounts*.

I would like to recognize staff in government ministries and agencies for their contribution to this document. I would especially like to acknowledge staff in the Ministry of Finance, whose professionalism, commitment and expertise were essential to the completion of this budget and fiscal plan.

/s/ Heather Wood

Heather Wood

Deputy Minister and Secretary to Treasury Board

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SUMMARY | BUDGET AND FISCAL PLAN - 2023/24 to 2025/26

(\$ millions)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26
Revenue	82,700	77,690	79,724	82,223
Expense	(74,393)	(80,206)	(82,978)	(84,766)
Pandemic Recovery Contingencies	(2,000)	(1,000)	-	-
Supplementary Estimates	(2,715)	-	-	-
Forecast allowance	-	(700)	(500)	(500)
Surplus (Deficit)	3,592	(4,216)	(3,754)	(3,043)
Capital spending:				
Taxpayer-supported capital spending	8,117	11,813	12,634	13,098
Self-supported capital spending	4,055	4,027	4,116	2,853
Total capital spending	12,172	15,840	16,750	15,951
Provincial Debt:				
Taxpayer-supported debt	63,701	75,617	88,436	99,395
Self-supported debt	29,788	31,607	33,671	34,405
Total debt (including forecast allowance)	93,489	107,924	122,607	134,300
Taxpayer-supported debt to GDP ratio	16.4%	18.9%	21.3%	23.0%
Taxpayer-supported debt to revenue ratio	78.7%	100.1%	114.8%	124.9%
Economic Forecast:				
	2022	2023	2024	2025
Real GDP growth	2.8%	0.4%	1.5%	2.4%
Nominal GDP growth	11.0%	2.8%	3.7%	4.2%

Building a Stronger BC Together

Government is focused on making smart investments today to build a stronger, more secure future for everyone who calls B.C. home. *Budget 2023* invests \$8.7 billion more in operating funding across the fiscal plan to support new priority measures. This includes funding to help with rising costs, build more affordable homes, strengthen health care and mental health care, and fight climate change, while training people for good-paying jobs in a cleaner economy. The budget also provides \$7.6 billion over three years in ministry base funding for public-sector wage increases under the *Shared Recovery Mandate* for recently signed agreements. This historic investment provides fair and reasonable wage increases, including significant inflation protection to public servants, to support the ongoing delivery of essential services people rely on — such as public health care and K-12 education.

The Province continues to build prudence into its fiscal plan, including providing significant contingencies for emerging and unknown costs. This includes \$1 billion in Pandemic Recovery Contingencies funding for 2023/24 to ensure the Province can continue to provide ongoing health responses and to help people, businesses and communities that are still recovering from the pandemic's impacts. There is also \$750 million in Contingencies over the next two years earmarked for climate and emergency response to support continued recovery efforts from recent climate emergencies, including the November 2021 floodings.

Improved Health and Mental Health Care

Improving health care for British Columbians remains a top priority for the Province.

Budget 2023 provides more than \$6.4 billion over three years (including contingencies funding) to strengthen services across the health-care system. This includes targeted investments of \$270 million for cancer care to enhance access to screening, early detection, and diagnostic and treatment services. Funding also includes more than \$1 billion over three years to support the Province's new health workforce strategy that aims to recruit, retain and support more doctors, nurses, allied health and health science professionals into the system. There is also \$1.1 billion allocated over the fiscal plan to support B.C.'s new payment model for family doctors, as announced in October 2022, as well as funding to support ongoing pandemic health response measures.

The Province is also investing \$867 million more across the fiscal plan to strengthen mental health, addictions and treatment services so people have care they can count on. This includes new investments across the full continuum of care from prevention, harm reduction, safe supply, withdrawal management to treatment and recovery.

Affordable and Attainable Housing

Government is taking action to tackle the housing crisis through its upcoming refreshed housing strategy. *Budget 2023* will support this strategy by investing \$4.2 billion in new operating and capital funding over three years to build and unlock more homes, provide more supports and protections for renters, and to help reduce homelessness. This includes new capital funding to support new transit-oriented development, more complex care housing and thousands of new units of student housing.

Helping British Columbians to Reduce Costs

To help British Columbians with rising costs, *Budget 2023* will introduce new measures targeted to support people hardest hit, including those with lower incomes and families with children. The budget includes \$1.3 billion over three years to help expand existing K-12 school food programs and provide more financial supports for students, people on income and disability assistance, and to support foster families and other caregivers. Funding will also provide free prescription contraception for all B.C. residents starting April 1, 2023. Government is also making permanent increases to the Climate Action Tax Credit and enhancements the BC Family Benefit to provide ongoing supports for families and individuals with low-to-middle incomes. *Budget 2023* also introduces the income-tested Renter's Tax Credit, which will save renters up to \$400 annually.

Safe and Healthy Communities for Everyone

To support the Safer Communities Action Plan, the Province will provide \$462 million over three years to improve public safety and access to justice services. Funding will support more policing and enforcement services, expand Indigenous Justice Centres to 10 additional locations, and provide more resources for the B.C. Human Rights Tribunal and the Independent Investigations Office. There is also funding to support public safety initiatives, such as the modernization of the *Police Act* and to support the new decriminalization program.

Sustainable and Clean Economy

The Province remains committed to building a sustainable and clean economy that works for everyone. Through *Budget 2023*, government is investing nearly \$1.4 billion in new operating and capital funding to support inclusive economic development and climate resiliency. This includes \$480 million over three years to support the new job skills plan that provides a pathway for B.C. to have the most inclusive and talent-driven workforce in Canada, while addressing short and longer-term skills and labour gaps.

Funding will also support sustainable economic growth by helping to speed up natural resource permitting, develop a new critical minerals strategy and support more forest landscape planning tables. Central to this work is partnerships with Indigenous Peoples in alignment with government's commitment under the *Declaration on the Rights of Indigenous Peoples Act*. The budget includes \$567 million in operating and capital funding over three years for climate resiliency, including funding to support active transportation, CleanBC initiatives and for emergency management programs. This includes building capacity across B.C. to support disaster risk assessment, preparedness and mitigation, and working collaboratively with local government and First Nations to make communities more resilient.

Capital Investments

Budget 2023 makes significant capital commitments in the health, transportation, housing and education sectors. Taxpayer-supported infrastructure spending is forecast to be \$37.5 billion, the highest level ever, over the three-year fiscal plan.

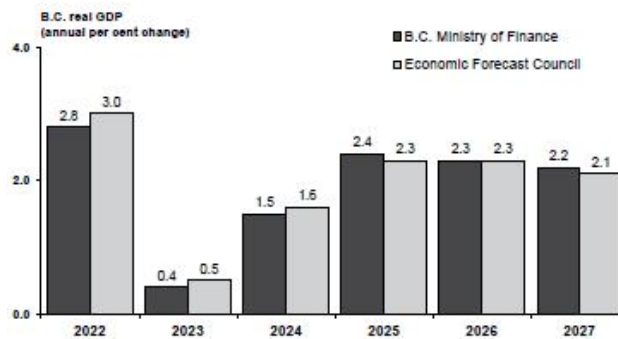
Capital spending of self-supported Crown corporations is expected to total \$11.0 billion over three years, relating primarily to electrical generation, transmission and distribution projects.

Economic Outlook

B.C.'s economy has been resilient to pandemic, geopolitical, and climate-related disruptions. However, higher interest rates are expected to weigh on the economy in the near-term. Following a rapid recovery from the economic impacts of the COVID-19 pandemic, central banks raised interest rates sharply in 2022 in response to high inflation. Russia's invasion of Ukraine increased inflationary pressures and caused renewed supply disruptions, energy insecurity in Europe, and volatile commodity prices. In 2022, the impact of higher interest rates was evident in housing markets, with ongoing uncertainty over the impacts to other sectors of the economy. Still, B.C.'s labour market has shown continued strength. Despite a high degree of global uncertainty, B.C. has maintained a low unemployment rate and is relatively well positioned to face potential economic challenges.

It is estimated that the B.C. economy expanded by 2.8 per cent in 2022, following 6.1 per cent growth in 2021. Economic growth is forecast to slow to 0.4 per cent in 2023 before rising to 1.5 per cent in 2024. The slower near-term growth projection largely reflects the combined effects of elevated price pressures and tighter monetary policy working their way through the economy. In addition, economic weakness among B.C.'s major trading partners is expected to weigh on export demand. Over the medium-term (2025 to 2027), growth is expected to range between 2.2 per cent and 2.4 per cent annually.

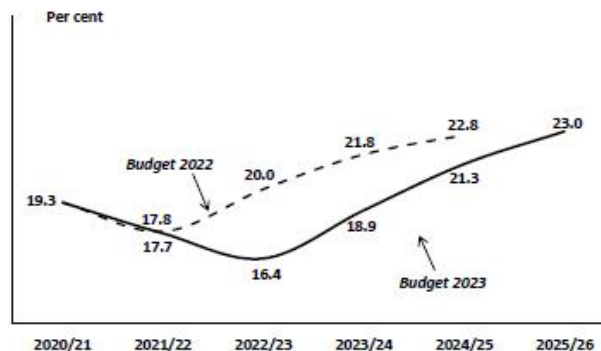
Budget 2023 Economic Forecast



Debt Affordability

Due to a high operating surplus, the Province's taxpayer-supported debt at the end of 2022/23 is forecast to be \$63.7 billion, which is almost \$9.8 billion less than forecast in *Budget 2022*, and taxpayer-supported debt-to-GDP is 16.4 per cent this year, compared to 20 per cent forecasted in the last budget. The debt level is expected to increase over the fiscal plan to finance the operating and capital investment needs of the Province, with taxpayer-supported debt forecast to reach \$99.4 billion by 2025/26, and the debt-to-GDP ratio rising to 23 per cent.

Debt to GDP



Despite higher interest rates, B.C.'s debt-servicing costs remain at low levels, both historically and compared to other jurisdictions. A common metric of financing affordability is the "interest bite," representing the taxpayer-supported interest costs as a percentage of provincial government revenue, which is at 2.4 cents per dollar in 2022/23.

Risks to the Fiscal Plan

The main risks to the government's fiscal plan include:

- The degree to which elevated inflation and restrictive monetary policy affect economic activity, government revenues, program costs, and borrowing costs;
- The emergence of new COVID-19 variants of concern and ongoing geopolitical conflict, which contribute to the potential volatility in the economic and fiscal outlooks;
- Increased costs and demands for government services, such as health care, social assistance programs, COVID-19 response measures or recovery from climate-related disasters; and
- Changes in timing of capital projects and related spending, which may be influenced by several factors, such as market conditions and weather.

To mitigate the risks to the fiscal plan, government has the following levels of prudence in its projections:

- Forecast allowance of \$700 million in 2023/24 and \$500 million in 2024/25 and \$500 million in 2025/26;
- Contingencies of \$2.3 billion in 2023/24, \$2.2 billion in 2024/25, and \$1.2 billion in 2025/26, which include allocations for CleanBC, Climate and Emergency Response, and general programs;
- Pandemic Recovery Contingencies of \$1.0 billion in 2023/24;
- Contingencies for the costs of the *Shared Recovery Mandate* of \$2.2 billion in 2023/24, \$2.6 billion in 2024/25, and \$2.7 billion in 2025/26, as well as an additional \$800 million allocated in 2025/26 for future cost pressures; and
- A forecast for B.C.'s real GDP growth that is lower than the outlook provided by the Economic Forecast Council (0.1 percentage points lower in 2023 and 2024).

Conclusion

Budget 2023 makes smart investments to tackle today's biggest challenges and help build a stronger and more secure future for B.C. This includes record new investments in health, housing, and cost-of-living measures, as well as fighting climate change and building an economy for everyone. The Province will continue to work with people, businesses, communities, and Indigenous Peoples to address challenges and work on the things that matter most.

Table 1.1 Three Year Fiscal Plan

(\$ millions)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26
Revenue	82,700	77,690	79,724	82,223
Expense	(74,393)	(80,206)	(82,978)	(84,766)
Pandemic Recovery Contingencies	(2,000)	(1,000)	-	-
Supplementary Estimates	(2,715)	-	-	-
Forecast allowance	-	(700)	(500)	(500)
Surplus (Deficit)	3,592	(4,216)	(3,754)	(3,043)
Capital spending:				
Taxpayer-supported capital spending	8,117	11,813	12,634	13,098
Self-supported capital spending	4,055	4,027	4,116	2,853
Total capital spending	12,172	15,840	16,750	15,951
Provincial Debt:				
Taxpayer-supported debt	63,701	75,617	88,436	99,395
Self-supported debt	29,788	31,607	33,671	34,405
Total debt (including forecast allowance)	93,489	107,924	122,607	134,300
Taxpayer-supported debt to GDP ratio	16.4%	18.9%	21.3%	23.0%
Taxpayer-supported debt to revenue ratio	78.7%	100.1%	114.8%	124.9%

Introduction

Budget 2023 builds on historic investments made since 2017 to help build a stronger, more secure B.C. for everyone. Projected deficits decline over the fiscal plan period from \$4.2 billion in 2023/24 to \$3.0 billion in 2025/26, and taxpayer-supported debt-to-GDP ratios are below 25 per cent in each year of the fiscal plan. By making smart investments to tackle today's biggest challenges — including health care, housing, reducing costs and a clean economy — government continues to help British Columbians and communities create a brighter future.

Government's consolidated operating expense totals \$81.2 billion in 2023/24, \$83.0 billion in 2024/25, and \$84.8 billion in 2025/26. *Budget 2023* provides almost \$16.3 billion over the fiscal plan period in operating budget increases to ministries, including funding for programs and the wage mandate. There is a \$1.0 billion time-limited allocation in Pandemic Recovery Contingencies in 2023/24, and \$14.0 billion in contingencies funding over the next three years for Climate and Emergency Response, CleanBC, wage increases under the *Shared Recovery Mandate*, and other spending uncertainties for new and existing programs. The revenue forecast rises from \$77.7 billion in 2023/24 to \$82.2 billion in 2025/26, with a modest growth projection reflecting the economic forecast and natural-resource activity projections. The higher revenue forecast for 2022/23 includes the effects of one-time, prior-year adjustments that do not carry forward.

Capital spending on schools, post-secondary facilities, housing, health-care facilities, highways, bridges, and other taxpayer-supported infrastructure, is expected to reach a record \$37.5 billion over the three-year fiscal plan period. These investments will support future growth while contributing to a clean and inclusive economy.

The new operating funding initiatives are discussed in the expense section starting on page 7. Details on the Province's revenue forecasts are provided in the revenue section, starting on page 36. The capital investments section begins on page 43. This is followed by the debt section on page 64 and a discussion on the risks to the fiscal plan on page 67.

Government remains committed to incorporating Gender Based Analysis (GBA+) into its policy and budget processes. Since 2018, the Province has used GBA+ to ensure that comprehensive, evidence-based policy advice is provided to decision makers to achieve better results for all British Columbians. *Budget 2023* uses GBA+ analysis to monitor economic trends and inform all spending and tax decisions. This analytical tool helps to assess the effect of different spending or tax measures on different groups, including people of different genders, incomes, ethnicities, geographic locations, ages, abilities, or sexual orientations.

The use of the GBA+ lens informed many *Budget 2023* priorities that support the Province's commitment to diversity, inclusion and equity. This includes new investments that prioritize culturally safe services in health, justice and housing, as well as reducing barriers for women, trans and non-binary people by providing free prescription contraception. The budget also makes significant investments to provide more opportunities for lower-income individuals and families — from targeted training opportunities, to new cost-of-living measures. These are just a few examples that show how the GBA+ lens has supported government decision making to ensure services and opportunities are representative of the diverse population of British Columbia. Benefits for people are outlined in more detail throughout the expense and tax sections of the document.

Government remains committed to meaningful reconciliation with Indigenous Peoples, as enshrined in the *Declaration on the Rights of Indigenous Peoples Act*. On March 30, 2022, the Declaration Act Action Plan was released, which includes collectively identified goals and outcomes that support the long-term vision for implementing the *UN Declaration on the Rights of Indigenous Peoples* in B.C. New *Budget 2023* investments support the goals and priority actions as identified in the Declaration Act Action Plan, including goals to end Indigenous-specific racism and discrimination and prioritizing the social, cultural and economic well-being of Indigenous people in B.C. Further information on how initiatives are being developed or enhanced in alignment with the Declaration Act and to advance supports and opportunities for Indigenous people are discussed throughout this document.

Expense

Consolidated Revenue Fund Spending

Consolidated Revenue Fund (core government) planned spending over the fiscal plan period is \$70.1 billion in 2023/24, \$73.0 billion in 2024/25, and \$74.9 billion in 2025/26 as shown in Table 1.3 on page 34. This includes incremental ministry budget increases of \$4.7 billion in 2023/24, \$5.4 billion in 2024/25, and \$6.2 billion in 2025/26, totaling \$16.3 billion across the three-year fiscal plan. These budget increases include funding for signed agreements under the *Shared Recovery Mandate* —see Table 1.2.6 on page 26 for details.

Government remains committed to investing in ways that make life better for people in B.C., improve the services people rely on, and ensure a sustainable province for future generations. Funding decisions are underpinned by government's commitment to tangible reconciliation through the implementation of the *UN Declaration on the Rights of Indigenous Peoples* by prioritizing opportunities for Indigenous Peoples to be full partners in the inclusive and sustainable province we are building together.

Improved Health and Mental Health Care

Improving health and mental health care for British Columbians remains a top priority for the Province. *Budget 2023* provides \$6.4 billion over three years in new investments to strengthen the public health care system. This includes:

- \$2.6 billion over three years to support services across the health care system, including \$270 million more for cancer care;
- \$1 billion over three years for the new health workforce strategy that includes actions focused on retention, redesign, recruitment and training;
- Nearly \$1.1 billion over three years for the refreshed primary care strategy that provides a new compensation model for family practitioners and incentives to attract recent graduates into family practice, and to retain those approaching retirement;
- \$867 million for mental health, addictions and treatment services across the spectrum of services and supports for people struggling with substance use disorder; and
- \$875 million in 2023/24 for ongoing COVID-19 health response measures.

Table 1.2.1 Investing in Health and Mental Health Care

(\$ millions)	2023/24	2024/25	2025/26	Total
Health services	556	611	1,440	2,607
Health workforce strategy	273	350	373	995
New primary care compensation model*	399	388	264	1,051
Mental health, addictions and treatment services*	199	297	371	867
Ongoing health response to COVID-19*	875	-	-	875
Total	2,301	1,645	2,447	6,394

Note: Table may not sum due to rounding.

*Includes allocations funded from the Contingencies Vote.

Health services including cancer care

The government is committing \$2.6 billion more over three years across the health system to support the growing demand for health services in B.C., which includes caring for a growing and aging population and to address inflationary costs on supplies and equipment. This includes the range of health services delivered under the Medical Services Plan, PharmaCare, and in hospitals and cancer centres, surgical care, and in urgent and primary care clinics.

Funding also includes \$270 million more for cancer care to enhance access to screening and early detection and expand access to diagnostic imaging and treatments like radiation therapy. New investments will also provide more supports to oncologists through the implementation of team-based care and a boost to compensation to promote recruitment and retention.

Health workforce strategy

Budget 2023 also provides targeted investments of \$1 billion over three years to support the Province's health workforce strategy as announced in September 2022. The strategy will support patients who rely on the public health care system by improving workforce retention and optimizing the system to help with workload. It will add more doctors, nurses, allied health and health sciences professionals, and new education and training seats, while streamlining entry for professionals educated outside of Canada.

The strategy has four key focus areas:

- **Retain:** Foster healthy, safe and inspired workplaces, supporting workforce health and wellness, embedding reconciliation, diversity, inclusion and cultural safety and better supporting and retaining workers in high-need areas, building clinical leadership capacity and increasing engagement.
- **Redesign:** Balance workloads and staffing levels to optimize quality of care by optimizing scope of practice, expanding and enhancing team-based care, redesigning workflows and adopting enabling technologies.
- **Recruit:** Attract and onboard thousands of workers by reducing barriers for international health-care professionals, and promoting health-care careers to young people.
- **Train:** Strengthening employer-supported training models, enhancing earn and learn programs to support staff to advance their skills and qualifications, expanding the use of bursaries, and expanding education seats for new and existing employees.

Over the next three years, new funding will create new training programs and nearly 3,000 new post-secondary training seats, provide nearly 12,000 bursaries and more than 9,000 other training grants. It will also create over 1,700 new health-care positions and provide targeted financial incentives for health-care staff to address critical staffing needs. Funding is also anticipated to address workplace violence in the health care sector, promote diversity and inclusion, and address discrimination against Indigenous people—including boosting recruitment and retention of Indigenous health-care employees.

More supports for family doctors

To support the health system and workforce strategy, government is providing nearly \$1.1 billion over three years to implement B.C.'s new payment model for family doctors to help protect, support and strengthen B.C.'s primary health-care system and patient care. Full-service family doctors are those who work in communities to provide ongoing primary care services to their patients. The new payment model, which was announced in October 2022 and co-developed by Doctors of BC, BC Family Doctors and the Province, is available to family doctors beginning February 2023, and provides an alternative to the current fee-for-service model. The new model takes into account factors including:

- the time a doctor spends with a patient;
- the number of patients a doctor sees in a day;
- the number of patients a doctor supports through their office;
- the complexity of the issues a patient is facing; and
- administrative costs currently paid directly by family doctors.

This provides a more equitable payment for the work of family doctors and better recognizes their value in providing full-service primary care to patients. It will help maintain their business autonomy and give them more flexibility to create the kind of practice that works best for them and their patients.

The Province and Doctors of BC have also reached a new physician master agreement (PMA), which includes several commitments that will better support doctors as they care for their patients. The new three-year tentative PMA drives continued collaboration by the Ministry of Health, physicians, Doctors of BC, and regional health authorities to achieve key priorities that improve health care, including gender equity, Indigenous reconciliation and workplace safety.

Mental health, addictions and treatment services

Government continues to provide significant new investments to support mental health, addictions and treatment services with \$867 million in new funding over the fiscal plan. These new investments bring total spending on mental health and addictions to \$2 billion over the next three years.

Treatment and Recovery Services

Budget 2023 invests \$586 million across the spectrum of services and supports for people struggling with substance use disorder. This will focus on expansion of treatment and recovery beds, the development of new recovery communities to support the long-term recovery of those who have gone through treatment, Indigenous treatment centres, and wraparound services for youth.

Government will also develop and roll out a new model of seamless care to support people through their entire recovery journey from detox to treatment to aftercare. This initiative will begin with new investments in Road to Recovery in partnership with Vancouver Coastal Health and Providence Health with the goal of expanding to other regions.

The Province will also expand on the Red Fish Healing Centre model of care to other regions of the province so that more people can receive care for complex mental health and substance use issues closer to home.

Responding to the Toxic Drug Crisis

Acting on the unanimous recommendations of the Select Standing Committee on Health, government continues to take action to accelerate B.C.'s response to the illicit drug toxicity crisis. *Budget 2023* provides \$184 million more over three years to support safer substance use for those living with mental health and addictions. This includes providing safe prescription alternatives, like diacetylmorphine, to help reduce the harmful effects of the toxic drug supply and to connect people with supports and treatment. Funding also supports services for children, youth, and young adults, focusing on prevention and early intervention. New integrated community crisis response teams include an expansion of mobile response programs (also known as Car Programs) that combine police and health workers, and Peer Assisted Care Teams (PACT), which are civilian-led. Planning is also underway for Indigenous-led PACT teams. Together these response teams will help ensure people in crisis are met early on by health-care workers and community members.

Complex Care Supports

Government also continues to invest in complex care housing, which provides enhanced health, mental health and substance use services to support people with complex mental health and substance use issues, including those who are homeless or whose needs are not met by existing supportive housing. Complex care housing provides permanent housing with ongoing services. *Budget 2023* provides \$97 million in operating funding to support health-focused services and resources at complex care sites. The Province is also providing \$169 million in capital funds (which is included in Table 1.2.2 under Building BC and BC Housing Programs) over the fiscal plan to deliver more units of complex care housing.

Ongoing COVID-19 Health Response

To support the ongoing management and health response to COVID-19, *Budget 2023* provides \$875 million in 2023/24 from the Pandemic Recovery Contingencies for the Ministry of Health. This includes funding for ongoing COVID-19 and influenza vaccination programs, the provision of personal protective equipment for health-care workers, COVID-19 testing and other preventative measures, including screening staff that work with vulnerable health care residents. Initiatives will continue to ensure that people living in rural, remote and Indigenous communities in B.C. have access to critical health care through medical transportation options, access to virtual care, and increased mental health supports for Indigenous and non-Indigenous communities.

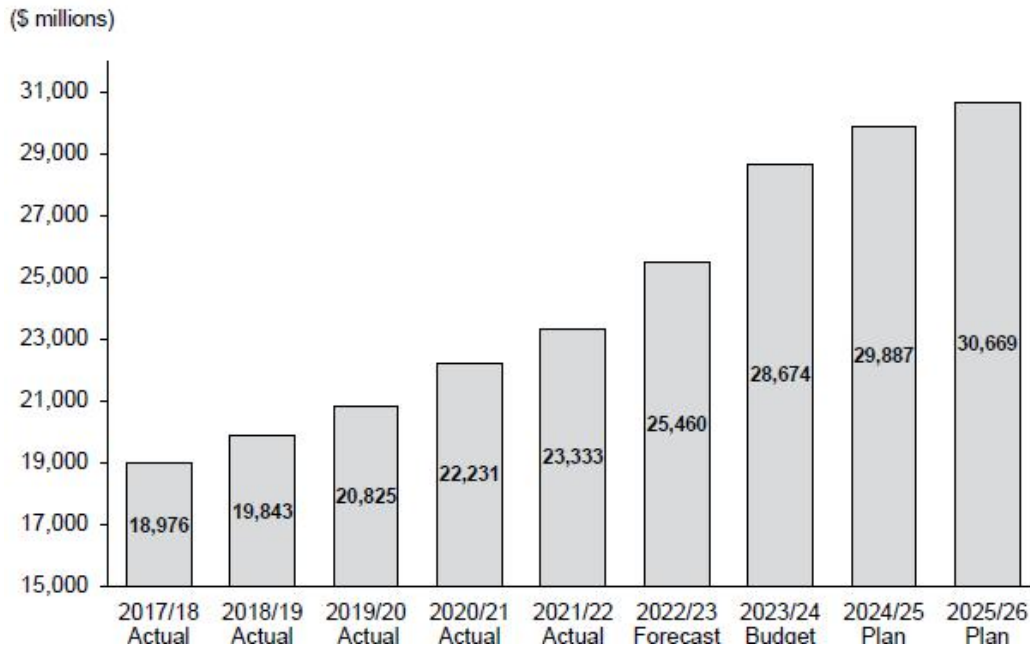
As the funding for pandemic contingencies are set to wind down by the end of 2023/24, it is anticipated that the Ministry of Health will wind down or integrate any services into ministry operations, as appropriate, to support the ongoing health and well-being of British Columbians.

Overall Health and Mental Health Investments

As shown in Chart 1.1.1, government's annual investments since 2017 have increased health and mental health care funding by over \$10 billion. This includes funding for new initiatives as well as wage increases related to the *Shared Recovery Mandate* in the health sector, which is described further on page 26.

Budget 2023 also provides \$11.2 billion in new health capital investments over the next three years. Health capital spending is discussed further on page 48 of this document.

Chart 1.1.1 Investing In Health and Mental Health Care*



*Chart represents operating funding for the Ministry of Health. It does not include one-time funding, such as time-limited initiatives funded through the Pandemic Recovery Contingencies Vote or Supplementary Estimates.

Affordable and Attainable Housing

As part of *Budget 2018*, government released its affordable housing strategy, *Homes for B.C.: A 30 Point Plan for Housing Affordability in British Columbia*. Since the strategy's release in 2018, government has committed \$7 billion in capital and operating funding as well as a \$2 billion dedicated borrowing facility to support thousands of new affordable homes over 10 years. The strategy includes a range of measures to help moderate the housing market, crack down on tax fraud and close loopholes, build the homes people need, provide security for renters and landlords, and support partners to build and preserve affordable housing.

The Province continues to take action on affordable and attainable housing by investing an additional \$4.2 billion over three years as part of *Budget 2023*. This includes \$2.2 billion in operating funding, and \$2 billion in capital funding as outlined in Table 1.2.2. In addition to these investments, government is increasing BC Housing's debt facility by \$839 million (bringing the total debt facility to over \$3.6 billion) to support housing programming. Through *Budget 2023*, the Province is also introducing a new income-tested Renter's Tax Credit, described further on page 74. Together, these investments will help support several actions in a refreshed housing strategy, set to be released by the Province in spring 2023. Key investments that will support this strategy are highlighted in the following section.

Table 1.2.2 Investing in Affordable and Attainable Housing

(\$ millions)	2023/24	2024/25	2025/26	Total
New Operating Investments				
More homes through Building BC*	396	346	277	1,019
Unlocking more homes and supporting people	119	160	101	380
Supports to reduce homelessness**	229	284	310	823
Sub-total	744	790	688	2,222
New Capital Investments				
Building BC and BC Housing Programs	54	73	141	268
Student housing beds	45	192	338	575
Supports to reduce homelessness	155	282	295	732
Transit-oriented development	83	133	178	394
Sub-total	337	680	952	1,969
Total	1,081	1,470	1,640	4,191

Table may not sum due to rounding;

*Includes capital grants for non-profit partners through the Housing Priority Initiatives Special Account.

**Includes allocations funded from the Contingencies Vote.

More Homes for British Columbians

The Province is providing \$1.7 billion in operating and capital funding over three years to support building thousands of new homes for British Columbians through Building BC and BC Housing programs as well as transit-oriented development. This includes targeted new investments for the Community Housing Fund and funding to help double the number of units created through the Indigenous Housing Fund. It also includes \$394 million in new capital funding to acquire lands for future affordable and market housing development projects along main transit corridors.

Government is also committing \$575 million over 3 years (or \$1.1 billion over 10 years) to enable post-secondary institutions to create thousands more student housing spaces in high demand areas throughout B.C.

Funding also includes \$66 million in annual operating funding to support new housing developed through the Rapid Housing Initiative. This federal-provincial cost-shared program was launched in 2020 to help address urgent housing needs of vulnerable Canadians, through the rapid construction of affordable housing.

Through *Budget 2023*, the Province is also introducing a new property transfer tax incentive to encourage the construction of new purpose-built rentals. This builds on the revitalization property tax exemption provided in *Budget 2018* as part of Government's 30-point housing plan.

Unlocking More Homes and Supporting People

In addition to investments to build and unlock new rental homes, *Budget 2023* provides further new supports and protections for renters. This includes a new Renter's Tax Credit estimated to save low-and-moderate income renters in B.C. up to \$400 a year. *Budget 2023* also provides \$230 million in operating and capital funding over the next 10 years to help revitalize and expand BC Housing's aging rental stock. This will improve and preserve existing aging rentals units for low-income households while adding thousands of new, more affordable purpose-built rental units. This funding is in addition to the new \$500 million Rental Protection Fund (announced in January 2023) that will provide one-time capital grants to non-profit housing organizations to purchase affordable residential rental buildings and ownership co-operatives listed for sale to safeguard those rental units for the longer term.

Renters will also benefit from over \$7 million to support the BC Rent Bank that helps provide renters with financial support to prevent eviction and homelessness, and up to \$15.6 million over three years for the Residential Tenancy Branch to strengthen service delivery and support timely resolution of landlord/tenant disputes.

Budget 2023 provides up to \$11 million over the fiscal plan to support implementing legislation, including the new *Housing Supply Act*, passed in November 2022, which allows the Province to set housing targets for communities. Another \$57 million over the fiscal plan will help to unlock more homes through new residential zoning measures and by reducing the time and cost associated with local government approval processes.

Government is also providing up to \$91 million over three years toward a new pilot project that will provide financing incentives to encourage homeowners to develop new secondary suites on the property of their principal residence to rent to long-term renters. The pilot is anticipated to facilitate thousands of more housing opportunities across British Columbia.

Supports to Reduce Homelessness

Government continues to take new actions to respond to and reduce homelessness, including strategies to prioritize cultural safety, Indigenous and community partnerships, and the inclusion of people with diverse identities and needs. *Budget 2023* provides over \$1.5 billion in operating and capital funding over three years to further this work. These actions build on the Province's Rapid Response to Homelessness program launched in 2017 and significant new investments of \$633 million through *Budget 2022* to deliver thousands of supportive housing units along with integrated health, social, cultural, community and housing stability supports for people.

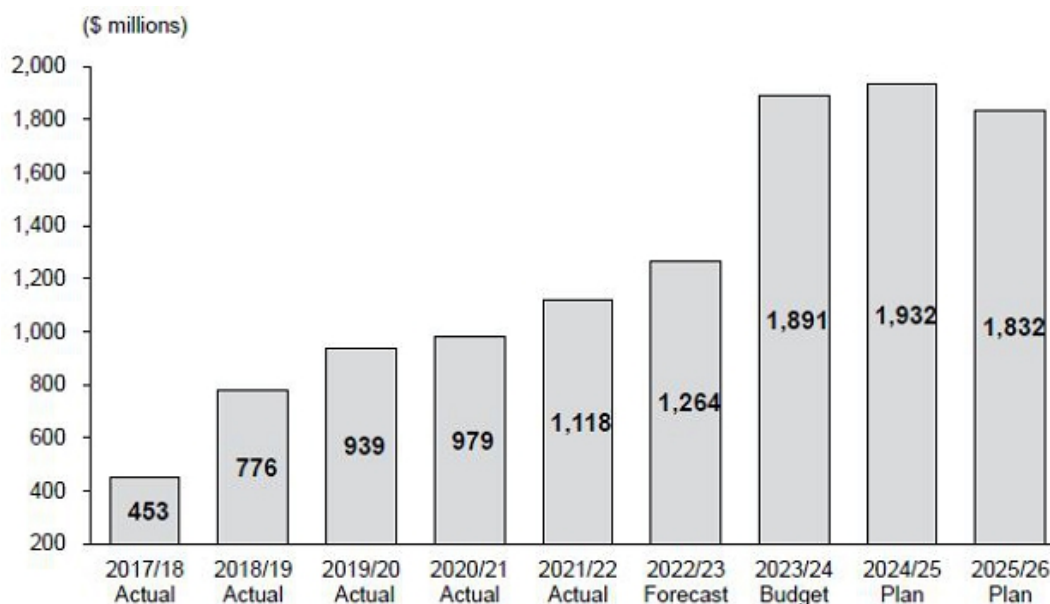
Budget 2023 provides \$228 million over three years to establish new regional multi-disciplinary teams to support rapid response for regions responding to substantive encampments. There is also \$44 million to help people who are living in encampments to access temporary modular housing. Funding will also help to provide more on-site supports at encampments, including enhancing fire prevention and safety, site management, sanitation, non-profit service-provider support, capacity and training, peer workers and to acquire rapid deployment housing.

The Province will also provide additional funding to increase support for existing housing programs. This includes up to \$440 million over three years in operating and capital funding for the Supportive Housing Fund to deliver more supportive homes. There is also \$109 million more over the fiscal plan for other BC Housing programs that provide other shelter and low-income assistance programs, such as emergency shelters, rental assistance and shelter aid programs for seniors, and transition houses. There is also up to \$182 million in operating and capital funding over three years to provide ongoing supports for those housed in temporary leased spaces as part of government's pandemic response, including finding more permanent housing solutions.

As noted earlier, the Province will also provide \$169 million in capital funds over the fiscal plan to create additional complex care housing units. This funding is augmented by \$97 million in health-related resources (included in funding amounts in Table 1.2.1) provided at complex care sites.

Chart 1.1.2 shows the growth in operating funding for housing since 2017.

Chart 1.1.2 Investing in Housing*



* Chart represents operating funding for housing initiatives. It does not include time-limited funding through the Pandemic Recovery Contingencies.

Helping British Columbians to Reduce Costs

With global inflation continuing to drive costs up, government remains focused on reducing the burden for families and individuals struggling with the cost of living. Since the summer of 2022, government has been delivering temporary cost-of-living supports that include ICBC rebates, BC Hydro bill credits, support with back-to-school expenses for K-12 families and capping rent increases below inflation at 2 per cent for 2023. The Province has also provided temporary increases to the Climate Action Tax Credit in October 2022, the Affordability Credit in January and April 2023, and increases to the BC Family Benefit from January to March 2023. These temporary measures provide targeted financial supports to families and individuals with low to middle incomes.

Budget 2023 builds on these measures by making new permanent investments that will help make life more affordable for British Columbians. This includes over \$1.3 billion in new spending measures to support students, foster families and those on income and disability assistance, as well as introducing universal access to free prescription contraception in B.C. In addition to these measures, there is an estimated \$3.2 billion for new and enhanced tax credits over the fiscal plan including increases to the Climate Action Tax Credit and BC Family Benefit, and for the new income-tested Renter's Tax Credit. Together, these measures will help to reduce costs for those most in need.

Spending measures are discussed in more details below; more information on the tax credits are outlined in Part 2, starting on page 71.

Table 1.2.3 New Measures to Reduce Costs

(\$ millions)	2023/24	2024/25	2025/26	Total
New Spending Measures				
K-12 school food programs	59	78	77	214
Free prescription contraception	39	46	33	119
Increased supports for income and disability assistance clients	147	205	207	558
Student financial aid allowance increases ¹	36	57	59	151
Increased financial supports for foster families	88	88	88	264
Sub-total	368	473	464	1,306
Tax Measures				
Climate Action Tax Credit enhancements (starting July 2023) ²	412	687	978	2,077
Renter's Tax Credit	307	313	319	939
BC Family Benefit enhancements	58	77	80	215
Sub-total	777	1,077	1,377	3,231
Total	1,145	1,550	1,841	4,537

Table may not sum due to rounding.

¹ Includes allocations funded from the Contingencies Vote.

² Figures include tax measures tabled with this budget (see table 2.1) and assume that increased Carbon Tax revenues after 2023/24 will also be redispersed through increased Climate Action Tax Credit.

K-12 school food programs

It is estimated that 17 per cent of B.C. families with children under 18 experience food insecurity. To support K-12 students and their families with accessing healthy foods at school, government is expanding its existing school food programs. This will ensure that school age children in the K-12 school system have consistent and reliable access to local, nutritious, and culturally preferred foods in all school districts. New investments will help reduce food insecurity and provide supports that enable student success through reduced absenteeism and improved health and academic outcomes.

Budget 2023 provides \$214 million over three years to expand existing food programs. The program will work with Feed BC to supply healthy options to schools using locally produced and/or processed food. Feed BC supports jobs and businesses for local farmers, fishers, ranchers and food processors across B.C. to strengthen the provincial food supply and food system resilience. Together these programs will support educational success for students and economic development in all regions of the province.

Free prescription contraception

Through *Budget 2023*, government delivers on its commitment to make prescription contraception free for all B.C. residents. Free contraception ensures the cost of these prescriptions for women, trans and non-binary people are not a barrier to an individual's informed choices about their own sexual and reproductive health. This commitment aligns with key government priorities to deliver better health-care services and make life more affordable for everyone. It supports a range of population health benefits such as improving reproductive autonomy, decreasing health and other risks from unplanned pregnancies and births, improving management of chronic gynecologic conditions like endometriosis, and increasing accessibility of gender-affirming care.

The budget provides \$119 million over three years for the program starting April 1, 2023, which will fully cover prescription contraception products, copper IUDs and Plan B®. This will make British Columbia the first jurisdiction in Canada to provide free prescription contraception to its residents. To support access, government is also working with the College of Pharmacists of BC on regulations that will expand the ability of pharmacists to prescribe medications, including contraception, by spring 2023.

Increased supports for income and disability assistance clients

Poverty reduction continues to be a key government priority, with significant investments to help lift families and children out of poverty. Government has increased the income and disability rate by \$100 a month in September 2017, \$50 a month in April 2019, and \$175 per month in April 2021 for income and disability assistance clients.

Budget 2023 continues this trend by providing \$558 million more over three years to increase supports to income and disability assistance clients. This includes increasing the shelter rate (a component of the income and disability assistance rate) by \$125 per month, which is anticipated to benefit approximately 161,000 individuals, including 33,000 children. This represents a 33 per cent increase to the maximum shelter rate for a single person, and is the first time that the shelter rate has been increased since 2007.

Income and disability assistance clients will also benefit from increases to supplements, which provide additional supports to clients who face an emergency need, have specific health needs, or to address other additional costs. This includes general food and clothing needs, specific diet-related supplements like natal supplements and baby formula, and event-driven needs, such as medical transportation, school start-up, and Christmas supplements.

Clients will also see an increase in their earnings exemption by \$100 per month for an individual on income assistance and \$1,200 per year for an individual on disability assistance. This means people on income and disability assistance can keep more of the money they earn from wages without having their assistance payments reduced. Increasing the earnings exemptions creates more opportunities to offer people a chance to increase their household income, remain connected to the workforce, and build valuable work experience that can lead to a good-paying, long-term job. This builds on previous earning exemption increases in *Budget 2017 Update* and *Budget 2020*, and is anticipated to immediately benefit more than 10,000 clients who are currently exceeding their earnings exemption limits.

In addition to increasing the shelter rate for the first time since 2007, *Budget 2023* continues to support vulnerable British Columbians by providing \$388 million more over the fiscal plan to support the anticipated growth in demand for income and disability assistance, as well as supporting clients served by Community Living BC.

Student financial aid allowance increases

Budget 2023 improves access to post-secondary education by doubling student loan maximums from \$110 to \$220 per week for individuals and from \$140 to \$280 per week for students with dependents, the first increase since 2006, targeted for implementation in June 2023. Government will also change student loan repayment terms to align with the federal government's Repayment Assistance Program, increasing the income level from \$25,000 to \$40,000 under which a student does not have to repay their loan, and also lowering the affordable payment amount from 20 per cent of annual family income to 10 per cent, both coming into effect August 1, 2023. These changes will make it easier for British Columbians to pursue education opportunities that were out of reach due to financial challenges and support the Province's Future Ready Plan. This builds on recent changes as part of *Budget 2019* to make student loans interest free. Costs related to this initiative are estimated at \$151 million over the fiscal plan period with expected increased loan uptake.

Increased financial supports for foster families and relief and respite rates

Government is investing \$264 million over the next three years to increase financial supports for foster and extended family caregivers and for those caring for children, youth, and adults with support needs. This includes increases to care provider rates by up to 47 per cent to address cost-of-living increases, including recognizing the costs of housing and internet access; it also provides funding to increase service and relief rates accordingly. This support recognizes the important role that foster and extended family care providers play in nurturing children in their care, and ensuring the Province can continue to recruit and retain these families across B.C. to give children continuity of care close to their home communities.

Respite supports are equally critical to families and caregivers. This funding will also increase the annual respite rates by over 34 per cent for those caring for people with support needs. This includes families of children and youth with supports needs and of adults living with developmental disabilities served through Community Living BC.

Safe and Healthy Communities for Everyone

As part of government's Safer Communities Action Plan, B.C. is implementing new programs to address repeat violent offending, strengthen intervention services, and make sure people have the support and treatment they need. The Safer Communities Action Plan lays out concrete steps at the provincial level to make communities safer under two tracks: enforcement and intervention services. Each initiative is structured to improve coordination between law enforcement, community service organizations, the justice system, health providers and people who are recovering from addiction and mental-health crises in a collaborative, coordinated approach to address the issues people are seeing in their communities.

Budget 2023 provides \$462 million over three years toward public safety initiatives to help build safe and healthy communities for everyone. This includes actions to increase policing, enforcement and public safety, and improve access to justice that are detailed further below. Safe and healthy communities are also supported by new health and mental health investments, including treatment services, safe supply, complex care housing and new integrated community response teams, described further starting on page 9.

Table 1.2.4 New Investments for Safe and Healthy Communities*

(\$ millions)	2023/24	2024/25	2025/26	Total
Policing, including specialized, rural police services	55	80	96	230
Corrections and enforcement programs	33	33	21	87
Police modernization	8	9	9	25
Cannabis licensing	7	7	7	21
Implementing decriminalization	7	6	6	19
Indigenous Justice Centres expansion	16	15	13	44
BC Human Rights Tribunal	5	5	5	14
Independent Investigations Office	2	2	2	6
Virtual and after-hours bail	5	6	6	16
Total	137	162	164	462

Tables may not sum due to rounding.

**Table includes allocations funded from the Contingencies Vote.*

Policing, enforcement and public safety

As part of *Budget 2023*, the Province will provide \$230 million over three years to enhance investments in provincial police services that will sustain and strengthen enforcement and crime prevention capacity throughout British Columbia. This funding will support more effective levels of policing and law enforcement, particularly in rural, remote and Indigenous communities. Provincial police services cover a wide variety of specialized teams that support safe protest and injunctions, as well as teams to investigate and prevent complex, violent and organized crimes. It is anticipated that funding will help recruit up to 256 more RCMP members to British Columbia. This will enable more supports for police to focus on violent crimes and other pressing public safety issues, as well as initiatives under the Safer Communities Action Plan.

The Province is also providing \$87 million over three years to support B.C. Corrections core operations and to fund two new enforcement programs: a program to address repeat violent offending and the Special Investigation & Targeted Enforcement (SITE) Program. Together, the programs will help to provide co-ordinated response teams made up of police, and dedicated prosecutors and probation officers, to respond to public safety concerns related to repeat, violent offenders in B.C. communities. The programs aim to reduce crime rates attributable to repeat offending, improve criminal justice response and information sharing amongst justice partners, and provide better outcomes for individuals through improved connection to health, housing and social supports.

Government is also moving forward with recommendations from the Special Committee on Reforming the *Police Act*, with particular focus on improving community-based mental health and addictions crisis response. *Budget 2023* provides \$25 million over three years to support the first phase of modernization of the *Police Act*. Funding will be used to support community engagement and consultations to help inform new policing and police oversight legislation.

Government is also providing \$7 million per year to support cannabis operations, including licensing, compliance and enforcement, and upgrades to existing systems and processes. This will support the continued growth of the legal cannabis industry, which is an important factor in reducing illicit sales and activity. Under the Declaration Act Action Plan and reconciliation more broadly, government continues to work with the First Nations Leadership Council and Indigenous people to support the health, safety and economic opportunities of Indigenous communities in the emerging cannabis industry.

Decriminalization

On January 31, 2023, British Columbia became the first province to decriminalize simple possession of small amounts of illicit drugs for personal use. As part of a three-year program, Health Canada has granted the Province of B.C. an exemption under the federal *Controlled Drugs and Substances Act*. While these substances remain illegal, adults who have 2.5 grams or less of certain illicit substances (i.e., an amount deemed for personal use only) will no longer be arrested, charged or have their drugs seized. Instead, police will be equipped with resources and information on available health and social supports and will help with referrals when requested. *Budget 2023* provides \$19 million over three years to prepare for the change, including providing training and additional health resources. Decriminalization is intended to reduce the barriers and stigma that prevent people from accessing life-saving supports and services. Together, the federal and provincial governments will work closely to evaluate and monitor the implementation of this exemption and ensure that this exemption continues to be the right decision for the people of B.C.

Improved access to justice and services

In 2020, a partnership between the Province and the BC First Nations Justice Council (BCFNJC) launched the first Indigenous Justice Centre in B.C. to improve access to supports and help individuals more easily navigate the justice system. The model offers culturally safe and welcoming places that provide legal help and early resolution programs, as well as support services for healing and wellness. This includes providing culturally appropriate information, advice, support and representation for Indigenous people at the community level. The goal is to support services that address the root causes that bring people into the justice system.

There are currently Indigenous Justice Centres in operation in Prince George, Prince Rupert, and Merritt, and one virtual centre. *Budget 2020* provided for two additional centres and *Budget 2023* provides \$44 million over three years to expand to 10 more locations over the next two years. This funding fulfills the commitment under Strategy 4 of the BC First Nations Justice Strategy to "expand and invest in a comprehensive network of Indigenous Justice Centres" by establishing "a network of 15 Justice Centres across British Columbia within 5 years". The centres support the important work and shared commitment of the Province with the BCFNJC to address the over-representation of Indigenous Peoples in the criminal justice system, which has its roots in long-standing systemic racism and the impacts of intergenerational trauma.

As part of *Budget 2023*, the Province is also committing up to \$4.5 million more per year to improve access to services at the B.C. Human Rights Tribunal (BCHRT), which is responsible for accepting, screening, mediating and adjudicating human rights complaints. The funding will also support people accessing free legal services from the Community Legal Assistance Society, which helps disadvantaged people bring claims to the BCHRT. The BCHRT and Community Legal Assistance Society will also be able to provide additional resources, including lawyers, legal advocates, adjudicative members and support staff, to address the growing volume of claims, and provide more timely responses and resolution of matters before them. Funding will also support the Tribunal's ongoing work to improve access for Indigenous Peoples through the onboarding of Indigenous navigators who will provide support through the Tribunal's process. The investment is part of government's work to address systemic and Indigenous-specific racism and discrimination as outlined in the Declaration Act Action Plan.

Other new justice investments includes:

- \$2 million more per year for the Independent Investigations Office, a civilian-led police oversight agency responsible for conducting investigations into incidents of death or serious harm that may have been the result of the actions or inactions of a police officer, whether on or off duty; and
- \$16 million over the fiscal plan for virtual and after-hours bail hearings, to help expedite court hearings and reduce community displacement, particularly in rural and remote communities.

Sustainable and Clean Economy

The Province is committed to building a stronger British Columbia for everyone by continuing to invest in an inclusive, sustainable and innovative economy. Building on the *StrongerBC Economic Plan: A plan for today, a vision for tomorrow*, the Province continues to make new investments to develop and attract the talent B.C. needs to grow the economy. At the same time, the Province remains focused on building inclusive and clean growth and helping communities build climate resiliency. *Budget 2023* provides nearly \$1.4 billion over three years in new operating and capital funding to support the Province's economic development objectives. These investments are outlined in Table 1.2.5 and further described below.

Table 1.2.5 Sustainable and Clean Economy

(\$ millions)	2023/24	2024/25	2025/26	Total
New Operating Investments*				
Future Ready Plan	126	171	183	480
Settlement services and foreign credential recognition	15	21	23	58
Anti-racism legislation	4	4	2	9
Natural resource permitting	18	30	29	77
B.C. Critical Minerals Strategy	2	2	2	6
Forest Landscape Planning	12	4	4	21
CleanBC Enhancements	11	11	21	44
Forest Service Roads	12	12	12	35
BC Parks and Recreation Sites & Trails	15	27	28	70
Emergency management and climate resiliency	19	28	38	85
Operating Sub-total	235	310	342	886
New Capital Investments				
Active Transportation	10	40	50	100
Forest Service Roads	5	5	5	14
BC Parks and Recreation Sites & Trails	6	12	12	31
B.C. Wildfire infrastructure improvements	13	13	11	38
Climate and Emergency Response	100	100	100	300
Capital Sub-total	134	170	178	482
Total	369	480	519	1,368

Note: Table may not sum due to rounding.

*Includes allocations funded from the Contingencies Vote.

Future Skills & Inclusive Growth*Future Ready: Skills for the Jobs of Tomorrow*

Building a strong, secure, and sustainable economy that works for everyone means ensuring British Columbians have the skills and opportunity to build a good career in B.C. now and in the future. Through key investments, the Province is taking action to make sure everyone, no matter their financial status, background, or location, has the opportunity to get the skills they need to find a good-paying meaningful job that works for them and their families and to support employers to access the talent they need.

Budget 2023 invests \$480 million over three years to support the Future Ready Plan. The plan brings together several actions to help close the immediate and long-term skills and labour supply gaps, while providing more opportunities for people to get ahead and providing employers with the employees of the future. The plan is set to be released by the Province in spring 2023.

One cornerstone of this plan is \$39 million over three years for a new short-term skills training grant. This program will enable people to get the ready-made and relevant skills needed to succeed in good-paying, high-demand jobs. The details for this grant will be made available later this year.

The plan's initiatives are designed to maximize workforce participation throughout British Columbia by offering supports, programming and access to training that is more affordable and recognizes the needs of individual learners. The suite of training supports will be oriented to labour market demands and delivered in alignment with the Province's commitment to reconciliation.

In addition to its focus on individual skills development, the Future Ready Plan will include mechanisms and funding to assist small and medium-sized businesses in finding and implementing practical solutions to current labour market challenges and prepare for a changing global economy.

Further funding within the Future Ready Plan will help increase the number of trained early childhood educators, health-care workers, and tech workers. It will also support upgrading the skills of workers in areas that support innovative and clean growth, such as manufacturing and mass timber.

Funding and initiatives for the Future Ready Plan are in addition to government's complementary health workforce strategy as described on page 8 and additional financial supports for students as discussed on page 16.

Settlement services and foreign credential recognition

Attracting and supporting newcomers to B.C. is an important part of the Future Ready Plan and will help fill job vacancies now and in the future. Already, record numbers of people are choosing to move to British Columbia, with net migration into B.C. estimated at over 100,000 in 2022. This positions B.C. as a leader across the country in attracting new talent to fill an anticipated one million job openings over the next decade. To help attract professionals and support the influx of new residents, Government is investing \$58 million over three years to expand supports for newcomers and speed up foreign credential recognitions for qualified professionals.

New funding for settlement support services will help the increasing number of people arriving in the province, including international students, temporary workers, as well as refugees from Afghanistan and Ukraine. Settlement and integration support services include orientation, information and referrals; support with work permitting and permanent residency applications; community connections; short-term crisis support; trauma counselling for refugees; and referrals to WorkBC. Funding will also support expanded supports for newcomers, such as formal language training and temporary housing for refugees.

New investments in the foreign credential recognition program will help improve standards, such as processing timelines, for all B.C. professional regulators to help reduce barriers to newcomers entering their field. This builds on recent changes to the Provincial Nominee Program that enables immigrants who received international training in health care and child care to more easily get their credentials recognized in B.C. and begin working in these high-demand fields.

Anti-racism legislation

Budget 2023 invests \$9 million over three years to support government's implementation of the *Anti-racism Data Act* established in 2022, and to support policy development and engagement that will lead to the introduction of a new anti-racism act. These steps further B.C.'s progress toward dismantling systemic racism and discrimination in British Columbia.

Clean and Sustainable Economic Development*Forest Landscape Planning*

In 2021, the Province began its work in partnership with First Nations to defer the harvest of ancient, rare and priority large stands of old growth for 2.6 million hectares of B.C.'s most at-risk old growth forests. Logging deferrals were established to prevent irreversible biodiversity loss while First Nations, the Province, and industry develop a new approach to sustainable forest management that balances ecosystem health and community prosperity throughout British Columbia.

Ecosystem health will be a key area of focus as part of the Province's continued work in advancing Forest Landscape Planning and Land Use Planning processes that are being undertaken in partnership with First Nations and full engagement of local governments, stakeholders and the public. Forest Landscape Planning is an important venue and process for collaborative discussions, including the management of old growth forests and logging deferrals. *Budget 2023* provides \$21 million over three years to initiate eight more regional Forest Landscape Planning tables, expanding on the existing four. This will support implementation of the recommendations from the Old Growth Strategic Review, and help the Province achieve its target to temporarily defer 2.6 million hectares of old growth forests.

Natural resource permitting

British Columbia's natural resources are an enormous economic advantage for the province, and will continue to be a key factor in B.C.'s economic success in the long-term. Ninety-four per cent of B.C.'s land base is provincial public land on which activities and resource use must be permitted by the Province under a variety of natural resource statutes. This includes permits for recreation, disaster recovery and rebuilding, telecommunications sites, housing development, fish and wildlife harvesting, forest harvesting and mining exploration, amongst others.

Budget 2023 builds on the Permitting Strategy for Housing, and provides \$77 million over three years to help speed up natural-resource permitting and begin work to modernize the permitting service delivery model. As a first step, government recently announced an initial investment of 42 new full-time positions that will form a dedicated, cross-ministry team prioritizing provincial authorizations required for housing. *Budget 2023* funding will be used to support an additional 160 staff across several ministries to reduce permit backlogs, allow projects to move forward and unlock economic potential. In addition to supporting government's housing commitments, speeding up permitting is key to delivering on priorities such as bringing connectivity to remote communities and supporting the CleanBC Roadmap to 2030 regarding electrification and hydrogen technology.

Over the medium term, government will modernize provincial permitting processes and enhance the service delivery model through improvements to policy, legislation, and information management systems. Central to this work is adopting processes which better enable co-management and decision-making with Indigenous Peoples, in alignment with government's commitment under the *Declaration on the Rights of Indigenous Peoples Act*. Modernizing government's permitting framework is necessary to ensure that B.C.'s natural resources support economic prosperity in a way that aligns with environmental, social and cultural objectives.

B. C. Critical Minerals Strategy

To support future development in critical minerals extraction and value chain opportunities, government is committing \$6 million over three years to develop the B.C. Critical Minerals Strategy. The strategy aims to drive potential future clean economic development through increased access to geoscience to facilitate critical mineral exploration, and assess potential for critical minerals processing and manufacturing. Funding will be used to support geoscience inventory work and economic analysis of B.C.'s critical mineral value chain potential. Funding will also support an engagement process, including working with Indigenous communities, consistent with the Declaration Act, and engagement with industry, academia and other stakeholders.

CleanBC Enhancements

The CleanBC Go Electric Program is helping B.C. make the shift to cleaner transportation. The program makes it easier for people and businesses to buy and own an electric vehicle by bringing down the price, making it easier to charge or fuel, and by supporting research, job training and economic development in B.C.'s electric vehicle sector. *Budget 2023* provides \$44 million over three years to continue to support British Columbia to transition to zero-emission economy. This includes \$40 million more for the CleanBC Go Electric Commercial Vehicle Pilots (CVP) Program which supports B.C.-based businesses, non-profits and eligible public entities looking to deploy commercial zero-emission vehicles, including medium- and heavy-duty on-road vehicles, rail, marine, aircraft and off-road equipment, along with supporting infrastructure. This builds on existing CleanBC programs, such as \$49 million invested to date in the CVP program, and is in addition to over \$200 million for light-duty zero-emission vehicle rebates announced in *Budget 2022* that BC Hydro will deliver on behalf of government. Funding will also be used to support implementation of new regulations and the B.C. Hydrogen Office to continue to advance hydrogen projects and facilitate hydrogen's role across B.C.'s energy systems. For more information on CleanBC, see the New Carbon Pricing Model topic box on page 80.

Enhancing Outdoor and Community Infrastructure*Active Transportation*

In 2019, the Province launched B.C.'s Active Transportation Strategy as part of the CleanBC Plan to create community-specific active transportation networks that are safe, accessible and convenient for pedestrians, cyclists, transit riders and motorists — of all ages and abilities. The strategy aims to double the percentage of trips taken with active transportation by 2030, and reduce vehicle transportation. As part of *Budget 2023*, government is investing \$100 million in capital funding over three years to support more active transportation investments across B.C. This builds on the \$48 million provided as part of *Budget 2021* and *Budget 2022* to help local governments improve active transportation infrastructure, such as building connecting sidewalks, installing bike lanes, and building multi-use paths in parks. Research shows that behaviours will change when options for cleaner transportation are safe and convenient. New investments will help improve connections between various active transportation networks along provincial corridors, as well as improve connections to public transit. This will improve access and convenience to help people connect to communities, schools, work and other services using active transportation.

Enhancing Forest Service Roads

There are over 60,000 kilometres of forest service roads across the province. Forest service roads act as critical connection points, providing the sole access to some rural, remote and Indigenous communities and to many of B.C.'s parks and recreation sites. The road network allows rural residents to access essential services and provides outdoor recreation opportunities to all British Columbians. *Budget 2023* provides an additional \$35 million in operating funding and \$14 million in capital funding to maintain and upgrade forest service roads. Funding will support better road conditions to communities and recreation areas to ensure safe and reliable access.

BC Parks and Recreation Sites & Trails

To preserve and enhance the quality of outdoor recreational opportunities in B.C., government is investing \$70 million in operating funding and \$31 million in capital funding over three years at provincial parks and other outdoor recreation sites and trails. The funding will provide British Columbians and visitors with higher quality experiences when they visit these natural assets by providing for improved maintenance and upgrading of facilities and sites, ensuring more provincial parks meet basic accessibility requirements, and enhancing funding that supports both routine and critical repair and maintenance work. This builds off recent *Budget 2021* investments of \$36 million operating and \$47 million in capital funding for BC Parks and campsite expansions in recognition of the higher demand in B.C.'s public outdoor spaces since the pandemic.

Climate Resiliency and Emergency Response

Around the globe, the frequency and severity of climate-related emergencies continues to increase. Likewise, British Columbia has seen an increase in extreme, weather-related disasters including wildfires, the 2021 summer heat dome, and the November 2021 atmospheric river and subsequent flooding across B.C. To support recovery efforts for the people and communities that continue to rebuild from these disasters, *Budget 2023* includes over \$1 billion in operating and capital funding over the fiscal plan.

As previously committed in *Budget 2022*, the Province will provide \$750 million in operating funding over the next two years for ongoing disaster response and recovery activities, such as debris removal and clean-up. Funding will support programs such as Disaster Financial Assistance, which provides local governments, people, small businesses, farms and charitable organizations with assistance to recover. *Budget 2023* also provides \$100 million in capital funding in each year of the fiscal plan to support repair or replacement of provincial public-sector infrastructure damaged from climate emergencies. This is in addition to funding through the BC Transportation Financing Authority to rebuild provincial highways and bridges.

The Province created the new Ministry of Emergency Management and Climate Readiness to ensure B.C. is ready to address the impacts climate change will have on communities. *Budget 2023* provides \$85 million over three years to increase emergency management capacity in the province and provide new investments in disaster risk assessment, preparedness and mitigation. Funding will also support more cross-ministry coordination, including working collaboratively with local governments and First Nations to make communities more resilient to climate and disaster risks.

The Province is also committing additional capital funding to support the B.C. Wildfire Service. Through a provincial-federal cost share arrangement, the B.C. Wildfire Service will receive \$64 million in capital funding over five years (2022/23 to 2026/27) for firefighting equipment. This funding builds on \$359 million provided through *Budget 2022* to protect British Columbians from wildfire, including through year-round staffing of the B.C. Wildfire Service and expanded wildfire prevention.

2022 Shared Recovery Mandate

Government relies on people to deliver the essential services British Columbians rely on. There are just over 500,000 people working across the provincial public sector, including the core Public Service, Crown corporations, health, community social services, K-12 public education, post-secondary institutions, and research universities. Of those people, approximately 393,000 are unionized employees paid under collective agreements or professionals paid through negotiated compensation agreements.

The new *Shared Recovery Mandate* applies to all public-sector employers with unionized employees whose collective agreements expire on or after December 31, 2021. Negotiations are focused on providing a fair and reasonable offer to public-sector workers that includes significant inflation protection, while ensuring that government has the resources to continue to invest in building a stronger province for everyone.

Key priorities of the 2022 Shared Recovery Mandate include:

- Protecting the services that people in British Columbia depend on
- Improving health care and preparing for future needs and challenges
- Supporting a strong economic recovery that includes everyone in B.C.

Elements of the 2022 Shared Recovery Mandate include:

- Three-year term
- General wage increases
 - Year 1 – a flat increase of \$0.25/hour which provides a greater percentage increase for lower paid employees, plus 3.24 per cent
 - Year 2 – 5.5 per cent plus a potential Cost of Living Adjustment to a maximum of 6.75 per cent
 - Year 3 – 2 per cent plus a potential Cost of Living Adjustment to a maximum of 3 per cent
- A negotiable Flexibility Allocation of up to 0.25 per cent in years 1 and 2 to support mutually beneficial outcomes for both parties.

The *2022 Shared Recovery Mandate* is estimated to cost \$10.8 billion over the three-year mandate term (2022/23 to 2024/25), with an annual ongoing cost of \$5.4 billion.

Over the three-year *Budget 2023* fiscal plan period, wage mandate costs are estimated at \$15 billion. This includes new base funding to support wage increases for signed agreements as of December 31, 2022, and contingencies funding for pending agreements and potential cost of living adjustments.

Table 1.2.6 Wage Mandate Costs over the Budget 2023 Fiscal Period

(\$ millions)	2023/24	2024/25	Ongoing (2025/26)	Total
Ministry Base Budget Increases	2,141	2,701	2,742	7,584
Wage Mandate Contingencies	2,200	2,600	2,700	7,500
Total	4,341	5,301	5,442	15,084

Tables may not sum due to rounding.

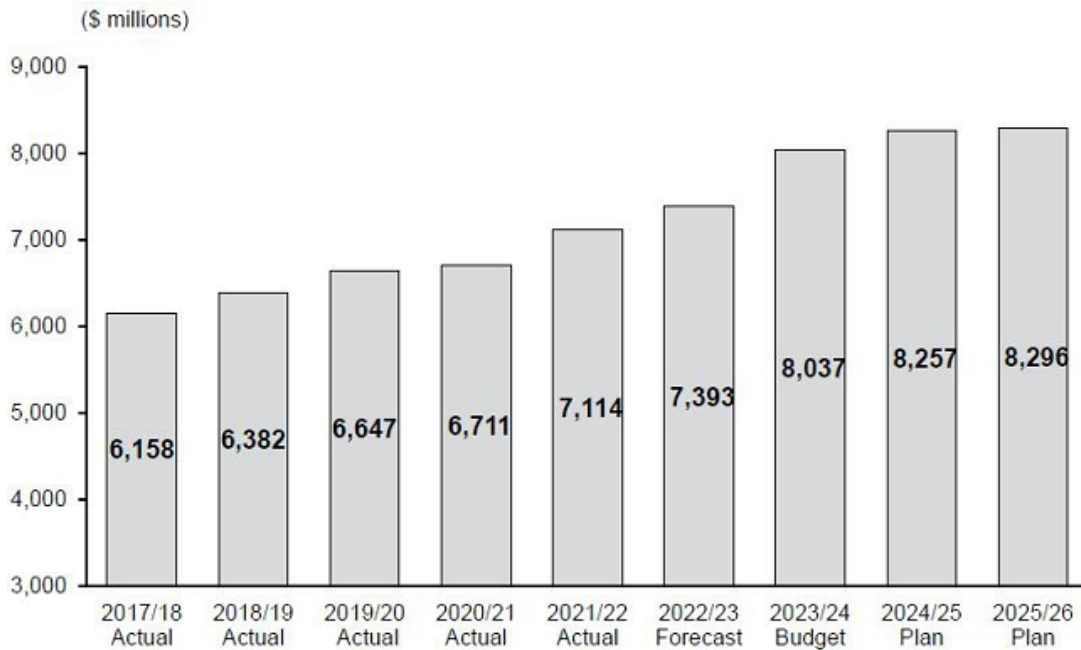
Other Essential Services

K-12 Enrolment Growth

Budget 2023 invests more than \$218 million over the fiscal plan to respond to growing K-12 enrolment in British Columbia's public and independent school systems. Government will also continue to provide supplemental funding to school districts based upon children and youth in care, Indigenous learners, rural school districts, and students with support needs. This funding includes \$161 million for the Classroom Enhancement Fund which supports more than 4,800 teachers, including over 700 special education teachers, and more than 200 teacher psychologists and counsellors. There is also over \$13 million over the fiscal plan to increase the existing Learning Improvement Fund which supports classrooms that have students with complex learning needs through the provision of additional Education Assistant support times.

These investments will bring the total annual funding for K-12 education to \$8.3 billion by 2025/26 as shown in Chart 1.1.3. These investments include wage increases for the K-12 education sector under the *Shared Recovery Mandate*. In addition, the Province's capital plan includes \$3.4 billion over the next three years to build new schools to respond to enrolment growth, and to maintain and seismically upgrade schools throughout the province. A summary of education capital spending begins on page 44.

Chart 1.1.3 Investing in K-12 Education*



* Chart represents K-12 education operating funding for the Ministry of Education and Child Care. It does not include one-time funding, such as time-limited initiatives funded through the Pandemic Recovery Contingencies.

Supporting Children and Youth with Special Needs

The Province remains committed to ensuring that children and youth with support needs receive the services and support that they need. *Budget 2023* provides \$95 million over three years to engage in deeper consultation regarding the funding and service model for children and youth with support needs and, in the interim, support families of children with fetal alcohol spectrum disorders (known as FASD), Down syndrome and other neuro-cognitive developmental disabilities who are underserved under the current service models.

This includes new workforce investments to create the necessary resources at Child Development Centres across the province that specialize in supporting families of children with FASD and general family support, and for more respite hours for families caring for a child or youth with support needs. This funding will also double the reimbursement thresholds that families can access under the School Age Extended Therapy funding in the At Home program from \$80 to \$160 per hour, and remove financial barriers to accessing support. Finally, the Province is also investing in strategies to strengthen the workforce, like bursary and recruitment programs, to attract the workers needed now and in the future.

Pandemic Recovery Contingencies

Budget 2023 provides \$1.0 billion in 2023/24 to maintain the Pandemic Recovery Contingencies to support ongoing measures and emergent needs related to the pandemic. The Pandemic Recovery Contingencies will be used to continue short-term funding initiatives and for new programs where the demand and costs may fluctuate as the pandemic and related health orders continue to evolve.

Notional allocations for Pandemic Recovery Contingencies are shown in Table 1.2.7. This includes funding for the following initiatives:

- **Health COVID-19 management:** funding for ongoing COVID-19 and influenza vaccination programs; the provision of personal protective equipment for health-care workers; transportation and access options for rural, remote and Indigenous communities; and COVID-19 testing and other preventative measures including screening staff that work with vulnerable health-care residents.
- **Supports for Vulnerable Populations:** funding for leased spaces at hotels, motels and community centres that provided temporary housing to enable safe physical distancing for those previously living at encampments or shelters.
- **Tourism Initiative Envelope:** funding to support ongoing economic recovery efforts for the tourism sector based on priority initiatives as identified by the Ministry of Tourism, Arts, Culture and Sport.

With the Pandemic Recovery Contingencies set to end after 2023/24, it is anticipated that most initiatives will wind-down or be integrated into existing government programs. Government will assess the need to provide any ongoing funding to support recovery initiatives through the *Budget 2024* process.

Table 1.2.7 Pandemic Recovery Contingencies 2023/24

Initiative	Notional Allocations*
Health COVID-19 Management	\$ 875 million
Supports for Vulnerable Populations	\$ 20 million
Tourism Initiative Envelope	\$ 20 million
Unallocated: available for additional health or recovery measures	\$ 85 million
Total	\$ 1.0 billion

** Notional allocations are based on current forecasts, with any changes communicated in Quarterly Reports.*

Fiscal Sustainability

Since *Budget 2021*, government's fiscal approach has focused on long-term fiscal sustainability, while continuing to invest in near-term needs and priorities. This approach has supported the Province in managing its response to the pandemic to make sure British Columbia's people, businesses and communities recover together.

Government remains committed to making life better for people in B.C., improving the services we all rely on, and ensuring a sustainable province for future generations. To support government's fiscal objectives, *Budget 2023* is guided by the following fiscal guardrails:

- **Year-over-year declining deficits** – *Budget 2023* presents declining deficits over time from \$4.2 billion in 2023/24 to \$3.0 billion in 2025/26.
- **Targeted spending criteria** – Spending criteria was limited to the highest of government priorities focused on health, public safety, housing, affordability and continued investments to support a sustainable and fair economic recovery.
- **Prudence levels** – *Budget 2023* continues to build additional prudence into the plan to support government in responding to unexpected events. This includes higher amounts of contingencies and forecast allowance that is planned to taper over time as the economy stabilizes post-pandemic. The near-term economic projections assumed in *Budget 2023* are prudent relative to the average of the forecasts provided by the Economic Forecast Council.
- **Pandemic Recovery & Climate and Emergency Response Contingencies** – *Budget 2023* provides pandemic recovery contingencies to support ongoing health response measures; this funding is anticipated to wind down or be integrated into government operations over the next year. There is also \$500 million in 2023/24, and \$250 million in 2024/25 to support ongoing recovery efforts from climate-related disasters including the November 2021 flooding and other extreme-weather events.
- **Debt metrics and debt affordability** – The Province continues to monitor debt-to-GDP and debt-to-revenue ratios as measures of overall sustainability of debt. B.C.'s debt burden remains affordable relative to peer jurisdictions.
- **Transparent and timely reporting** – Government remains committed to transparent and timely financial reporting including meeting all requirements under the *Budget Transparency and Accountability Act*.

Please refer to the *Budget 2021* document (starting on page 30) and *Budget 2022* (starting on page 37) for more information on government's fiscal guardrails.

Prudence in the Budget and Fiscal Plan

(\$ millions)	2023/24	2024/25	2025/26
General Contingencies	1,500	1,500	1,000
CleanBC	300	450	200
Pandemic Recovery Contingencies	1,000	–	–
Climate & Emergency Response Contingencies	500	250	–
Shared Recovery Mandate Contingencies	2,200	2,600	2,700
Priority spending initiatives and caseload pressures	–	–	800
Forecast Allowance	700	500	500

A Responsive Approach to Budgeting

Responsible and responsive budgeting means planning for potential outcomes and adapting to the realities of changing circumstances. The world continues to adjust from the economic shocks and volatility caused by the pandemic and the war in Ukraine, including persistent inflation and rising interest rates. Government recognizes that macro-economic, environmental, and other external factors can have a significant effect on the B.C. economy and the lives of British Columbians. The Economic Forecast Council (refer to page 108) projects that B.C. is headed into a period of slower economic growth, with some economists signaling the potential for recession.

As demonstrated through the pandemic and recent climate emergencies, government is prepared to take swift fiscal response as needed to support the health, safety and well-being of British Columbians. The Province will continue to closely monitor the economy, the environment and the needs of its people and provide a balanced approach in its fiscal and economic strategies.

Long-term Planning for Revenue Resiliency

The Ministry of Finance continues to work to improve revenue resiliency and adapt various revenue sources and the overall revenue mix to keep pace with ongoing economic changes and demographic shifts. For example, the CleanBC Roadmap to 2030 outlines initiatives to reduce use of light-duty vehicles, shift to more energy efficient forms of transport, and increase adoption of zero-emissions vehicles, all of which will reduce revenue from various sources, such as motor fuel tax revenue, for the Province, Translink, B.C. Transportation Financing Authority, and BC Transit. In the future, as CleanBC targets are met, government will need to ensure funding and service standards can be maintained and improved. Other active areas of work surround the rising digital economy and changing nature of work, and includes topics such as the gig economy, rules on where businesses and employees are considered to be located, and how, where, and what goods and services are provided.

BC Public Service

Full-time equivalent (FTE) staff utilization in core government ministries is projected to increase from a forecast of 33,800 in 2022/23 to 34,400 in 2023/24, an increase of 600 FTEs. The anticipated FTE growth is mainly due to newly approved resources as part of *Budget 2023*. This includes resources to support the refreshed housing strategy, the Future Ready Plan, and public safety initiatives. There are also new FTEs to support natural resource permitting, the Employment Standards Branch, the Residential Tenancy Branch, as well as expected growth for continued hiring for initiatives approved in *Budget 2022*, such as child care and CleanBC program expansion. FTE utilization across the fiscal is expected to increase and stabilize in 2024/25 at 35,000 due to continued implementation of these programs.

Spending Recovered from Third Parties

Government projects that, over the fiscal plan period, it will incur over \$13.8 billion in program spending which will be recovered from third parties.

A total of \$5.9 billion of programs will be delivered with funding from the federal government, such as the *Canada-Wide Early Learning and Child Care Agreement*, the Labour Market Development Agreement, the Canada Job Grant, public transit, health, and other social programs.

Recovered costs include an estimated \$3.3 billion in interest payments from commercial Crown corporations through the fiscal agency loan program and from sinking fund investment returns.

\$4.6 billion in government spending is supported by various recovery sources, primarily other jurisdictions, other levels of government, agencies, and fees and licenses. Expenses that relate to these recoveries include health care, PharmaCare, transportation projects, and grants to various organizations in the community, and employee health benefits costs collected from participating government agencies.

Program spending from recoveries have no net impact to the government's fiscal plan as the recoveries are reported as revenue and the spending is expensed as it is incurred.

Transfers to Service Delivery Agencies

Approximately 64 per cent of ministry spending takes the form of transfers (both operating and capital) to service delivery agencies for the provision of services on behalf of government. These transfers will total \$130 billion over the three-year fiscal plan period and will support education, health care, social services, housing, and transportation programs delivered by the agencies. These service delivery agencies include the SUCH sector (schools, universities, colleges and health organizations), Community Living BC, BC Housing Management Commission, BC Transit, and the BC Transportation Financing Authority.

Service Delivery Agency Spending

Service delivery agency spending is projected to increase from \$44.9 billion in 2022/23 to \$50.3 billion by 2025/26, an increase of \$5.4 billion. Additional funding may be allocated to agencies during the year from Pandemic Recovery Contingencies, which may result in higher actual spending in 2023/24.

School district spending is projected to increase from \$7.98 billion in 2022/23 to \$8.59 billion in 2025/26, an increase of over \$614 million. This increase includes funding for teachers and support staff (including excluded and management) negotiated salaries, and is also due to increasing staffing and operating costs related to higher projected student enrolment.

Post-secondary institution spending is projected to rise from \$7.65 billion in 2022/23 to \$8.42 billion by 2025/26 — an increase of \$772 million. The spending increase is primarily due to higher staffing and operating costs.

Health authority and hospital society spending, after adjusting for approximately \$875 million in pandemic spending in the current year, is projected to increase from \$21.2 billion in 2022/23 to \$24.3 billion in 2025/26, an increase of \$3.1 billion over the fiscal plan period. This spending includes funding for negotiated salaries, and increasing staffing and operating costs incurred to meet the projected volume and service growth in health-care services delivered by these organizations.

Other service delivery agencies relates mainly to services in the transportation, social services, and housing sectors. Projected spending by other service delivery agencies is expected to increase from \$7.2 billion in 2022/23 to \$8.9 billion in 2025/26, an increase of \$1.7 billion. This increase is primarily due to higher spending of \$597 million by the BC Housing Management Commission and \$810 million by the BC Transportation Financing Authority.

For a presentation of the government's consolidated spending in various sectors, please see Table A11 Expense by Function on page 162. The expense-by-function table combines the spending by ministries and service delivery agencies in sectors such as health, education, social services, transportation, and others.

Table 1.3 Expense by Ministry, Program and Agency

(\$ millions)	Updated Forecast 2022/23 ¹	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26
Office of the Premier	15	16	16	16
Agriculture and Food	107	112	113	113
Attorney General	708	773	781	778
Children and Family Development	1,741	1,912	1,930	1,926
Citizens' Services	657	683	686	686
Education and Child Care	8,217	8,874	9,133	9,172
Emergency Management and Climate Readiness	479	101	111	120
Energy, Mines and Low Carbon Innovation	152	129	121	122
Environment and Climate Change Strategy	383	255	263	263
Finance	2,306	1,578	1,502	1,387
Forests	1,048	925	905	913
Health	25,460	28,674	29,887	30,669
Housing	669	897	979	1,001
Indigenous Relations and Reconciliation	171	188	177	179
Jobs, Economic Development and Innovation	111	113	114	114
Labour	17	21	22	23
Mental Health and Addictions	25	27	27	27
Municipal Affairs	256	269	282	283
Post-Secondary Education and Future Skills	2,616	2,770	2,815	2,837
Public Safety and Solicitor General	913	1,028	1,034	1,033
Social Development and Poverty Reduction	4,451	4,745	4,861	4,927
Tourism, Arts, Culture and Sport	173	182	183	183
Transportation and Infrastructure	956	1,021	1,021	1,021
Water, Land and Resource Stewardship	104	124	128	128
Total ministries and Office of the Premier	51,735	55,417	57,091	57,921
Management of public funds and debt	1,268	1,309	1,593	1,866
Contingencies - <i>Shared Recovery Mandate</i>	700	2,200	2,600	2,700
Contingencies - General, CleanBC and Climate & Emergency Response	2,148	2,300	2,200	1,200
Pandemic Recovery Contingencies	2,000	1,000	—	—
Priority spending initiatives and caseload pressures	—	—	—	800
Funding for capital expenditures	3,225	4,540	5,800	6,234
Refundable tax credit transfers ²	4,066	3,159	3,561	3,964
Legislative Assembly and other appropriations	196	214	193	194
Supplementary Estimates	2,715	—	—	—
Total appropriations	68,053	70,139	73,038	74,879
Elimination of transactions between appropriations ³	(25)	(32)	(27)	(24)
Prior year liability adjustments	(21)	—	—	—
Consolidated revenue fund expense	68,007	70,107	73,011	74,855
Expenses recovered from external entities	4,152	4,909	4,450	4,391
Funding provided to service delivery agencies	(37,951)	(41,212)	(43,611)	(44,745)
Total direct program spending	34,208	33,804	33,850	34,501
Service delivery agency expense ⁴				
School districts	7,980	8,356	8,583	8,594
Universities	6,076	6,369	6,538	6,713
Colleges and institutes	1,572	1,574	1,652	1,707
Health authorities and hospital societies	22,077	22,645	23,610	24,349
Other service delivery agencies	7,195	8,458	8,745	8,902
Total service delivery agency expense	44,900	47,402	49,128	50,265
Total expense	79,108	81,206	82,978	84,766

¹ Restated to reflect government's current organization and accounting policies.

² Includes \$1.6 billion in 2022/23 for cost of living measures provided through the Climate Action Tax Credit and the BC Family Benefit.

³ Reflects payments made under an agreement where an expense from a voted appropriation is recorded as revenue by a special account.

⁴ The 2022/23 spending for service delivery agencies includes funding that was provided during the year from ministries' budget and contingencies. Similarly, spending forecasts for 2023/24 and future years may also be revised as ministry funding amounts are updated in-year.

Table 1.4 Revenue by Source

(\$ millions)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26
Taxation revenue				
Personal income	17,712	15,953	16,705	17,519
Corporate income	10,519	5,938	6,451	6,503
Employer health	2,675	2,731	2,874	3,000
Sales	9,693	10,187	10,584	11,038
Fuel	1,061	1,072	1,073	1,063
Carbon	2,211	2,811	3,034	3,383
Tobacco	565	565	565	565
Property	3,253	3,488	3,644	3,827
Property transfer	2,250	1,799	2,101	2,254
Insurance premium	775	780	790	800
	50,714	45,324	47,821	49,952
Natural resource revenue				
Natural gas royalties	2,206	2,016	1,648	1,518
Forests	1,855	846	830	939
Other natural resources ¹	2,003	1,902	1,673	1,548
	6,064	4,764	4,151	4,005
Other revenue				
Post-secondary education fees	2,641	2,770	2,899	2,984
Other fees and licences ²	2,358	2,412	2,241	2,272
Investment earnings	1,290	1,349	1,369	1,389
Miscellaneous ³	3,835	3,989	4,074	4,121
	10,124	10,520	10,583	10,766
Contributions from the federal government				
Health and social transfers	8,613	8,970	9,422	9,745
Other federal government contributions ⁴	3,872	4,623	3,762	3,736
	12,485	13,593	13,184	13,481
Commercial Crown corporation net income				
BC Hydro	712	712	712	712
Liquor Distribution Branch	1,179	1,150	1,170	1,194
BC Lottery Corporation ⁵	1,574	1,456	1,478	1,484
ICBC	(298)	—	450	450
Other ⁶	146	171	175	179
	3,313	3,489	3,985	4,019
Total revenue	82,700	77,690	79,724	82,223

¹ Columbia River Treaty, Crown land tenures, other energy and minerals, water rental, and other resources.

² Health-care-related, motor vehicle, and other fees.

³ Includes reimbursements for health care and other services provided to external agencies, and other recoveries.

⁴ Includes contributions for health, education, community development, housing and social service programs, and transportation projects.

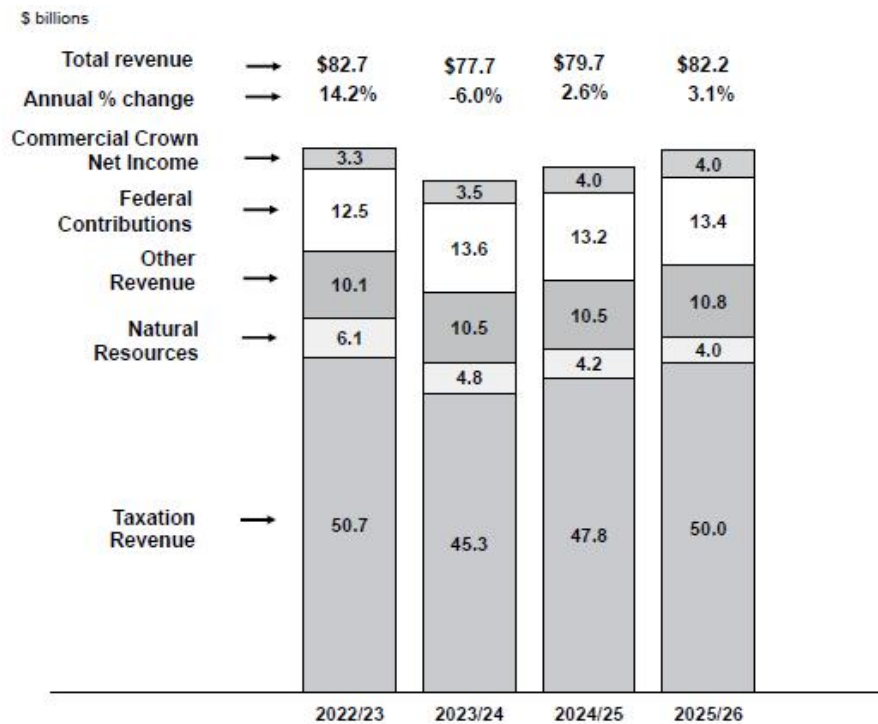
⁵ Net of payments to the federal government and payments to the BC First Nations Gaming Revenue Sharing Limited Partnership in accordance with section 14.3 of the *Gaming Control Act (B.C.)*

⁶ Includes Columbia Power Corporation, BC Railway Company, Columbia Basin power projects, and other agencies' self-supported subsidiaries.

Revenue

Total revenue is expected to decline 6.0 per cent in 2023/24 due to the effects of one-time revenues recorded in 2022/23, followed by an increase of 2.6 per cent in 2024/25 and 3.1 per cent in 2025/26. The forecast also reflects steadily declining natural resource revenues over the three-year fiscal plan, following higher commodity prices in 2022. Taxation revenues incorporate the impact of revenue measures detailed in Part 2: Tax Measures. Revenue growth in taxation, commercial Crown corporations, and other sources is partly offset by declining revenue from natural resources and contributions from the federal government.

Chart 1.2 Revenue Forecast



Taxation revenue is projected to decline in 2023/24 as the impacts of economic growth are offset by one-time revenues in 2022/23 that are assumed to not carry forward. Taxation revenue is forecast to average 5.0 per cent annual growth over the last two years of the plan, supported by nominal GDP growth. The forecast incorporates the increase in carbon tax revenue from annual carbon tax rate increases of \$15 per tonne of CO₂ equivalent emissions, effective April 1, 2023. The rates will align with federal carbon pricing backstop rates.

Natural resource revenue is forecast to decline by 21.4 per cent in 2023/24 as lower revenues from natural gas royalties, forests, mining, bonus bids and rents on drilling licences and leases are partly offset by increased revenue from electricity sales under the Columbia River Treaty and water rentals. Revenue is expected to decline on average over the next two years by 8.3 per cent mainly reflecting the effects of declining commodity prices and relatively flat forest harvest volumes. The forecast incorporates estimates of the old growth deferral. *Budget 2022* included a downward revision of revenue forecast in response to the Supreme Court of B.C. decision that the cumulative impacts of industrial development infringed Blueberry River First Nations' ability to exercise their Treaty 8 rights. Subsequently, this January the Province and four Treaty 8 First Nations reached consensus on a collaborative approach to land and resource planning; the impacts of these recent agreements will be assessed and incorporated in future updates.

THREE YEAR FISCAL PLAN

Other revenue consists of fees, licences, investment earnings and other miscellaneous sources, incorporating estimates provided by ministries and taxpayer-supported agencies. Over the next three years, these revenues are projected to average 2.1 per cent annual growth, slightly higher than the *Budget 2023* real GDP outlook.

Table 1.5.1 Comparison of Major Factors Underlying Revenue

Calendar Year	February 28, 2023				February 22, 2022			
	2022	2023	2024	2025	2022	2023	2024	2025
Per cent growth unless otherwise indicated								
Real GDP	2.8	0.4	1.5	2.4	4.0	2.5	2.1	2.4
Nominal GDP	11.0	2.8	3.7	4.2	5.8	4.1	4.0	4.3
Household income	7.1	6.1	4.3	4.1	3.6	3.9	3.7	3.8
Wages and salaries	11.3	6.3	5.2	4.4	6.0	4.1	3.9	3.8
Corporations net operating surplus	13.5	-14.5	-7.0	2.3	0.8	4.3	4.0	6.0
Employment	3.2	0.4	1.0	1.2	2.8	1.6	1.2	1.2
Consumer expenditures on durable goods	-4.3	-3.6	0.1	2.6	3.4	1.3	2.1	3.1
Consumer expenditures on goods and services	9.6	6.9	4.9	4.2	8.1	6.6	5.2	4.0
Business investment	11.5	1.4	5.5	7.0	3.9	6.2	4.8	5.8
Residential investment	8.2	-1.5	4.7	5.3	0.9	5.8	3.8	3.7
Retail sales	3.0	1.8	2.9	3.4	4.0	3.7	3.6	3.5
Residential sales value	-30.3	-19.8	20.5	8.2	-19.6	-5.1	2.2	2.4
B.C. Housing starts	-1.9	-16.5	-5.1	2.7	-20.1	-5.3	-2.7	0.1
U.S. Housing starts	-3.0	-16.6	3.9	0.4	-7.2	-5.4	-1.4	-2.2
SPF 2x4 price (\$US/thousand board feet)	\$ 814	\$ 400	\$ 450	\$ 500	\$ 575	\$ 475	\$ 450	\$ 450
Exchange rate (US cents/Canadian dollar)	76.8	74.7	77.4	78.6	79.9	79.3	78.9	79.1

Fiscal Year	2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26
Natural gas price (\$Cdn/GJ at plant inlet)	\$ 3.81	\$ 3.04	\$ 2.69	\$ 2.55	\$ 2.09	\$ 1.67	\$ 1.55	\$ 1.60
Bonus bid average bid price per hectare (\$)	\$ 200	\$ 275	\$ 300	\$ 200	\$ 275	\$ 275	\$ 300	\$ 200
Electricity price (\$US/mega-watt hour, Mid-C)	\$ 93	\$ 108	\$ 99	\$ 95	\$ 58	\$ 57	\$ 51	\$ 49
Metallurgical coal price (\$US/tonne, fob Australia)	\$ 318	\$ 252	\$ 223	\$ 204	\$ 202	\$ 163	\$ 158	\$ 155
Copper price (\$US/lb)	\$ 3.74	\$ 3.56	\$ 3.73	\$ 3.85	\$ 3.95	\$ 3.73	\$ 3.57	\$ 3.63
Average stumpage rates (\$Cdn/cubic metre)	\$ 36.20	\$ 18.07	\$ 18.96	\$ 21.82	\$ 25.04	\$ 20.71	\$ 20.75	\$ 19.94
Crown harvest volumes (million cubic metres)	39.0	38.0	38.0	38.0	40.0	38.5	39.5	40.5

Federal government contributions are forecast to increase by 8.9 per cent in 2023/24 mainly due to a significant increase in funding to support childcare. Federal contributions are expected to decrease at an average of 0.4 per cent annually over the next two years as expected increases in the existing Canada Health Transfer (CHT) and Canada Social Transfer (CST) disbursements are offset by declines in other program area funding. The combined CHT and CST contributions are forecast to average 4.2 per cent annual growth over next two years in the fiscal plan and represent about 70 per cent of total federal government contributions. Other federal government transfers are projected to decline at an average of 10.1 per cent annually over the two-year fiscal plan, mainly due to forecasts of payments under the *Disaster Financial Assistance Agreements* and for public transit; funding for these programs is generally updated annually and increases in future years will be shown in future budgets.

On February 13, 2023, provincial premiers and Canada's Prime Minister agreed on a health care funding proposal. The funding details will be finalized in bilateral agreements. The additional funding is not incorporated in *Budget 2023*.

Major Revenue Sources

Key assumptions and sensitivities relating to revenue are provided in Appendix Table A5. The table includes sensitivities which provide a sense of potential impacts to revenue projections if there are changes to underlying assumptions and factors that are the major drivers for preparing projections of individual revenue sources. The following text references the forecasts of these assumptions and factors in explaining individual revenue sources. An analysis of historical volatility of the economic variables related to revenue sources can be found in the *2022 British Columbia Financial and Economic Review* (pages 17-18). The major revenue components are detailed below.

Taxation revenue

Personal income tax revenue declines 9.9 per cent in 2023/24 mainly due to an unusual high prior year accounting adjustment (\$2.6 billion) included in the 2022/23 forecast. The revenue is expected to average 4.8 per cent growth over the next two years, in line with projected increases in wages and salaries and household income.

Corporate income tax revenue is mainly based on cash installments and settlement adjustments for prior years. Revenue is expected to decline 43.5 per cent in 2023/24 mainly due to a decrease in installments reflecting lower national corporate tax base, and settlement payment for prior years. Average annual growth over the next two years is forecast to be 4.6 per cent due to annual increases in installments reflecting the federal government's projection of national corporate taxable income, as well as annual changes in settlement payments relating to prior years.

Table 1.5.2 Corporate Income Tax Revenue

(\$ millions)	2022/23	2023/24	2024/25	2025/26
Advance installments:				
– Payment share	13.99%	13.60%	13.04%	12.74%
– Installments	8,731	7,042	6,898	6,916
Prior-years' settlement payment	1,788	(1,104)	(447)	(413)
Corporate income tax revenue	10,519	5,938	6,451	6,503
Annual per cent growth	108.2%	-43.5%	8.6%	0.8%

Provincial sales tax revenue is expected to average 4.4 per cent growth annually over the three-year fiscal plan, in line with expected increases in nominal GDP and consumer expenditures on taxable goods and services. The forecast incorporates a tax measure, which has minimal impact and is outlined in *Part 2: Tax Measures*.

Table 1.5.3 Sales Tax Revenue

(\$ millions)	2022/23	2023/24	2024/25	2025/26
Provincial sales taxes	9,693	10,187	10,584	11,038
Annual per cent change (calendar year)	2022	2023	2024	2025
Consumer expenditures on durable goods	-4.3%	-3.6%	0.1%	2.6%
Consumer expenditures on goods and services	9.6%	6.9%	4.9%	4.2%
Residential investment	8.2%	-1.5%	4.7%	5.3%
Government expenditures	6.5%	3.9%	2.9%	3.1%
Nominal GDP	11.0%	2.8%	3.7%	4.2%
Retail sales	3.0%	1.8%	2.9%	3.4%

Motor fuel tax revenue growth is expected to remain relatively flat over the three-year plan, as lower gasoline volumes are offset by higher diesel and other fuel purchases. Diesel volumes are forecast to grow 3.0 per cent in 2023/24 and 2.0 per cent in the following two years. The forecast assumes that gasoline purchases will decline over the fiscal plan, while other fuel volumes rise in line with real GDP growth.

Carbon tax revenue is forecast to rise an average of 15.2 per cent annually over the next three years to 2025/26, mainly reflecting carbon tax rate increases. Starting on April 1, 2023, British Columbia will align with the federal carbon pricing requirements of \$170 per tonne by 2030, with annual increases of \$15 per tonne of CO₂ equivalent emissions. The carbon tax rate increases from \$50 per tonne in 2022/23 to \$95 per tonne of CO₂ equivalent emissions in 2025/26. The forecast also assumes the implementation of an output-based pricing system for large industrial operations, effective April 1, 2024 and this is outlined in *Part 2: Tax Measures*. A large portion of the revenue generated from the tax rate increases will be returned to individuals through the enhancement of the Climate Action Tax Credit.

Property tax revenue is expected to grow by an average of 5.6 per cent annually over the following three years, consistent with non-residential investment and inflation. The forecast incorporates a police tax measure, which has minimal impact and is outlined in *Part 2: Tax Measures*.

Property transfer tax revenue is expected to decline by 20 per cent in 2023/24 mainly due to a slower housing market, reflecting expected decline in number of home sales and the effects of higher mortgage rates. Over the last two-years of the fiscal plan property transfer tax is expected to increase at an average of 11.9 per cent annually, consistent with the expected annual changes in residential sales values. The forecast also incorporates a tax measure which partly exempts new purpose-built rental buildings and is outlined in *Part 2: Tax Measures*.

Employer health tax revenue is forecast at \$2.7 billion in 2023/24. Over the next two years, revenue growth is expected to average 4.8 per cent annually, consistent with growth in wages and salaries.

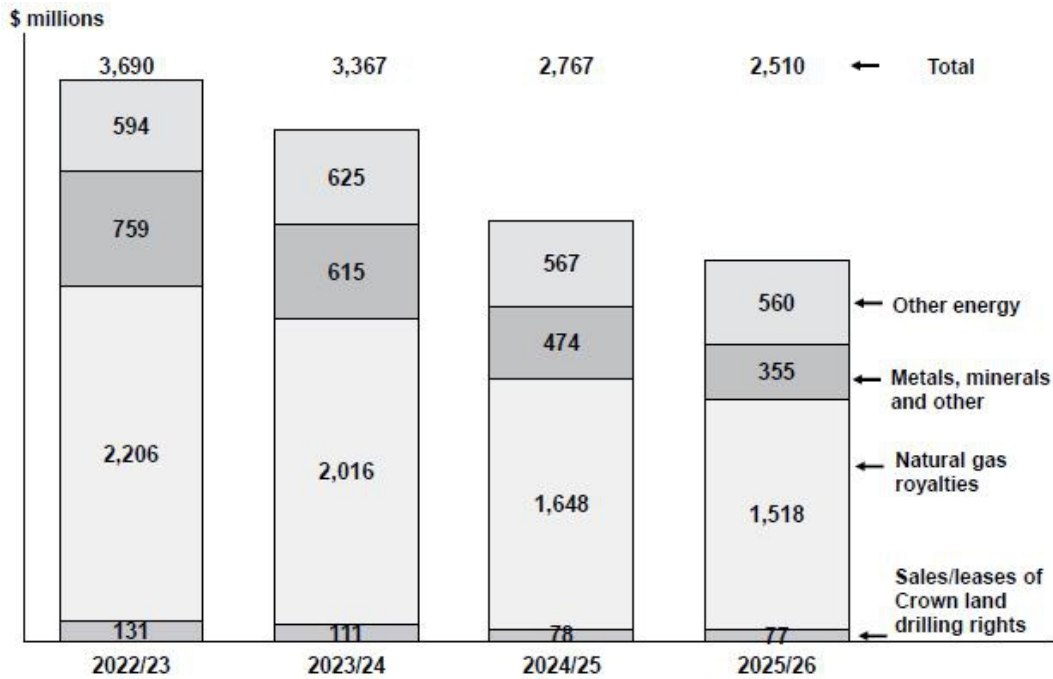
Natural resource revenue

Natural gas royalties are expected to decrease 8.6 per cent in 2023/24 mainly due to decreased royalties from natural gas liquids and lower natural gas prices, partially offset by an improved outlook for natural gas production volumes and decreased utilization of royalty programs. Over the next two years, royalties are expected to decrease at a 13.2 per cent average annual rate as the effects of declining natural gas prices are partially offset by increased production volumes, increased royalties from natural gas liquids and decreased utilization of royalty programs.

The forecast assumes an average price of \$3.04 (\$Cdn/gigajoule, plant inlet) in 2023/24, down from \$3.81 in 2022/23. This assumption is within the 20th percentile of the private sector forecasters, continuing the prudence the province has incorporated since 2013/14. Prices are expected to decline over the next two years, averaging \$2.69 in 2024/25 and \$2.55 in 2025/26, consistent with the growth of the average of the private-sector forecasts. Over the three-year fiscal plan period, the projected natural gas prices average 44 cents lower than the average of the private-sector forecasters.

See Appendix Table A6 for more details regarding natural gas price forecasts.

Chart 1.3 Revenue from Energy, Metals, and Minerals



Revenue from bonus bids and rents on drilling licences and leases is forecast to decline over the next three years, from \$131 million in 2022/23 to \$77 million in 2025/26. The bonus bid revenue recognition reflects ten-year deferral of cash receipts from the sale of Crown land tenures. Over the three-year fiscal plan period, cash sales are expected to average \$4 million per year. The decrease in revenue over the fiscal plan reflects the low sales in recent years and the depletion of the deferred revenue remaining from earlier cash sales. More detail is provided in Appendix Table A5.

Mining and minerals: Revenue from mineral tax, fees and miscellaneous mining receipts is forecast to decline 19 per cent in 2023/24 mainly due to lower metallurgical coal and copper prices compared to the elevated prices experienced in 2022/23. Declining coal and copper price forecasts reflect improved global access to supply in the post-pandemic period and the effects of global inflationary and recessionary pressures. Metallurgical coal prices are assumed to continue to fall over the next two years, and revenue is projected to average a 24 per cent annual decline.

Other energy revenue is comprised of electricity sales under the Columbia River Treaty, petroleum royalties, and fees collected by the Oil and Gas Commission. These revenues are expected to decrease by an average of 1.9 per cent annually over the three-year fiscal plan mainly due to lower Mid-Columbia electricity and petroleum prices.

Forest revenue is expected to decline 54.4 per cent in 2023/24 due to the impacts of lower Crown harvest volumes as well as lower overall stumpage rates and logging tax revenue mainly reflecting an assumed decrease in lumber prices from the high levels experienced in 2022. Forest revenue is expected to increase an average of 5.4 per cent over the next two years mainly due to higher overall stumpage rates reflecting an improved outlook for lumber prices. Total harvest levels on Crown land are projected to decrease from 39 million cubic metres in 2022/23 to 38 million cubic metres in 2023/24. The reduction in harvest incorporates the impact of logging deferrals in old growth forests and reduced fibre supply. Over the four years to 2025/26, the forecast assumes that the Ministry of Indigenous Relations and Reconciliation will recover \$483 million of stumpage revenue in support of funding the Forest Consultation and Revenue Sharing Agreements with First Nations.

Other natural resource revenue is comprised of water rentals and fees for hunting and fishing licences collected under the *Wildlife Act*. These revenues are expected to increase an average of 2.3 per cent annually over the next three years mainly reflecting higher water rentals collected under the *Water Sustainability Act*.

Other Taxpayer-supported Revenue

Fees and licences: Over the three-year fiscal plan, revenue from fees and licences is expected to average 1.7 per cent annual growth mainly due to increasing projections for post-secondary institutions and health authorities. Over the next three years, fee revenue projections from schools, universities, colleges, and health authorities (SUCH sector) account for 70 per cent of the total fee revenue forecast.

Investment earnings are expected to increase by 4.6 per cent in 2023/24 mainly due to higher recoveries through the fiscal agency loan program. Over the next two years investment income is expected to average 1.5 per cent annual growth mainly due to higher recoveries, which has an equal and offsetting higher expense, resulting in no net impact on the projected annual deficit. These recoveries are expected to comprise approximately 80 per cent of total investment earnings.

Miscellaneous revenue is projected to average 2.4 per cent annual growth over the fiscal plan period. Around 56 per cent of the annual miscellaneous revenue of approximately \$4.0 billion is expected to be contributed by SUCH sector entities.

Federal Government Transfers

Canada Health Transfer and Canada Social Transfer contributions are expected to average 4.2 per cent annual growth over the three years of the fiscal plan, mainly reflecting increasing national cash transfers, partially offset by a decreasing BC population share of the national total. The plan assumes the national CHT cash disbursement increases 9.3 and 6.0 per cent in the first two years of the plan, followed by an increase of 3.5 per cent in 2025/26. The national CHT cash disbursement in 2023/24 is based on a three-year average (2021 to 2023) of Canada's nominal GDP growth. The forecast adopts the most recent published federal government outlook for national nominal GDP. The national Canada Social Transfer cash disbursement is projected to increase 3.0 per cent annually, consistent with the federal government forecast.

Other federal government contributions are expected to increase 19.4 per cent in 2023/24 mainly due to higher funding in support of childcare, public transit and transfers under the *Disaster Financial Assistance Arrangements*. Over the next two years other federal government contributions are expected to decrease by an average of 10.1 per cent annually mainly due to reduced program funding under *Disaster Financial Assistance Arrangements* and public transportation.

Table 1.5.4 Federal Government Contributions

(\$ millions)	2022/23	2023/24	2024/25	2025/26
Canada Health Transfer	6,439	6,733	7,123	7,377
Canada Social Transfer	2,174	2,237	2,299	2,368
Total Health and Social Transfers	8,613	8,970	9,422	9,745
COVID-19 related funding	176	-	-	-
Disaster Financial Assistance Arrangements	745	1,268	643	592
BC Housing Management Commission	162	163	153	163
Ministry Vote Recoveries	1,686	2,102	1,890	1,872
Other Transfers to Ministries and Agencies	1,103	1,090	1,076	1,109
Total Other Contributions	3,696	4,623	3,762	3,736
Total Federal Government Contributions	12,485	13,593	13,184	13,481
BC share of national population (June 1)	13.66%	13.62%	13.60%	13.60%

Commercial Crown Corporations

British Columbia Hydro and Power Authority (BC Hydro): BC Hydro's net income is set by regulation at \$712 million in 2023/24 and 2024/25, and is forecast at \$712 million in 2025/26. The payment of dividends was phased out to assist with stabilizing rate increases and improve BC Hydro's capital structure to a 60:40 debt-to-equity ratio (currently 78:22). No dividend payments are forecast during the fiscal plan period.

British Columbia Liquor Distribution Branch (LDB): LDB is projecting a net income of \$1.15 billion in 2023/24, \$1.17 billion in 2024/25, and \$1.19 billion in 2025/26.

British Columbia Lottery Corporation (BCLC): BCLC's forecasted net income¹ is \$1.456 billion for 2023/24, \$1.478 billion for 2024/25, and \$1.484 billion for 2025/26. Approximately 23 per cent of net income is distributed to community gaming grants, First Nations, and host local governments.

Insurance Corporation of British Columbia (ICBC): ICBC is forecasting to break-even in 2023/24, followed by net income of \$450 million in 2024/25 and 2025/26. On May 1, 2021 the corporation transitioned from a tort-based insurance model to the new enhanced care-based system. The forecast is subject to a number of financial and behavioural assumptions relating to the implementation of changes to the insurance model, and actual results could vary from these projections.

For more information relating to commercial Crown corporations, please see Service Plans listed on the *Budget 2023* website or the corporations' respective websites.

¹ Government reports BCLC's net income net of payments to the federal government and payments to the BC First Nations Gaming Revenue Sharing Limited Partnership in accordance with section 14.3 of the *Gaming Control Act (B.C.)*

Capital Spending

In *Budget 2023*, capital spending on schools, hospitals, roads, bridges, hydro-electric projects and other infrastructure around the province is expected to total \$48.5 billion over the three-year fiscal plan period. These investments will help ensure the necessary infrastructure is in place to deliver and improve services in communities throughout the province. Investments will also create jobs to support a sustainable, clean, secure, and fair economy.

Taxpayer-Supported Capital Spending

Taxpayer-supported capital spending over the next three years will total \$37.5 billion. This includes completion of previously approved projects along with new investments to expand and sustain provincial infrastructure, including: schools, post-secondary facilities, roads, bridges, and hospitals. The *Budget 2023* three-year total is \$10.1 billion higher than *Budget 2022* mainly due to progression of major infrastructure projects through the procurement and construction phases of development, increased housing investments, and additional funding for maintenance and upgrades of existing government assets.

Table 1.6 Capital Spending

(\$ millions)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26
Taxpayer-supported				
Education				
Schools (K–12)	877	1,019	1,134	1,238
Post-secondary institutions	993	1,716	1,921	1,905
Health	2,782	3,243	3,637	4,291
BC Transportation Financing Authority	2,083	3,947	4,160	3,977
BC Transit	111	232	485	495
Government ministries	638	701	500	459
Social housing ¹	430	808	665	686
Other ²	203	147	132	47
Total taxpayer-supported	8,117	11,813	12,634	13,098
Self-supported				
BC Hydro	3,878	3,815	3,924	2,653
Columbia Basin power projects ³	11	9	11	21
BC Railway Company	8	7	5	3
ICBC	43	65	42	49
BC Lottery Corporation	90	103	100	100
Liquor Distribution Branch	25	28	34	27
Total self-supported commercial	4,055	4,027	4,116	2,853
Total capital spending	12,172	15,840	16,750	15,951

¹ Includes BC Housing Management Commission and Provincial Rental Housing Corporation.

² Includes BC Pavilion Corporation, Royal BC Museum and other service delivery agencies.

³ Joint ventures of the Columbia Power Corporation and Columbia Basin Trust.

For more information on infrastructure investments and projects in planning, please see the topic box on page 61.

Investments in Schools

Over the three years of the fiscal plan, approximately \$3.4 billion will be invested to maintain, replace, renovate or expand K-12 facilities. This includes continued investment to seismically upgrade or replace schools, as well as new school space to accommodate increasing enrolment in school districts.

Examples of K-12 capital investments in *Budget 2023* include:

- Cowichan Secondary School in the Cowichan Valley School District is being replaced under the Ministry of Education and Child Care's Seismic Mitigation Program. The 1,100-student-capacity secondary school will be located on a new site at Cowichan Place, near the existing school. The \$86 million replacement school is scheduled to be complete in 2024 and will be partially funded by the Cowichan Valley School District. The neighbourhood learning centre will include an Indigenous Language and Cultural Centre, Health and Wellness Centre, and School District 79 facilitation space.
- Henry Hudson Elementary School in the Vancouver School District is being replaced under the ministry's Seismic Mitigation Program and will provide a 390-student-capacity replacement school, which is scheduled to complete in 2024. The new school has a total budget of \$45.0 million, which includes a \$1.1 million contribution from the Vancouver School District and \$11.2 million from the City of Vancouver. The replacement school will include low-carbon design features, neighbourhood learning centre space for before-and-after school care and a preschool, as well as a facility for child care services funded by the City of Vancouver.
- The new Snokomish Elementary School in the Surrey School District will provide 655 new spaces for students in Grade K to 7. This new school has a total budget of \$43.9 million, which includes a \$5.0 million contribution from the Surrey School District. The school will be designed to exceed LEED Gold standards and is scheduled to be complete in 2025.
- Cedar Hill Middle School in the Greater Victoria School District is being replaced through the ministry's Seismic Mitigation Program. The \$46.5 million replacement will deliver a 575-student-capacity middle school by early 2025. The project budget includes \$3.6 million in additional funding from the Greater Victoria School Board. The replacement school will include low-carbon design features and an Indigenous space.
- The new Glenmerry Elementary School in the Kootenay-Columbia School District will replace the existing facility and provide 435 spaces for students in Grade K to 7. This new school has a budget of \$39.1 million and will deliver a safe learning environment with more space to learn, while reducing the school's carbon footprint with a design that follows modern energy efficiency strategies. The school is scheduled to be complete in 2024. To further benefit families in Trail, the new Glenmerry Elementary School will be home to a neighbourhood learning centre that will provide community programming, as well as before- and after-school child care services.

- Moody Elementary School in the Coquitlam School District will be replaced under the ministry's Seismic Mitigation Program. The replacement, scheduled to be finished in September 2024, will provide 385 safe seats for Grades K to 5, with an expanded core to support future additions, and an enhanced greenhouse gas reduction strategy. The new school has a total budget of \$37.2 million, which includes a \$5.0 million contribution from the Coquitlam School District. Included in the project is a neighbourhood learning centre that will feature space for child care services.
- The new South Langford Elementary School in the Sooke School District will provide 480 new student spaces for students in Grades K to 5. This new school has a total budget of \$40.6 million, which includes a \$1.0 million contribution from the Sooke School District. The new three-storey school will be designed with full mass timber construction with greenhouse gas reduction strategies and will include a neighbourhood learning centre that will feature space for child care services. Construction of the school is scheduled to be complete in 2025.
- Peter Ewart Middle School in the Langley School District will be seismically strengthened under the ministry's Seismic Mitigation Program and includes an internal renovation to increase capacity from 625 to 900 (275 seats) which is scheduled to complete in 2024. This school has a total budget of \$38.8 million, which includes a \$1 million contribution from the Langley School District.
- The new Eric Langton Elementary School in Maple Ridge will replace the existing school, under the ministry's Seismic Mitigation Program. The new facility will provide 680 safe seats for Grades K to 7, and will also include an enhanced greenhouse gas reduction strategy, and a neighbourhood learning centre for child care. The replacement school has a project budget of \$48.9 million, with a \$2.5 million contribution from the Maple Ridge Pitt Meadows School District. The school is scheduled to be open for students in September 2025.
- The new George Pringle Secondary School (formerly Westside Secondary School) in the Central Okanagan School District will provide 1,200 new spaces for students in Grade 9 to 12 in West Kelowna. This new school has a total budget of \$106 million, which includes a \$3 million contribution from the Central Okanagan School District. The school will be designed to include enhanced greenhouse gas reduction strategies and is scheduled to be complete in 2027. Included in the project is a neighbourhood learning centre that will include Indigenous cultural space, and a stand-alone space for child care services.
- The new Burke Mountain Middle-Secondary School in Coquitlam will provide 1,000 new seats for Grades 6 to 12 students in the Burke Mountain area and will also incorporate an enlarged core to accommodate future additions to the school. The new school has a total budget of \$160 million, which includes a \$25 million contribution from the Coquitlam School District. The school will be built with enhanced greenhouse gas reduction strategies, and will also include neighbourhood learning centre facilities, which will be delivered in partnership with the City of Coquitlam, providing recreational space for both students and community members. The new school is anticipated to be ready for students in September 2026.

Spending to Support Post-Secondary Education

Budget 2023 includes \$5.5 billion in total capital spending over the next three years by post-secondary institutions throughout the province. Investments in priority projects will build capacity and help meet the province's future workforce and economic development needs in key sectors, including health, science, trades and technology. A significant portion of this capital investment is funded through other sources, including foundations, donations, internal sources, revenues generated from services, and federal funding.

Examples of post-secondary capital investments in *Budget 2023* include:

- \$178 million for construction of the Trades and Technology Complex at the Burnaby campus of the British Columbia Institute of Technology. This project will modernize the tools and spaces needed to help meet the growing demand for skilled tradespeople in the construction sector. The project is set to start in late 2023 and complete in 2027.
- \$22 million for construction of the new Centre for Childhood Studies at Capilano University's North Vancouver campus, which is expected to complete in summer 2024.
- \$41 million for the National Centre for Indigenous Laws as an addition to the Fraser Law building at the University of Victoria that will be home to the world's first joint degree in Indigenous legal orders and Canadian common law, as well as the Indigenous Law Research Unit. Construction is underway and the project is anticipated to complete in fall 2024.
- \$27 million for a new First Peoples Gathering House at Simon Fraser University's Burnaby campus, which contains a large Ceremonial Hall for ceremonies and learning events. This project is underway with a target completion in summer 2024.
- \$100 million for a new five-storey West Shore Learning Centre campus for Royal Roads University, in collaboration with Camosun College, the University of Victoria and the Justice Institute of British Columbia. Construction is underway with a target completion by fall 2024.
- The provincial student housing program, announced in 2018, to increase the number of student housing beds at B.C.'s public post-secondary institutions. Examples of approved projects include:
 - \$34 million to construct two new student housing buildings with 150 beds at Selkirk College across two campuses - Nelson and Castlegar. This project is underway with a target completion in 2024;
 - \$75 million to construct new mass timber student housing buildings with 376 beds at Okanagan College, across three campuses - Kelowna, Vernon and Salmon Arm. Construction is underway, anticipated to complete in 2024;
 - \$120 million to build a 12-storey mass timber student housing building with 470 beds at the British Columbia Institute of Technology Burnaby campus. Construction is underway, anticipated to complete in 2024;
 - \$231 million to construct two student housing buildings at the University of Victoria. The buildings include 621 net-new beds, a dining facility and multi-purpose program space. Construction is underway, anticipated to complete in 2023;

- \$88 million to build a seven-storey mass timber student housing and dining building with 266 beds at the Vancouver Island University. This project is underway with a target completion in 2025;
 - \$293 million to construct a 19-storey Academic and Student Housing building that includes 368 beds at Douglas College. This project is underway with a target completion in 2027;
 - \$78 million to construct 2 new mass timber student housing buildings with a total of 217 beds at North Island College. This project is underway with a target completion in 2024;
 - \$58 million to construct a new 6-storey, 362-bed student housing project with a mass timber Dining Hall at Capilano University. This project is underway with a target completion in 2024; and
 - \$75 million to construct a new 6-storey, 398-bed hybrid mass timber student housing building at the University of the Fraser Valley. This project is underway with target completion in fall 2024.
- B.C. Knowledge Development Fund provides capital investment funding for vital research infrastructure for public post-secondary institutions, teaching hospitals and affiliated non-profit agencies across the province, enabling institutions to attract researchers and skilled technicians. Examples of approved projects include:
 - \$8.7 million in B.C. Knowledge Development funding for specialized equipment to add isotope production capabilities at TRIUMF's ARIEL facility at the University of British Columbia campus. The project will support the development of medical isotopes, which will advance medical imaging and targeted tumor therapy for cancer patients. This project, known as ARIEL II, is led by the University of Victoria in partnership with three other B.C. and 15 out-of-province universities.
 - \$2.2 million in B.C. Knowledge Development funding for equipment to upgrade the Compute Canada's CEDAR supercomputer located at Simon Fraser University's Burnaby campus. The Tier-1 Data Centre is part of the Worldwide Large Hadron Collider Computing Grid, an international network of computing facilities that store and process data from the ATLAS experiment at CERN, in Switzerland. The computing facilities at Simon Fraser University are a vital component of the ATLAS research program and essential for breakthrough discoveries in particle physics research.
 - \$1.6 million in BC Knowledge Development funding to the University of British Columbia to develop infrastructure and technologies essential to transform current used-water treatment systems. The development of sustainable water infrastructure will ensure more sustainable use of resources and access to cleaner water, reduction of waste and increase resilience to climate change.

Expanding and Upgrading Health Facilities

Capital spending on infrastructure in the health sector will total \$11.2 billion over the next three years. These investments support new major construction projects and upgrading of health facilities, medical and diagnostic equipment, and information management/technology systems. These investments are supported by funding from the Province as well as other sources, such as regional hospital districts and foundations.

Examples of health sector capital investments in *Budget 2023* include:

- \$2,180 million toward a new St. Paul's Hospital at the Station Street site in Vancouver, which will include capacity for 548 inpatient beds, a new and larger emergency department, a surgical suite, consolidated specialty outpatient clinics and an underground parkade. Construction started in March 2021 and the new hospital is expected to be open for patients in 2027.
- \$1,724 million toward a net-new integrated hospital and cancer centre in Surrey to help meet the needs of a growing and aging population in the region. The new hospital will include 168 inpatient beds, an emergency department, a medical imaging department including computed tomography and magnetic resonance imaging (MRI), a surgical suite, a pharmacy, a laboratory and an academic space. The new cancer centre will include an oncology ambulatory care unit, chemotherapy, radiation therapy, functional imaging, a new cyclotron and space for six linear accelerators (five equipped at opening). Construction is planned to begin in 2023 and the new facility is expected to be open for patients in 2027.
- \$1,446 million to replace the Cowichan District Hospital in Duncan with a new hospital on a greenfield site in North Cowichan. The replacement hospital will increase inpatient beds from 134 to 204 and increase emergency department treatment spaces from 17 to 36. The facility will also increase the number of operating rooms, replace the mobile MRI with a fixed MRI, and add a helipad to the roof of the inpatient tower. Construction started in 2022 and the new hospital is expected to be open for patients in 2027.
- \$1,244 million for Phases 2 and 3 of the Royal Columbian Hospital Redevelopment. Phase 2 is an 11-storey, 348-bed, acute care tower including critical care and maternity, a new and expanded emergency department, a new surgical and interventional suite and an underground parkade. Phase 3 consists of critical enabling works to support the increased capacity and improve the delivery of patient care. Construction on the tower started in 2021 and the new acute care tower is expected to open for patients in 2025, with Phase 3 completing in 2026.
- \$861 million for the redevelopment of Richmond Hospital. The redevelopment is a multi-phased project on the hospital site that includes a new acute care tower, which will replace the original North Tower (opened in 1964). The redevelopment will result in 353 inpatient beds on the campus for an increase of 113 beds. The new acute care tower will include 216 beds (of the 353 beds), all of which will be single occupancy. Construction of the tower is expected to begin in 2025 and be open for patients in 2028, with the renovations to the South Tower and demolition of the North Tower completing in 2031.
- \$633 million toward the replacement of the Mills Memorial Hospital in Terrace, which was originally built in 1959. The new hospital will include 83 inpatient beds, an increase of 39 beds. There will be four operating rooms and 20 emergency department treatment spaces. The project also includes the relocation and expansion of the Seven Sisters facility, which accommodates a regional mental health rehabilitation and recovery program, on the Mills Memorial Hospital site. The new hospital will meet the needs of a Level 3 Trauma Centre. Construction started in 2021 and is expected to be completed in 2026.

- \$612 million for Phase 1 of the Burnaby Hospital Redevelopment, which involves construction of a new six-storey, 83-bed patient care tower and a new energy centre, as well as renovation and expansion of the Support Facilities Building and renovation of the Nursing Tower. The new tower will accommodate relocated services, including medical and surgical inpatient services, outpatient services, a consolidated maternity/ labour and delivery unit, and a mental health and substance use inpatient unit. Renovations and expansion of the support facilities building will improve access to care by providing additional operating rooms, a medical device reprocessing department, additional parking and renovations to key support services. Construction started in 2021 and is expected to be complete in 2027.
- \$378 million for the Replacement of the Dawson Creek and District Hospital on a 10-acre greenfield site in Dawson Creek on the north-west corner of the Northern Lights College campus. The new hospital will include 70 inpatient beds, an increase of 24 beds. The project also includes an expansion of the emergency department, surgical and operating space, and ambulatory care services. Construction of the new hospital is expected to start in 2023 and be completed in 2027.
- \$367 million for the redevelopment of the Cariboo Memorial Hospital in Williams Lake, which includes construction of a three-storey addition and renovation of vacated spaces in the existing hospital. Once the project is complete, the redeveloped hospital will include 53 inpatient beds, an increase of 25 beds, and a larger emergency department. Construction of the three-storey addition is planned to start in 2023 and be completed in 2026. The renovations are planned to begin in 2026 and be completed in 2028.
- \$332 million toward Phase 2 of the Operating Rooms Renewal at Vancouver General Hospital includes renovations to the 2nd floor of the Jim Pattison Pavilion North, which will improve and expand the operating suite to two floors of highly functioning operating rooms including an additional 12 universal flexible operating rooms, two hybrid rooms and a 39-bay perioperative care unit. Construction is expected to start in 2023 and be completed in 2028.
- \$310 million for the construction of a new six-storey Acute Care Facility at Lions Gate Hospital will replace 108 inpatient beds, expand the perioperative suite (including eight new universal operating rooms), create a new surgical daycare and post-anesthetic recovery room to support new and existing operating rooms, and provide a new replacement medical device reprocessing department and new outpatient clinics and support services. Construction began in 2021 and is expected to complete in 2024.
- \$224 million toward the Western Communities Long-Term Care project, which will deliver a new, three-story, 306-bed long-term care home in the Royal Bay area of Colwood. It will include a hospice, a specialized unit for younger people suffering from brain injuries and an adult day program. Construction is expected to start in 2025 and be completed in 2027.

- \$222 million for a new Centre for Children and Youth Living with Health Complexity will be built on the site at Slocan Street and 21st Avenue in Vancouver. The new centre will coordinate care by a multi-disciplinary team through a single point of contact, and train families, care givers and community care providers to comprehensively support their child within their home community. The facility will include 16 two-bedroom family suites for Staying Services which provide short stays in a home-like environment with a care-by-parent model while transitioning between the hospital and home, learning new care techniques, or adjusting to new equipment. Construction is expected to start in 2025 and the facility is expected to be open for patients in 2028.
- \$207 million toward the St. Vincent's Heather Long-Term Care project, which will deliver a new, 13-storey, 240-bed long-term care home in Vancouver on 33rd Avenue and Heather Street. It will include an adult day program with a community hall, sacred space, therapy space, hair salon, activity rooms and child care facility that can accommodate 37 children. The project is in the procurement phase with construction expected to start in 2025 and complete in 2028.
- \$158 million for the replacement of the Stuart Lake Hospital in Fort St. James. The new hospital will be three times larger than the current facility, with 27 beds, including 18 long-term care beds. There will also be an emergency department with two treatment rooms, a trauma bay and ambulance bay. Construction began in 2022 and is expected to complete in 2024.

Supporting the Transportation Investment Plan

Budget 2023 includes further investments in government's Transportation Investment Plan. Over the three years of the fiscal plan, transportation capital investments totaling \$13.3 billion will create and maintain a safe, reliable and equitable transportation network, support an inclusive and sustainable economy, and encourage mode shift to transit and active transportation in support of CleanBC goals. The Province is pursuing these goals with more integrated multi-modal transportation planning and projects.

The Province has secured federal cost sharing on projects and has also leveraged investments through other partnerships. B.C. continues to work with federal and municipal governments to confirm priorities for funding under various Government of Canada funding programs. Timing of capital spending on these projects is subject to several factors, including funding delivery from partners and market conditions.

The transportation capital plan includes investments in new programs alongside an array of transit, infrastructure and highway improvements, including:

- Constructing the \$2.8 billion Broadway Subway, which will add 5.7 kilometres of SkyTrain line and six stations, to provide frequent and reliable access to one of the most congested transit corridors in Metro Vancouver, meet current and future transportation needs, reduce traffic congestion and air pollution, and improve livability.
- Constructing the \$4.0 billion Surrey Langley SkyTrain project that will add a 16-kilometre extension of the existing Expo Line that will run on an elevated guideway primarily along Fraser Highway from King George Station to 203 St. in Langley City. The Project includes eight new stations, three new transit exchanges, and enhanced active transportation to assist in meeting government's CleanBC targets.

- Constructing a new \$60 million Victoria HandyDART Centre for use by BC Transit, which will facilitate growth of Victoria's bus system and support introducing a low-carbon fleet of vehicles that will enhance HandyDART services.
- Replacing the Pattullo Bridge with a new \$1.4 billion four-lane bridge (expandable to six-lanes) that meets current seismic and road design standards and the removal of the existing bridge. It will provide a safe and reliable crossing for vehicles, pedestrians and cyclists, and network connections in Surrey and New Westminster.
- Continuing the \$4.3 billion Highway 99 Tunnel Program, including constructing the new \$4.2 billion eight-lane immersed tube Fraser River Tunnel that will replace the George Massey Tunnel on Highway 99, providing a toll-free crossing that aligns with regional interests and improves transit, and \$137 million for cycling and walking connections across the Fraser River.
- Widening a ten-kilometre section of Highway 1 through Langley between 216th Street and 264th Street to accommodate new high-occupancy vehicle lanes, including reconfiguring the 232nd Street interchange, new underpasses at Glover Road and the CP Rail crossing. The total cost of the improvements is \$345 million. In addition, planning is moving ahead for the Highway 1 widening from Langley to Abbotsford, to meet the needs of the growing region, increase transit ridership, and ease congestion in key corridors.
- Four-laning the final 4.8 kilometres of the 26-kilometre section of Highway 1 through the Kicking Horse Canyon between Highway 95 and the western boundary of Yoho National Park to improve safety and reliability, as well as facilitate the movement of goods for a total cost of \$601 million.
- Four-laning several sections of Highway 1 between Kamloops and Golden to improve safety and traffic flow and renew aging infrastructure, including: Chase Creek Road to Chase Creek Bridge (Chase – \$220 million); 1st Avenue SW to 10th Street SW (Salmon Arm West – \$155 million); Quartz Creek Bridge replacement (west of Golden – \$121 million); Ford Road to Tappen Valley Road (\$243 million) and R.W. Bruhn Bridge replacement (Sicamous – \$225 million).
- Constructing a \$77 million flyover from Highway 17 northbound to Keating Cross Road westbound in Central Saanich to improve safety by eliminating left turn across highway traffic onto Keating Cross Road and realigning the southbound highway on-ramp.
- Providing an \$85 million upgrade to the Kootenay Lake ferry service including constructing an electric-ready ferry vessel for service on Kootenay Lake and upgrading the Balfour and Kootenay Bay terminals. The new vessel will have almost twice the capacity of the existing MV *Balfour* and be able to carry between 50 and 60 vehicles.
- Providing \$106 million of improvements along Highway 7 between 266th and 287th streets including a four kilometre road expansion from two to four lanes, construction of 2 metre wide shoulders, new sidewalks on 272 Street, River Road and 280 Street, new energy efficient lighting and pavement markings.
- Investing \$350 million to restore the Coquihalla Highway to its previous full four-lane capacity and improved resiliency at three sites including Bottletop Bridges (50 kilometres south of Merritt), Juliet Bridges (3 kilometres south of Bottletop) and Jessica Bridges (48 kilometres south of Juliet).

Approximately \$13.2 billion for transportation operating and capital investments over the next three years includes:

- \$11.5 billion of provincial investment in transportation infrastructure; and
- \$1.7 billion of investment leveraged through federal cost sharing and partnerships with local governments and other organizations.

Table 1.7 Provincial Transportation Investments

	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	Fiscal Plan Total
Provincial investments:					
– Highway corridor rehabilitation	320	344	330	337	1,011
– Side road improvements	183	176	179	184	539
– Pattullo Bridge replacement	270	323	227	70	620
– Highway 99 Tunnel Program ¹	79	138	425	372	935
– Transportation Infrastructure Recovery	150	474	633	376	1,483
– Highway 1 to Alberta border	204	330	232	166	728
– Broadway Subway	245	372	332	468	1,172
– Surrey Langley Skytrain ²	19	567	431	535	1,533
– Transit Infrastructure	90	236	388	420	1,044
– Transportation and Trade Network Reliability	340	624	796	777	2,197
– Safety improvements	40	52	57	54	163
– Community and other programs	24	18	26	19	63
Total provincial investments	1,964	3,654	4,056	3,778	11,488
Investments funded through contributions from other partners	352	565	558	558	1,681
Total investments in transportation infrastructure ³	2,316	4,219	4,614	4,336	13,169

¹ Includes the Fraser River Tunnel Project and Highway 99/Steveston Interchange Transit & Cycling Improvements.

² Total project cost includes \$3.939 billion capital costs and \$0.071 billion operating costs.

³ Total investments include operating and capital spending.

Investments in Housing

Over the three years of the fiscal plan, approximately \$2.2 billion in taxpayer-supported capital spending will be invested to develop provincially-owned housing across British Columbia. These projects are expected to create thousands of new homes over the next three years, providing a mix of shelter space, supportive housing, affordable housing, and market rental housing.

Housing projects are financed through a combination of government transfers for the development and purchase of provincially-owned assets and operating grants for the development and purchase of non-provincially-owned assets.

Examples of housing capital investments in *Budget 2023* include:

- Through the Affordable Rental Housing (ARH) program, Stanley New Fountain Hotel, a five-storey, 142-unit mixed-use building, located at 23-51 West Cordova Street in Vancouver, is being developed under a three-party agreement between the Provincial Rental Housing Corporation, Westbank Corp. and non-profit organization PHS Community Services Society. This \$69 million investment, through an innovative partnership will replace old, poorly functioning buildings with new social and market rental housing in Vancouver's Downtown Eastside and is expected to be complete in 2023. The ARH program provides rental housing for low-to-moderate income families that may not be eligible for subsidized housing, providing access to rents equal to, or lower than, average rates in the private market.

- BC Housing Management Commission is investing \$50 million through the ARH program and other contributions and partnering with Habit Housing Society to develop 100 units of affordable rental housing for families and youth on their site at the corner of 81st Avenue and King George Boulevard in Surrey. The development, which is expected to be completed in 2023, will provide four floors of rental housing and two floors for programs in demand such as youth services, immigrant settlement services, mental health services, parent support services and services for local at-risk groups.
- Cool Aid Society is redeveloping the Crosstown site, located at 3020 Douglas Street and 584 Burnside Road East in Victoria, in partnership with the Province, for a total investment of \$72 million, funded through the Supportive Housing Fund (SHF) program and other contributions. The project will be a 6-storey mixed-use building with 54 SHF units, as well as commercial spaces and a child care centre. The project includes a number of studio and one-bedroom units which allow this mixed-use project to provide opportunities for SHF residents to move into independent rental units. The target for completion is 2024.
- A partnership between BC Housing Management Commission, the Vancouver Chinatown Foundation, the City of Vancouver, Vancouver Coastal Health, and Canada Mortgage and Housing Corporation will create housing at 58 West Hastings Street, through a total investment of \$158 million. The 231-unit mixed-use development, targeted for completion in 2024, will consist of income assistance and affordable rental units plus an integrated health unit and commercial retail space. The site is located on the southwest corner of East Hastings Street and Columbia Street in the Downtown Eastside area of Vancouver, close to transportation, commercial shops, and community facilities. The project addresses housing need for low and moderate-income singles and families in Vancouver's Downtown Eastside with a mix of mainly studios, 1-bedroom and 2-bedroom units. The building will be a 10-storey concrete mixed-use development with underground parking. Health services, commercial and office units will be located on the first three floors of the building and the remaining area will be housing units.
- A 10-storey, 97-unit, mixed-use, ARH building at Clark & 1st Avenue is being developed by BC Housing Management Commission, for a total cost of \$109 million, in partnership with Vancouver Coastal Health and the City of Vancouver. It will serve low-to moderate-income households, and include a social enterprise space for local residents, focusing on Indigenous healing and wellness through employment and alignment with culturally informed treatment. The building will be operated by S.U.C.E.S.S. Affordable Housing Society. Vancouver Coastal Health will also operate a Withdrawal Management Centre and 20 short-term transitional housing units, with the City of Vancouver operating a commercial retail unit focusing on Indigenous healing and wellness through employment. Completion is targeted for 2026.

Ministry Capital Spending

Budget 2023 includes \$1.7 billion in capital spending by government ministries over the fiscal plan period. This will support investments in maintaining, upgrading and expanding infrastructure, such as provincial park amenities, courthouses, correctional centres, office buildings and information systems.

Current and planned capital investments made by government ministries include:

- \$181 million for the replacement of the Nanaimo Correctional Centre, which will be completed in 2024, replacing the existing 190-bed outdated correctional centre and increasing capacity with a 12-room unit for women. The centre will accommodate culturally responsive programming and is designed to the LEED Gold standard.
- \$224 million for the new Collections and Research Building of the Royal BC Museum, which will break ground in Colwood in 2023 with anticipated completion in 2025. The building will preserve, protect and provide better access to the human and natural history collections of British Columbia.

Capital Project Reserves

The Province has included \$300 million in project reserves in its three-year capital plan as a prudent planning measure. In addition to covering risks, the reserves may be used to fund emerging capital priorities of government ministries.

Financing Capital Projects

Provincial capital infrastructure spending is financed through a combination of sources:

- direct borrowing (debt financing);
- operating cash surplus;
- cost sharing with partners (e.g. federal government, regional hospital districts); and
- partnerships with the private sector (public-private-partnerships, or P3s).

Self-Supported Capital Spending

Capital investments of self-supported commercial Crown agencies are projected to total \$11 billion over the fiscal plan period. Self-supported investments mainly include:

- \$10.4 billion (95 per cent) of total self-supported capital spending is for electrical generation, transmission and distribution projects to meet growing customer demand and to enhance reliability. Included in this total is construction of a third dam and hydroelectric generating station on the Peace River through the Site C project. BC Hydro's electricity system was largely built in the 1960s, 1970s, and 1980s and B.C.'s population and economy continue to grow. BC Hydro is upgrading and maintaining aging assets and building new infrastructure so that British Columbians continue to receive reliable and clean electricity.

- \$303 million will be used for BC Lottery Corporation projects, including replacement of key legacy business systems, expansion of the lottery distribution network, and acquisition of gaming equipment to support lottery, PlayNow internet gaming, casino and community gaming activities.
- \$156 million will be used for ICBC projects, including investment in information technology and facility maintenance and upgrades.
- \$89 million will be used for Liquor Distribution Branch projects, including investments for updates and improvements to liquor stores, expansion of cannabis stores, technology-related projects and ongoing operating equipment replacements.

Table 1.8 provides information on major capital projects, and further details on provincial capital investments are shown in the service plan of ministries and Crown agencies.

Projects Over \$50 million

Approved major capital projects with multi-year budgets totaling \$50 million or more, including provincial funding, are shown in Table 1.8. Annual allocations of the budget for these projects are included as part of the provincial government's capital investment spending shown in Table 1.6.

In addition to financing through provincial sources, major projects may be cost-shared with the federal government, municipalities and regional districts, and/ or the private sector. Total capital spending for these major projects is \$52.7 billion, reflecting provincial financing of \$45.5 billion, including internal sources and public-private-partnership liabilities, as well as \$7.2 billion in contributions from the federal government and other sources, including private donations.

Major capital investments include: \$3.3 billion for K-12 school projects; \$1.7 billion for post-secondary institutions; \$13.2 billion for health facilities; \$16.0 billion for major transportation capital infrastructure; \$863 million for projects in other sectors; and \$17.6 billion for power generation and transmission capital projects by BC Hydro.

Since the *Second Quarterly Report*, six project have been added to the table:

- Pineview Valley Elementary (\$65 million);
- Nanaimo Regional General Hospital ICU/High Acuity Unit (HAU) Redevelopment (\$60 million);
- Western Communities Long Term Care (\$224 million);
- Highway 5 Corridor (\$350 million);
- BC Transit Victoria HandyDart Facility (\$60 million); and
- BC Hydro - Mainwaring station upgrade project (\$154 million).

The following two BC Hydro's projects have been completed since the *Second Quarterly Report* and no are longer listed in the table:

- John Hart generating station replacement; and
- Downtown Vancouver Electricity Supply: West End strategic property purchase.

Other changes since the *Second Quarterly Report* include:

- Coast Salish Elementary's year of completion was amended from 2022 to 2023 to reflect the revised project schedule;
- Victoria High School's project costs increased from \$80 million to \$100 million due to higher project costs and scope revision. Internal borrowing increased from \$77 million to \$97 million. The project's year of completion was also amended from 2023 to 2024 to reflect the revised project schedule;
- Burke Mountain Secondary's year of completion was amended from 2027 to 2026 to reflect the revised project schedule;
- Westside Secondary project's name changed to George Pringle Secondary. The project's year of completion was also amended from 2028 to 2027 to reflect the revised project schedule;
- British Columbia Institute of Technology's Health Science Centre for Advanced Simulation project costs increased from \$88 million to \$89 million to reflect final project costs.
- Simon Fraser University's Student Housing project costs increased from \$104 million to \$112 million due to higher financing cost. The increase will be funded by the institution. The project's year of completion was also amended from 2022 to 2023 to reflect the revised project schedule;
- Okanagan College Student Housing project costs increased from \$70 million to \$75 million due to updated project costing. Internal borrowing increased from \$67 million to \$74 million and contributions from other sources decreased by \$2 million. The project's year of completion was also amended from 2023 to 2024 to reflect the revised project schedule;
- North Island College Student Housing project costs increased from \$66 million to \$78 million due to updated project costing. Internal borrowing increased from \$64 million to \$76 million;
- Royal Roads University West Shore Learning Centre project costs increased from \$98 million to \$100 million due to updated project costing. Internal borrowing increased from \$78 million to \$80 million;
- University of the Fraser Valley Student Housing project costs increased from \$74 million to \$75 million due to updated project costing. Internal borrowing increased from \$62 million to \$63 million;
- British Columbia Institute of Technology's Trades and Technology Complex project costs increased from \$163 million to \$178 million to reflect updated project costing. Internal borrowing increased from \$137 million to \$152 million;
- Royal Inland Hospital Patient Care Tower project's name changed to Royal Inland Hospital Phil and Jennie Gagliardi Tower. The project's year of completion was amended from 2025 to 2026 to reflect the revised project schedule.
- Dawson Creek and District Hospital Replacement project's year of completion was amended from 2026 to 2027 due to a change in procurement method.

- Cariboo Memorial Hospital Redevelopment project costs increased from \$218 million to \$367 million due to updated project costing. Internal borrowing increased from \$131 million to \$270 million and contributions from other funding sources increased from \$87 million to \$97 million. The project's year of completion was also amended from 2026 to 2028 due to a change in procurement method and a longer construction period than originally anticipated.
- Highway 1 Lower Lynn Corridor Improvements project costs were amended from \$198 million to \$174 million to reflect final project costs.
- Highway 14 Corridor Improvements year of completion was amended from 2022 to 2023 to reflect the revised project schedule;
- Stanley New Fountain Hotel project's year of completion was amended from 2022 to 2023 to reflect the revised project schedule;
- Crosstown project's year of completion was amended from 2023 to 2024 to reflect the revised project schedule;
- Clark & 1st Ave project's year of completion was amended from 2024 to 2026 to reflect the revised project schedule;
- Nanaimo Correctional Centre Replacement project costs increased from \$167 million to \$181 million due to higher project costs. Internal borrowing increased from \$167 million to \$181 million;
- The anticipated total project cost of BC Hydro's Peace Region Electricity Supply (PRES) project increased from \$217 million to \$219 million due to additional deficiency work;
- G.M. Shrum G1 to 10 control system upgrade project's year of completion was amended from 2022 to 2023 due to schedule delays caused by resource constraints;
- Various Sites - NERC CIP-003v7 implementation project's name changed to Various Sites - NERC Critical Infrastructure Protection implementation project for cyber assets; and
- Anticipated year of completion of the Mica modernize controls project was amended from 2023 to 2024 due to outage availability constraints.

THREE YEAR FISCAL PLAN

Table 1.8 Capital Expenditure Projects Greater Than \$50 million ¹

Note: Information in bold type denotes changes from the 2022/23 *Second Quarterly Report* released on November 25, 2022.

(\$ millions)	Year of Completion	Project Cost to Dec. 31, 2022	Estimated Cost to Complete	Anticipated Total Cost	Internal/Borrowing	P3 Liability	Federal Gov't	Other Contrib'n's
Schools								
Centennial Secondary ²	2017	59	2	61	61	-	-	-
Grandview Heights Secondary ²	2021	77	6	83	63	-	-	20
New Westminster Secondary ²	2021	90	17	107	107	-	-	-
Handsworth Secondary ²	2022	65	4	69	69	-	-	-
Pexsisen Elementary and Centre Mountain Lellum Middle ²	2022	87	2	89	89	-	-	-
Quesnel Junior School ²	2022	44	8	52	52	-	-	-
Stit'ós Lá:lém toti:It Elementary Middle School ²	2022	51	3	54	49	-	-	5
Burnaby North Secondary	2023	81	27	108	99	-	-	9
Coast Salish Elementary ³	2023	19	24	43	38	-	-	5
Eric Hamber Secondary	2024	53	53	106	94	-	-	12
Victoria High School	2024	64	36	100	97	-	-	3
Cowichan Secondary	2024	28	58	86	84	-	-	2
Burke Mountain Secondary	2026	1	159	160	135	-	-	25
Pineview Valley Elementary	2026	-	65	65	65	-	-	-
George Pringle Secondary (formerly Westside Secondary)	2027	5	101	106	103	-	-	3
Seismic mitigation program ⁴	2030	1,293	733	2,026	2,026	-	-	-
Total schools		<u>2,017</u>	<u>1,298</u>	<u>3,315</u>	<u>3,231</u>	-	-	84
Post-secondary institutions								
British Columbia Institute of Technology								
- Health Sciences Centre for Advanced Simulation ²	2022	82	7	89	66	-	-	23
Simon Fraser University - Student Housing	2023	110	2	112	73	-	-	39
University of Victoria - Student Housing	2023	143	88	231	128	-	-	103
Okanagan College - Student Housing	2024	5	70	75	74	-	-	1
British Columbia Institute of Technology - Student Housing	2024	14	106	120	108	-	-	12
Capilano University - Student Housing	2024	3	55	58	41	-	-	17
North Island College - Student Housing	2024	1	77	78	76	-	-	2
Royal Roads University - West Shore Learning Centre	2024	24	76	100	80	-	-	20
University of the Fraser Valley- Student Housing	2024	-	75	75	63	-	-	12
University of Victoria								
- Engineering and Computer Science Building Expansion	2024	5	85	90	65	-	-	25
The University of British Columbia								
- School of Biomedical Engineering	2025	10	129	139	25	-	-	114
Vancouver Island University - Student Housing and Dining	2025	-	88	88	87	-	-	1
Douglas College - Academic and Student Housing	2027	-	293	293	203	-	-	90
British Columbia Institute of Technology								
- Trades and Technology Complex	2027	-	178	178	152	-	-	26
Total post-secondary institutions		<u>397</u>	<u>1,329</u>	<u>1,726</u>	<u>1,241</u>	-	-	<u>485</u>
Health facilities								
Royal Columbian Hospital Redevelopment - Phase 1 ²	2020	247	4	251	242	-	-	9
Red Fish Healing Centre for Mental Health and Addiction - 0əqi? ləwʔəṇəq lələm ²	2021	127	4	131	131	-	-	-
Vancouver General Hospital - Operating Rooms Renewal - Phase 1 ²	2021	101	1	102	35	-	-	67
Peace Arch Hospital Renewal ²	2022	85	6	91	8	-	-	83
Penticton Regional Hospital Patient Care Tower ²								
- Direct procurement	2022	63	13	76	18	-	-	58
- P3 contract	2019	232	-	232	-	139	-	93
Dogwood Lodge Long-term Care Home Replacement	2023	44	21	65	-	-	-	65
Lions Gate Hospital - New Acute Care Facility	2024	86	224	310	144	-	-	166
Stuart Lake Hospital Replacement	2024	38	120	158	140	-	-	18
Nanaimo Regional General Hospital ICU/HAU Redevelopment	2024	20	40	60	22	-	-	38
Royal Inland Hospital Phil and Jennie Gagliardi Tower								
- Direct procurement	2026	104	25	129	39	-	-	90
- P3 contract	2022	286	2	288	-	164	-	124
Mills Memorial Hospital Replacement	2026	303	330	633	513	-	-	120

Health facilities continued on the next page

THREE YEAR FISCAL PLAN

Table 1.8 Capital Expenditure Projects Greater Than \$50 million ¹

Note: Information in bold type denotes changes from the 2022/23 *Second Quarterly Report* released on November 25, 2022.

(Smillions)	Year of Completion	Project Cost to Dec. 31, 2022	Estimated Cost to Complete	Anticipated Total Cost	Internal/Borrowing	P3 Liability	Federal Gov't	Other Contrib'ns
Health facilities continued								
Royal Columbian Hospital Redevelopment Phases 2 & 3 ⁵	2026	338	906	1,244	1,182	-	-	62
Cowichan District Hospital Replacement	2027	31	1,415	1,446	1,148	-	-	298
New St Paul's Hospital	2027	437	1,743	2,180	1,327	-	-	853
Burnaby Hospital Redevelopment - Phase 1 ⁶	2027	34	578	612	578	-	-	34
Dawson Creek and District Hospital Replacement	2027	13	365	378	247	-	-	131
New Surrey Hospital and BC Cancer Centre	2027	7	1,717	1,724	1,664	-	-	60
Western Communities Long Term Care	2027	-	224	224	157	-	-	67
Centre for Children and Youth Living with Health Complexity	2028	1	221	222	193	-	-	29
Cariboo Memorial Hospital Redevelopment	2028	12	355	367	270	-	-	97
St. Vincent's Heather Long-Term Care	2028	-	207	207	207	-	-	-
Vancouver General Hospital – Operating Rooms Renewal – Phase 2	2028	-	332	332	312	-	-	20
Richmond Hospital Redevelopment ⁷	2031	2	859	861	791	-	-	70
Clinical and Systems Transformation	2025	650	104	754	702	-	-	52
iHealth Project – Vancouver Island Health Authority	2025	131	24	155	55	-	-	100
Total health facilities		3,392	9,840	13,232	10,125	303	-	2,804
Transportation								
Highway 91 Alex Fraser Bridge Capacity Improvements ²	2019	66	4	70	37	-	33	-
Highway 1 Illecillewaet Four-Laning and Brake Check improvements ²	2021	73	2	75	59	-	16	-
Highway 1 Lower Lynn Corridor improvements ^{2, 8}	2021	174	-	174	77	-	66	31
Highway 99 10-Mile Slide ²	2021	72	12	84	84	-	-	-
Highway 4 Kennedy Hill Safety Improvements ²	2022	52	2	54	40	-	14	-
Highway 14 Corridor improvements	2023	62	15	77	48	-	29	-
Highway 1 Chase Four-Laning	2023	84	136	220	208	-	12	-
Highway 1 Salmon Arm West	2023	85	70	155	124	-	31	-
Highway 91 to Highway 17 and Deltaport Way Corridor improvements	2023	235	25	260	87	-	82	91
Kootenay Lake ferry service upgrade	2023	44	41	85	68	-	17	-
West Fraser Road Realignment	2023	58	45	103	103	-	-	-
Highway 1 Quartz Creek Bridge Replacement	2024	55	66	121	71	-	50	-
Highway 1 Ford Road to Tappen Valley Road Four-Laning	2024	34	209	243	161	-	82	-
Highway 1 Kicking Horse Canyon Phase 4 ⁹	2024	440	161	601	386	-	215	-
Pattullo Bridge Replacement ¹⁰	2024	638	739	1,377	1,076	301	-	-
Highway 5 Corridor	2024	58	292	350	350	-	-	-
BC Transit Victoria HandyDART Facility	2025	17	43	60	26	-	21	13
Highway 1 216th - 264th Street widening	2025	45	300	345	226	-	96	23
Highway 1 R.W. Bruhn Bridge	2025	33	192	225	134	-	91	-
Highway 7 Widening - 266th St to 287th St	2025	16	90	106	77	-	29	-
Highway 99 / Steveston Interchange, Transit & Cycling Improvements ¹¹	2025	30	107	137	137	-	-	-
Highway 17 Keating Cross Overpass	2025	10	67	77	58	-	17	2
Broadway Subway ¹²	2026	983	1,844	2,827	1,380	450	897	100
Surrey Langley Skytrain Project ¹³	2028	53	3,957	4,010	2,476	-	1,306	228
Fraser River Tunnel Project ^{11, 14}	2030	39	4,109	4,148	4,148	-	-	-
Total transportation		3,456	12,528	15,984	11,641	751	3,104	488
Other taxpayer-supported								
Stanley New Fountain Hotel (Affordable Rental Housing)	2023	69	-	69	19	-	-	50
13583 81st Ave (Affordable Rental Housing)	2023	37	13	50	37	-	-	13
Crosstown -Supportive Housing Fund and Community Housing Fund	2024	32	40	72	61	-	-	11
58 W Hastings (Supportive Housing Fund)	2024	16	142	158	61	-	19	78
Clark & 1st Ave (Affordable Rental Housing)	2026	7	102	109	75	-	-	34
Nanaimo Correctional Centre Replacement	2024	74	107	181	181	-	-	-
Royal BC Museum – Collections and Research Building	2025	21	203	224	224	-	-	-
Total other		256	607	863	658	-	19	186
Total taxpayer-supported		9,518	25,602	35,120	26,896	1,054	3,123	4,047

Table 1.8 Capital Expenditure Projects Greater Than \$50 million ¹

Note: Information in bold type denotes changes from the 2022/23 Second Quarterly Report released on November 25, 2022.

(\$ millions)	Year of Completion	Project Cost to Dec. 31, 2022	Estimated Cost to Complete	Anticipated Total Cost	Internal/Borrowing	P3 Liability	Federal Gov't	Other Contrib'n's
Power generation and transmission								
BC Hydro								
- UBC load increase stage 2 project ²	2020	53	3	56	56	-	-	-
- Bridge River 2 upgrade units 7 and 8 project ²	2021	74	4	78	78	-	-	-
- LNG Canada load interconnection project ²	2021	81	1	82	58	-	-	24
- Peace Region Electricity Supply (PRES) project ^{2, 15}	2021	217	2	219	219	-	-	-
- Mica replace units 1 to 4 generator transformers project ²	2022	72	8	80	80	-	TBD	-
- G.M. Shrum G1 to 10 control system upgrade	2023	67	8	75	75	-	-	-
- 5L063 Telkwa relocation project	2023	44	22	66	66	-	-	-
- Lake Buntzen 1 Coquitlam Tunnel Gates Refurbishment project	2023	38	29	67	67	-	-	-
- Mount Lehman substation upgrade project	2023	51	7	58	58	-	-	-
- Street light replacement program	2023	51	24	75	75	-	-	-
- Various Sites - NERC Critical Infrastructure Protection implementation project for cyber assets								
- Wahleach refurbish generator project	2023	36	24	60	60	-	-	-
- Capilano substation upgrade project	2023	41	10	51	51	-	-	-
- Mica modernize controls project	2024	52	35	87	87	-	-	-
- Vancouver Island radio system project	2024	44	12	56	56	-	-	-
- Natal - 60-138 kV switchyard upgrade project	2024	39	14	53	53	-	-	-
- Site C project ¹⁶	2025	19	65	84	84	-	-	-
- Site C project ¹⁶	2025	10,464	5,536	16,000	16,000	-	-	-
- Sperling substation (SPG) metalclad switchgear replacement project	2026	32	44	76	76	-	-	-
- Treaty Creek Terminal - Transmission Load Interconnection (KSM) project	2026	25	84	109	72	-	-	37
- Mainwaring station upgrade project	2026	10	144	154	154	-	-	-
Total power generation and transmission		11,510	6,076	17,586	17,525	-	-	61
Total self-supported		11,510	6,076	17,586	17,525	-	-	61
Total \$50 million projects		21,028	31,678	52,706	44,421	1,054	3,123	4,108

- 1 Only projects that receive provincial funding and have been approved by Treasury Board and/or Crown corporation boards are included in this table. Ministry service plans may highlight projects that still require final approval. Capital costs reflect current government accounting policy.
- 2 Assets have been put into service and only trailing costs remain.
- 3 The anticipated total cost was previously reported as \$52 million and has been reduced to \$43 million to reflect current estimates.
- 4 The Seismic Mitigation Program consists of all spending to date on Phase 2 of the program and may include spending on projects greater than \$50 million included in the table above.
- 5 The Royal Columbian Hospital new acute care tower is expected to be available to patients in 2025.
- 6 The concept plan for Phase 2 of the Burnaby Hospital Redevelopment has been approved. Financial information will be added to the table upon business case approval.
- 7 The Richmond Hospital new acute care tower is expected to be available to patients in 2028.
- 8 The project scope and total cost previously included \$24 million of corridor improvements that were completed on behalf of the District of North Vancouver.
- 9 Kicking Horse Canyon Project costs exclude \$11 million of past planning costs which are expensed.
- 10 Pattullo Bridge forecasted to open to the public in 2024 with old bridge decommissioning to follow. Forecasted amount reflects total expenditures including capitalized and expensed items.
- 11 Project is part of the Highway 99 Tunnel Program.
- 12 The Broadway Subway Project forecast and value of costs incurred to date include the City of Vancouver in-kind contribution of land rights, in keeping with the approved project budget. Under current government accounting, purchased intangible assets are given accounting recognition, and contributed intangible assets, such as land use rights or licenses are not.
- 13 Total project cost includes \$3.939 billion capital costs and \$0.071 billion operating costs.
- 14 The Fraser River Tunnel is forecasted to open to the public in 2030 with the removal of the existing tunnel to follow.
- 15 The total cost represents the gross cost of the project and has not been netted for Federal Government contributions. The Federal Government's contribution amount is dependent on the final actual project costs and what costs are eligible under the agreement.
- 16 The approved updated project cost estimate is \$16 billion, with a project in-service date of 2025 (first and last generating unit in-service in December 2024 and 2025, respectively). The anticipated project cost and cost to date include capital costs, charges subject to regulatory deferral and certain operating expenditures.

Building a Sustainable Province

Budget 2023 continues government's commitment towards addressing critical infrastructure needs throughout the province. A record \$37.5 billion in investments over the next three years will continue to deliver the infrastructure in health, education, housing and transportation that British Columbians rely on. These investments are expected to create approximately 125,000 direct and indirect jobs over three years.

The *Budget 2023* capital plan funds the construction of critical infrastructure in the immediate term and also provides projects for the future. There are currently 39 major taxpayer-supported projects (i.e. projects over \$50 million) in construction, totaling \$15.4 billion. There are also 14 major taxpayer-supported projects in procurement, totaling \$9.2 billion.

Planning the design, procurement and construction of major infrastructure requires significant time and due diligence. Several projects highlighted below are in planning stages with critical scope and budget in further development. The planning stage is completed with the approval of a business plan — at which point the budget for the project is confirmed and reported in quarterly financial reporting as shown in the table summarizing Capital Expenditures on Projects Greater Than \$50 Million (see page 58).

Building a Better Health Care System

The Province continues to deliver on its commitment to construct new and modern health facilities with hospital projects in Dawson Creek, Terrace, the Cowichan Valley, and throughout the lower mainland, including the New St. Paul's Hospital in Vancouver. Additional hospital projects are in business planning to continue progress towards strengthening the province's health care system.

The COVID-19 pandemic highlighted a need to renew and expand health authority-owned long term care facilities. Procurement is under way for the Western Communities Long Term Care Centre in Colwood and the St. Vincent's Heather Long Term Care Centre in Vancouver. More facilities are in planning stages with additional business plans expected for approval over the coming year.

The Province also remains committed to improving access to cancer care in all regions of British Columbia. A new cancer care centre in Surrey is in procurement with an expected completion in 2027. New cancer centres in Kamloops and Nanaimo have advanced in planning.

The Province is establishing a continuum of treatment and recovery services for people to access when needed, in a timely manner and closer to home. This includes expansion of recovery community centres throughout the province and more beds that provide treatment for people with severe mental illness and chronic or severe substance abuse.

In addition to these facilities, the Province has provided funding to support the planning and development of a new medical school at Simon Fraser University. The new medical school is a key component of the Province's health human resource strategy.

New Homes for British Columbians

Government is delivering on its commitments to build more affordable housing for British Columbians. The capital plan includes \$2.0 billion in new investments over three years to support BC Housing and Building BC programs, more student housing beds and transit-oriented development. More information on these initiatives can be found in the overview of government's housing strategy on page 11.

Mobility for All British Columbians

Budget 2023 includes \$13.3 billion in transportation investments over the next three years. In addition to highway rehabilitation and upgrades, funding is provided for regional improvements spanning all areas of the province. The capital plan supports the Highway 99 Tunnel Program, starting with the replacement of the Steveston Interchange which will improve connections for vehicles, transit users, pedestrians and cyclists and includes replacement of the current George Massey Tunnel. *Budget 2023* also includes funding to complete the replacement of the Pattullo Bridge in 2024.

Government is delivering on commitments to facilitate goods movement through the vital Highway 1 trade corridor and to make sure British Columbians can travel with more safety and less delay. Over the fiscal plan period, highway widening and bridge replacement projects along Highway 1 from Kamloops to the Alberta border will be completed, including the Kicking Horse Canyon Phase 4 project. Work is ongoing to expand mobility for communities of the Fraser Valley and to prepare for the expected population increase in the region. Widening of Highway 1 from 216th Street to 264th Street is scheduled for completion in 2025 and will include high occupancy vehicle and electric vehicle lanes. This will build off of the 6-laning of the highway from 202nd Street to 216th Street which was completed in 2020. Government continues to plan mobility improvements along Highway 1 through the Fraser Valley.

Clean and Sustainable Transportation

The transportation sector contributes close to 40 per cent of the greenhouse gas emissions in the province. Government remains committed to delivering the means for British Columbians to choose cleaner, more efficient modes of transport. Procurement for the Surrey Langley SkyTrain began in August 2022 with major construction expected to begin in 2024. Once completed, the project will connect passengers from King George SkyTrain Station in Surrey to Langley City Centre in a span of 22 minutes.

Preliminary planning on the Millennium Line extension to UBC is ongoing. The project will better connect students, employees and residents who travel between UBC and other parts of Metro Vancouver with high speed and frequent SkyTrain service.

Budget 2023 also includes an additional \$100 million in funding for infrastructure investments to expand active transportation options for British Columbians. These are in addition to annual grant funding the Province provides to partners to improve active transportation networks throughout the province.

Recovering Critical Infrastructure

The Province has prioritized the reinstatement of critical highway infrastructure with a \$1.4 billion investment over three years for Transportation Infrastructure Recovery.

Flooding and washouts associated with the November 2021 flooding event damaged more than 20 sites along 130 kilometres of the Coquihalla between Hope and Merritt, including seven bridges where spans collapsed or were heavily damaged. In December 2022, the Coquihalla reopened to four lanes following completion of temporary repairs at three bridge sites. Work will continue into early 2024 to complete permanent repairs.

Flooding and washouts associated with the November rains damaged 18 sites along the Highway 1 corridor between Hope and Spences Bridge. Construction work to return the highway to its previous capacity began in Fall 2022.

In November 2022, Highway 8 between Merritt and Spences Bridge was open to all vehicle traffic, restoring connectivity to residents, Indigenous communities and the local forestry and mining industries. Flooding washed out more than 25 sections of the highway. More than seven kilometres of the highway was completely lost during the event. While the temporary repairs are complete, crews will continue to undertake permanent repairs on the corridor.

Achieving Environmental Social and Governance Objectives

Government introduced the Environmental, Social and Governance (ESG) Framework for Capital as part of *Budget 2022*. Using this framework, investments in provincial infrastructure are now being leveraged to achieve additional benefits for British Columbians. These investments include opportunities for apprentices and traditionally underrepresented groups in the trades to gain valuable work experience on provincial construction projects; the creation of new child care spaces within public sector buildings; support for the growing mass timber industry in B.C. by building public sector buildings with engineered mass timber products; and the construction of low emission, climate resilient public sector buildings.

The ESG Framework for Capital provides guidance and resources for provincial project teams as they consider which investments are poised for success on their projects. While not all capital policy objectives are well suited to each project, when considered across the entire provincial capital plan, there are many benefits.

To date, the ESG Framework for Capital has:

- Enabled apprentices to work 202,658 hours on provincial construction projects. This represents 8.6 per cent of the total hours worked on provincial projects with a labour model in place.
- Supported 286,091 hours worked by women on provincial construction projects, representing 12.1 per cent of the total hours worked on provincial projects with a labour model in place. This is more than double the average amount of construction labour performed by women in British Columbia (6 per cent) and Canada (5 per cent)¹.
- Supported 328,406 hours worked by Indigenous People on provincial construction projects, representing 13.9 per cent of the total hours worked on provincial projects with a labour model in place. This is more than double the average amount of construction labour performed by Indigenous Persons in Canada (5 per cent)².
- Supported the use of mass timber in 50 provincial construction projects, 23 of which are in planning, 16 are under construction, and 11 are complete. This includes hybrid projects which have combinations of mass timber and traditional construction materials.
- Supported the creation of 829 new child care spaces across 17 provincial infrastructure projects. Currently there are 271 spaces in planning, 262 under construction, and 296 spaces have been completed.
- Supported the Province's CleanBC goals for public sector buildings through the establishment of new minimum requirements for emissions and climate resilience. All new public sector buildings must perform a climate risk assessment and incorporate mitigation measures for identified climate risks. All new public sector buildings must also meet one of three emissions reduction pathways:
 - i) use an electric heat and hot water source,
 - ii) be built to the highest available energy step code level for the specific building type, or
 - iii) achieve emissions reductions 50 per cent below a LEED Gold baseline using natural gas.

There are currently 38 major provincially owned buildings in planning and a further 56 under construction that have confirmed they will meet these new standards.

¹ BuildForce Canada. "2022-2027 Construction and Maintenance Looking Forward Forecast". 2022

² Indigenous Construction Careers. "Why Focus on Indigenous Employment in Construction?". 2020

Provincial Debt

Table 1.9 Provincial Debt Summary¹

(\$ millions unless otherwise indicated)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26
Taxpayer-supported debt				
Provincial government				
Operating	-	2,440	4,128	4,710
Capital ²	39,908	44,089	49,727	55,696
Total provincial government	39,908	46,529	53,855	60,406
Taxpayer-supported entities				
BC Transportation Financing Authority	19,505	23,171	27,764	32,305
Health Authorities and Hospital Societies	2,019	2,381	2,334	2,279
Post Secondary institutions	874	952	1,002	989
Social Housing	1,125	2,227	2,957	2,644
Other	270	357	524	772
Total taxpayer-supported entities	23,793	29,088	34,581	38,989
Total taxpayer-supported debt	63,701	75,617	88,436	99,395
Self-supported debt	29,788	31,607	33,671	34,405
Total debt before forecast allowance	93,489	107,224	122,107	133,800
Forecast allowance ³	-	700	500	500
Total provincial debt	93,489	107,924	122,607	134,300
Taxpayer-supported debt to GDP ratio	16.4%	18.9%	21.3%	23.0%
Total provincial debt to GDP ratio	24.0%	27.0%	29.6%	31.1%
Taxpayer-supported debt per capita (\$)	11,975	13,878	15,929	17,600
Taxpayer-supported interest bite (cents per dollar of revenue)	2.4	2.9	3.5	3.9

¹ Provincial debt is prepared in accordance with Generally Accepted Accounting Principles and presented consistent with the Debt Summary Report included in the *Public Accounts*. Debt is shown net of sinking funds and unamortized discounts, excludes accrued interest, and includes non-guaranteed debt directly incurred by commercial Crown corporations and debt guaranteed by the Province.

² Includes debt incurred by the government to fund the building of capital assets in the education, health, social housing and other sectors.

³ Reflects the operating statement forecast allowance for each year (amounts are not cumulative). Since it is unknown as to which agency would require this debt, the forecast allowance is shown as a separate item over the plan.

Government obtains financing from outside sources mainly through debt instruments that are to be repaid on future dates. Total provincial debt is projected to increase by \$40.8 billion over the fiscal plan period to \$134.3 billion by 2025/26.

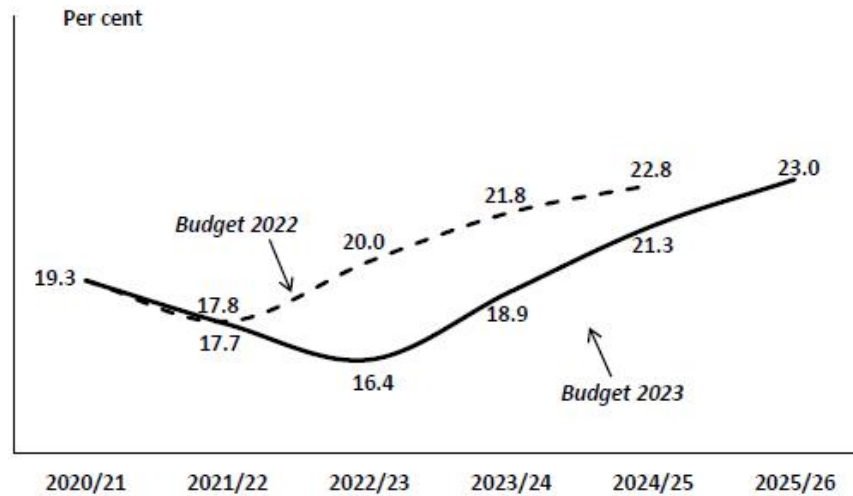
Taxpayer-supported debt is forecast to increase by \$35.7 billion to \$99.4 billion by 2025/26 to finance the operating deficits and significant investments in capital infrastructure over the next three years, including \$8.9 billion for education projects, \$11.2 billion for health facilities, \$13.3 billion for transportation sector projects, \$2.2 billion for social housing and \$2.0 billion for other service delivery agencies and general government.

Increasing debt levels are expected to result in rising debt metrics, with taxpayer-supported debt-to-GDP rising from 16.4 per cent in 2022/23 to 23.0 per cent at the end of the fiscal plan period. Despite the projected increase, B.C.'s debt metrics have improved from *Budget 2022* due to the 2022/23 surplus (see Chart 1.4).

The Province's operating results have generally been better than forecast, reflecting the prudence built into the budget and fiscal plan; as a result, actual debt levels have been lower than projected. Chart 1.4 shows the lower debt affordability metrics, compared to the projection in *Budget 2022*, which resulted from significantly better operating results in 2022/23. Borrowing requirements and debt are also affected by changes in the timing of capital project spending.

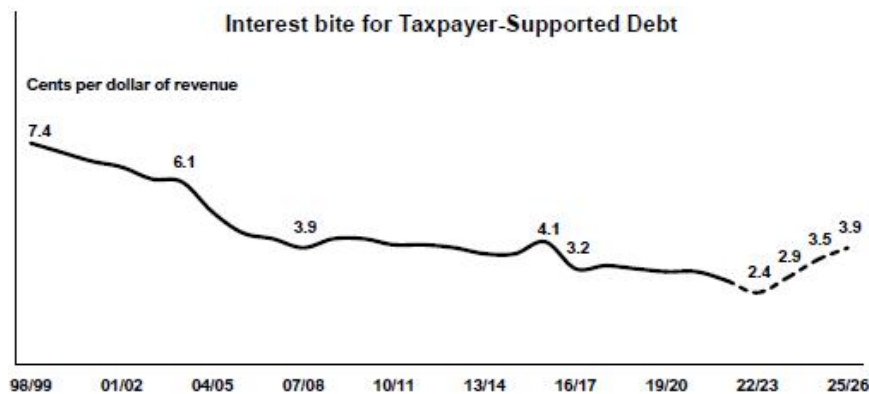
The self-supported debt of commercial Crown corporations is forecast to increase by \$4.6 billion over the fiscal plan period, ending at \$34.4 billion. This increase is mainly for capital investments related to improving and expanding British Columbia's hydroelectric generation assets.

Chart 1.4 Debt to GDP



In spite of the debt level increase, debt servicing costs remain at a historically low level due to low interest rates, particularly in the past three years. However, with rising rates and debt levels, government's debt servicing costs are expected to rise. A common metric of affordability is the interest bite, or the taxpayer-supported interest cost as a percentage of revenue, which is forecast at 2.4 per cent in 2022/23 and 3.9 per cent in 2025/26.

Chart 1.5 Debt Affordability



Government's borrowing requirements over the fiscal plan period are anticipated to total \$58.7 billion, which will finance government's operating and capital investments, as well as refinancing of debt maturities (see Table 1.10).

Total provincial debt is presented consistent with the Debt Summary Report included in the *Public Accounts*. Debt is shown net of sinking fund investments and unamortized discounts, excludes accrued interest, and includes non-guaranteed debt directly incurred by commercial Crown corporations and debt guaranteed by the Province.

The reconciliation between provincial debt and the financial statement debt is shown in Appendix Table A16.

Additional details on government's outstanding debt are provided in Appendix Tables A17 to A19.

Relationship Between Surplus (Deficit) and Debt

In addition to operating results, the change in debt is affected by cash balance changes and other working capital changes, as well as the debt financing requirements of government's capital plan. Table 1.11 reconciles the forecast deficits with changes in debt.

Table 1.10 Provincial Borrowing Requirements

(\$ millions)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26
Total provincial debt¹ at beginning of year	90,666	93,489	107,924	122,607
New borrowing ²	8,711	18,241	20,597	19,345
Direct borrowing by Crown corporations and agencies	174	105	57	39
Retirement of debt ³	(6,062)	(4,611)	(5,771)	(7,691)
Change in forecast allowance	-	700	(200)	-
Net change in total debt	2,823	14,435	14,683	11,693
Total provincial debt¹ at year end	93,489	107,924	122,607	134,300
Annual growth in debt (per cent)	3.1	15.4	13.6	9.5

¹ Provincial debt is prepared in accordance with Generally Accepted Accounting Principles and presented consistent with the Debt Summary Report included in the *Public Accounts*. Debt is shown net of sinking funds and unamortized discounts, excludes accrued interest, and includes non-guaranteed debt directly incurred by commercial Crown corporations and debt guaranteed by the Province.

² New long-term borrowing plus net change in short-term debt.

³ Sinking fund contributions, sinking fund earnings and net maturities of long-term debt (after deduction of sinking fund balances for maturing issues).

Table 1.11 Provincial Debt Changes

(\$ millions)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26
Total provincial debt¹ at beginning of year	90,666	93,489	107,924	122,607
Taxpayer-supported debt changes				
Annual deficit (surplus)	(3,592)	4,216	3,754	3,043
Non-cash items	(2,441)	(3,016)	(3,195)	(3,374)
Changes in cash balances ²	(2,496)	(1,526)	(493)	(992)
Changes in other working capital balances ³	1,772	429	119	(816)
Taxpayer-supported capital spending	8,117	11,813	12,634	13,098
Annual change in total taxpayer-supported debt	1,360	11,916	12,819	10,959
Self-supported debt changes				
Net operating cash flows	(2,592)	(2,208)	(2,052)	(2,119)
Commercial crown capital spending	4,055	4,027	4,116	2,853
Annual change in total self-supported debt	1,463	1,819	2,064	734
Annual change in forecast allowance	-	700	(200)	-
Annual change in total provincial debt	2,823	14,435	14,683	11,693
Total provincial debt¹ at year end	93,489	107,924	122,607	134,300

¹ Provincial debt is prepared in accordance with Generally Accepted Accounting Principles and presented consistent with the Debt Summary Report included in the *Public Accounts*. Debt is shown net of sinking funds and unamortized discounts, excludes accrued interest, and includes non-guaranteed debt directly incurred by commercial Crown corporations and debt guaranteed by the Province.

² Changes in cash balances include all cash balances from the Consolidated Revenue Fund, School Districts, Universities, Colleges, Health Authorities, Hospital Societies and other taxpayer-supported agencies.

³ Changes in other working capital balances include changes in accounts receivables, accounts payable, accrued liabilities, deferred revenue, investments, restricted assets and other assets.

Risks to the Fiscal Plan

Table 1.12 provides the estimated fiscal impacts of the identified sensitivities for some of the key variables in the fiscal plan projections on an individual basis. However, inter-relationships between the variables may cause the actual variances to be higher or lower than the estimates shown in the table. For example, an increase in the US/CDN dollar exchange rate may be partly offset by higher commodity prices.

The assumptions and risk sensitivities for individual revenue sources and major program areas can be found in Appendix Tables A5 and A6, beginning on page 148.

Table 1.12 Key Fiscal Sensitivities

Variable	Increases of	Annual Fiscal Impact (\$ millions)
Nominal GDP	1%	\$200 – \$300
Lumber prices (US\$/thousand board feet)	\$50	\$100 – \$150 ¹
Natural gas prices (Cdn\$/gigajoule)	25 cents	\$130 – \$150 ²
US exchange rate (US cent/Cdn \$)	1 cent	-\$25 to -\$50
Interest rates	1 percentage point	-\$186
Debt	\$500 million	-\$19 to -\$20

¹ Sensitivity relates to stumpage revenue only.

² Sensitivities can vary significantly especially at lower prices.

Own Source Revenue

The main areas that may affect own source revenue forecasts are B.C.'s overall economic activity, the performance of its major trading partners, the exchange rate and commodity prices.

Revenues are sensitive to economic performance. For example, taxation and other revenue sources are driven by economic factors, such as household income, consumer expenditures, housing starts, employment, population growth and the exchange rate. The revenue forecast contained in the fiscal plan is based on the economic forecast detailed in *Part 3: British Columbia Economic Review and Outlook*. As well, it incorporates commodity price forecasts developed by the Ministry of Forests and the Ministry of Energy, Mines and Low Carbon Innovation based on private sector information.

Income tax revenue forecasts are based on projections of household income, net operating surpluses of corporations and the federal government estimates of national corporate taxable income. The forecasts are updated from reports on tax assessments provided by the Canada Revenue Agency. As a result, revenue estimates and tax credits can be affected by timing lags in the reporting of current and prior year tax assessments by the Canada Revenue Agency.

Natural resource revenues in British Columbia can also be volatile, largely due to the influence of the cyclical natural resource sector in the economy and the effects of the old growth strategy. Changes in commodity prices, such as natural gas, lumber or coal may have a significant effect on natural resource revenues and economic growth.

The economic and revenue forecasts could be affected by trade related issues, such as the ongoing U.S.-Canada softwood lumber dispute. The imposition of countervailing and anti-dumping duties by the U.S. on Canadian softwood lumber exports has the effects of increasing market uncertainty and volatility as well as increasing costs for Canadian producers. B.C. disagrees with the views that the lumber industry is subsidized or that it sells lumber into the U.S. at below cost or sales value in Canada, and is supporting the federal government in its challenges of the application of duties to the World Trade Organization and under Chapter 19 of the *North American Free Trade Agreement* and under Chapter 10 of the *Canada-United States-Mexico Agreement*.

Over the fiscal plan period, the outlook for forest revenue incorporates lower stumpage rates from the higher rates experienced in 2022/23. The impacts of the mountain pine beetle infestation, forest fires and the old growth deferral strategy have reduced the supply of timber available to the forest industry. In addition, the industry continues to pay duties on their exports of softwood lumber products into the United States. As a result, some B.C. communities and residents that are reliant on the forest sector have been adversely affected by the continuing uncertainty and volatility. Actual results for a number of factors including assumptions for lumber prices, harvest volumes, interest and exchange rates could pose risks to the fiscal plan.

Details on major assumptions and sensitivities resulting from changes to those assumptions are outlined in Appendix Table A5.

Federal Government Contributions

Potential policy changes regarding federal government allocations, including health and social transfers and cost-sharing agreements, could affect the revenue and the expenditure forecasts. The forecast incorporates preliminary estimates of the cost associated with severe flooding and other events that are eligible for federal government contributions under the *Disaster Financial Assistance Arrangements*. Expenses and the related federal contributions could be higher depending on the timing of the determination of the expenses by the Province and federal validation.

Crown Corporations

Crown corporations provided financial forecasts and statements of assumptions approved by their boards, which were used to prepare the fiscal plan. These forecasts, along with further details on assumptions and risks, are also included in the service plans of these corporations and agencies, being released with the budget.

SUCH Sector

The fiscal plan incorporates three-year projections for school districts, post-secondary institutions, and health authorities, based on plans submitted by those entities.

Forecasts for the health authorities have been signed off by the board chairs of the respective health authorities. The Ministry of Health will continue to work with the health authorities to manage any emerging revenue and spending pressures.

Forecasts for the universities, colleges, and institutions have been signed off by chairs of the board or audit committee and lead financial officers.

Forecasts for the combined school districts have been compiled by the Ministry of Education based on the requirements of the *School Act*, the current year plans developed by the school districts, and ministry policy assumptions respecting future funding allocations. Variances from these assumptions could impact the fiscal plan.

Spending

Government funds several demand-driven programs, including those delivered through third-party delivery agencies, such as health care, K-12 and post-secondary education, income assistance and community social services. The budgets for these programs reflect reasonable estimates of demand and other factors such as price inflation. If demand is higher than estimated, this will result in a spending pressure to be managed.

The spending plans for the Ministry of Forests and the Ministry of Emergency Management and Climate Readiness include base amounts to fight wildfires and deal with floods and other public emergencies. Unanticipated or unpredictable occurrences may affect expenses in these ministries.

Increasing levels of debt result in a higher potential impact from the risk of interest rate increases.

Details on major assumptions and sensitivities resulting from changes to those assumptions are shown in Appendix Table A7 and in ministry service plans.

Capital Risks

The capital spending forecasts included in the fiscal plan may be affected by subsequent planning (i.e. design development) and procurement activities (i.e. receipt/review of construction bids) resulting in project costs that are higher than the initial approved budgets. For large capital projects, government will review the budget and scope risks, and the strategies to mitigate these risks.

Other risks affecting capital spending forecasts include:

- changes in the timing of capital project spending, which may reduce borrowing requirements and debt needed to fund capital investments in the near term;
- weather and geotechnical conditions, including the outcome of environmental impact studies, causing project delays and/or unexpected costs;
- changes in market conditions, including service demand, the impact of inflation on building material costs, the availability of, and wage rates for, skilled workers, and borrowing costs;
- the accuracy of capital project budget and construction schedule forecasts;
- the successful negotiation/timing of cost-sharing agreements with the federal government and other funding partners; and
- the timing and outcomes of public-private sector partnership negotiations.

Pending Litigation

The spending plan for the Ministry of the Attorney General contains provisions for payments under the *Crown Proceeding Act* based on estimates of expected claims, judgments and related costs of settlements likely to be incurred. Litigation developments may occur that are beyond the assumptions used in the plan (for example, higher-than-expected volumes, or size of claim amounts and timing of judgments and settlements). These developments may affect government revenues and/or expenditures in other ministries. Litigation may also impact government agencies and corporations.

Write-downs and Other Adjustments

Ministry budgets provide for anticipated levels of asset or loan write-downs where these expenses can be reasonably estimated. The overall spending forecast does not make allowance for extraordinary items other than the amount provided in the contingencies vote.

Prudence and Risk

The economic, financial, and external variables and factors that impact the estimates of revenues, expenditures, capital spending and debt will change throughout the year as new information becomes available with potentially material impacts. As a result, the actual operating surplus/deficit, capital expenditure and debt figures may differ from the current forecast. Government will continue to update the fiscal plan throughout the year.

Government incorporates four main levels of prudence to help mitigate risks to the budget plan projections. These prudence measures generally have resulted in government positively exceeding its budget targets.

- The *Budget 2023* economic outlook is lower than the average of the forecasts provided by the members of the Economic Forecast Council (EFC). The *Budget 2023* plan assumes annual real GDP growth of 0.4 per cent in 2023, 1.5 per cent in 2024, and between 2.2 per cent and 2.4 per cent annually over the 2025 to 2027 period. This is lower than the EFC average by 0.1 percentage points in 2023 and 2024. The prudent outlook compared to the private sector acknowledges the downside risks to the economic forecast in the near-term.
- The *Budget 2023* natural gas price forecast is lower than the private sector average over the next three years, reflecting the recommendation of Dr. Tim O'Neill in 2013 to adopt more caution in preparing the natural gas royalty forecast. Over the ensuing three years, the *Budget 2023* natural gas price projection averages 44 cents lower than the average of the private sector forecasters (see Appendix Table A6 for details).
- *Budget 2023* includes forecast allowances of \$700 million in 2023/24 and \$500 million in 2024/25 and \$500 million in 2025/26. The forecast allowance helps offset the impacts of revenue volatility and statutory spending such as additional costs to fight wildfires and to deal with floods and other public emergencies.
- The *Budget 2023* expense forecast includes a General Programs Contingencies allocation of \$2.3 billion in 2023/24, \$2.2 billion in 2024/25 and \$1.2 billion in 2025/26. The contingencies allocation is a prudent measure to provide for unforeseen costs that may arise, and to fund priority initiatives as well as CleanBC. The contingency provision is higher than normal to also account for costs for climate related disasters. In addition, *Budget 2023* also includes contingencies funding for pandemic recovery measures, the *Shared Recovery Mandate*, and future cost pressures.

The EFC provides advice to the Minister of Finance annually on issues facing the global economy and B.C.'s economic outlook, including areas of concern, risks and opportunities for the B.C. economy. The Minister of Finance receives advice from staff and colleagues on the various levels of prudence incorporated in the fiscal plan, tax policy initiatives for consideration and the potential risks that could arise over the next three years. Since the risks could be ongoing or one-time in nature and could impact both revenues and expenditures, consideration is given to both the forecast allowance and contingencies vote allocations. However, since a number of these risks are not readily quantifiable, there is no specific formulaic approach in the determination of the forecast allowance and contingencies vote allocations.

Table 2.1 Summary of Tax Measures

	Effective Date	Taxpayer Impacts	
		2023/24	2024/25
		(\$ millions)	
Carbon Tax Act			
• Increase carbon tax rates by \$15 per tonne of CO ₂ equivalent emissions annually and implement an output-based pricing system for large industrial operations	April 1, 2023	584	780
• Introduce reduced tax on natural gas & propane for qualifying greenhouse growers	April 1, 2023	(16)	(20)
Income Tax Act			
• Increase BC Family Benefit	July 1, 2023	(58)	(77)
• Increase climate action tax credit with carbon tax rate increase ¹	July 1, 2023	(412)	(549)
• Extend farmers' food donation tax credit	January 1, 2024	*	*
• Extend interactive digital media tax credit	September 1, 2023	(46)	(110)
• Introduce an income-tested renter's tax credit	January 1, 2023	(307)	(313)
Provincial Sales Tax Act			
• Introduce exemption for automated external defibrillators	March 1, 2023	*	*
• Amend rules for online marketplace facilitators and online marketplace services	July 1, 2023	2	3
Motor Fuel Tax Act			
• Increase refund rates for International Fuel Tax Agreement licensees	April 1, 2023	*	*
Police Act			
• Set property tax rates	January 1, 2023	5	7
Home Owner Grant Act			
• Increase threshold for home owner grant phase-out to \$2.125 million from \$1.975 million	January 1, 2023	*	*
Property Transfer Tax Act			
• Partially exempt new purpose-built rental buildings	January 1, 2024	(1)	(5)
School Act			
• Set provincial residential class school property tax rates	January 1, 2023	*	*
• Set provincial non-residential class school property tax rates	January 1, 2023	*	*
Taxation (Rural Area) Act			
• Set provincial rural area property tax rates	January 1, 2023	*	*
Various Acts			
• Various technical measures	Various	*	*
Total		(249)	(284)

* Denotes measures that have no material impact on taxpayers.

¹ Amounts beyond 2023/24 are subject to further adjustments to align with carbon tax rate increases and government's policy decision that to protect affordability new carbon pricing revenues will be returned through the climate action tax credit.

Tax Measures — Supplementary Information

For more details on tax changes see:

www.gov.bc.ca/budgettaxchanges

Carbon Tax Act**Carbon Tax Rates Increased by \$15 Per Tonne of CO₂ Equivalent Emissions Annually and Output-Based Pricing System Implemented for Large Industrial Operations**

Effective April 1, 2023, carbon tax rates are increased by \$15 per tonne of carbon dioxide equivalent emissions (CO_{2e}) annually until reaching \$170 per tonne in 2030. Rates will generally align with the federal carbon pricing backstop rates, where applicable.

Government will review rates under the new carbon pricing framework prior to 2026 to ensure that B.C. is on track to achieve its emissions reduction targets.

Carbon tax applies broadly and does not specifically target individuals based on their gender, class, sexuality, race, ethnicity, religion, age, or ability status. Single-income female-led households have a higher carbon tax burden than single-income male-led households. Research suggests that B.C.'s carbon tax has no significant difference in direct carbon tax paid by rural versus urban households. However, rural communities may have higher indirect carbon tax burdens (e.g., through higher shipping costs resulting in a higher price of goods), and colder regions of the province may have higher carbon tax costs for home heating.

Effective April 1, 2024, large emitters will be exempt from tax imposed under the *Carbon Tax Act*. These operations will instead be subject to a made-in-B.C. output-based pricing system (OBPS), under which they will pay for emissions that exceed performance-based emissions limits. Certain operations that do not meet the threshold for being regulated under the OBPS will be able to opt in. These changes will ensure that B.C.'s carbon pricing regime meets federal stringency requirements. Further policy development and engagement to finalize the details of B.C.'s OBPS will be conducted over 2023 by the Ministries of Environment and Climate Change Strategy and Finance.

Reduced Tax on Natural Gas and Propane for Qualifying Greenhouse Growers Introduced

Effective April 1, 2023, qualifying commercial greenhouse growers can claim a point-of-sale reduced carbon tax for purchases of natural gas and propane used for heating and generating CO₂ for increased crop productivity.

The point-of-sale reduced tax will apply to greenhouse growers that grow vegetables, fruits, bedding plants, flowers, ornamental plants, tree seedlings, or nursery landscape plants. To qualify, greenhouse growers must grow the crops identified above and generate gross revenues of \$20,000 or more in the previous 12 months and have a reasonable estimate that revenues will be \$20,000 or more in the next 12 months.

The point-of-sale reduced tax for greenhouse growers will help to reduce indirect carbon price costs on vegetables, fruits, and other crops. Generally, increases in food prices disproportionately impact low-income individuals and families where equity-seeking groups (e.g., women, single parents, racialized people, and newcomers) and Indigenous peoples are overrepresented.

Income Tax Act

BC Family Benefit Increased

BC Family Benefit amounts were increased for January, February, and March 2023, as part of a relief package for B.C. families to help deal with rising costs of living. For April 2023 and subsequent months, these benefits are set to return to their normal amounts.

Effective July 1, 2023, BC Family Benefit amounts are permanently increased based on the number of children under age 18 in a family.

The maximum annual benefit is increased to \$1,750 for a family's first child, \$1,100 for a second child, and \$900 for each subsequent child. The maximum annual benefit is phased out for families with adjusted family net income over \$27,354. So, a two-parent family with two children could receive up to an additional \$250 per year.

The minimum benefit is increased to \$775 for the family's first child, \$750 for a second child, and \$725 for each subsequent child for families earning up to an adjusted family net income of \$87,533. So, a two-parent family with two children currently receiving the BC Family Benefit will receive at least an additional \$145 per year.

Also, effective July 1, 2023, a maximum annual supplement of \$500 will be provided to single parent families. The single parent supplement is added to the maximum annual benefit otherwise available to the parent. So, a single parent with two children could receive up to an additional \$750 per year after the benefit increase and the additional supplement.

BC Family Benefit payments are provided on a family basis; therefore, the increase in benefit amounts will support a similar proportion of men and women with children. This permanent enhancement to the BC Family Benefit will help lower income families the most as the total benefits under the program are reduced for families with adjusted family net income greater than \$27,354. The single parent supplement will benefit single parent households, which have a lower average income than two-parent families and are more likely to be female than male.

Climate Action Tax Credit Increased

Effective July 1, 2023, the maximum annual climate action tax credit is increased from \$193.50 to \$447 for an adult, from \$193.50 to \$223.50 for a spouse or common-law partner, and from \$56.50 to \$111.50 per child. Single parent families will continue to receive the spouse or common-law partner amount for the first child in the family.

The climate action tax credit helps offset the effects of carbon taxes paid by low- to moderate-income individuals and families. The climate action tax credit is being increased as a result of revenue generated by the scheduled carbon tax rate increase this year.

Single individuals comprise 75 per cent of the recipients, of which 57 per cent are female and 43 per cent are male. To provide greater equity between single individuals and families, the income thresholds for families will be increased at a higher rate.

An Income-Tested Renter's Tax Credit Introduced

Effective January 1, 2023, a new refundable renter's tax credit is introduced. Eligible households that rent and occupy living accommodation in B.C. for at least six months in a calendar year will be able to claim the credit. The credit will be income-tested with a maximum amount of \$400 per year for households with adjusted income up to \$60,000. Households with adjusted income above the \$60,000 threshold will receive a gradually reduced credit, reaching zero at \$80,000 based on the 2023 taxation year. The thresholds will be indexed to inflation each year.

Eligibility for the renter's tax credit will exclude amounts paid for a campsite, moorage or a manufactured home site, under a rent-to-own plan, or by employers for accommodation that is not required to be included as income. To qualify, rent must be paid to unrelated persons.

The credit will be available for individuals who have reached the age of 19 and are resident in B.C. on December 31 each year.

Relative to the general population, renters are more likely to be younger, have lower income, and be single. Approximately 30 per cent of renting households are families.

Farmers' Food Donation Tax Credit Extended

The farmers' food donation tax credit is extended for three years to the end of 2026.

The average farm operator is male, married or in a common-law relationship, and is 55 years of age or older. The tax credit provides indirect benefits to food bank clients, who are disproportionately low-income earners on income or disability assistance.

Interactive Digital Media Tax Credit Extended

The interactive digital media tax credit is extended for five years to August 31, 2028.

The interactive digital media tax credit supports an industry that has a predominantly male work force.

Provincial Sales Tax Act**Exemption for Automated External Defibrillators Introduced**

Effective March 1, 2023, automated external defibrillators (AEDs) are exempt from provincial sales tax. In addition, kits containing AEDs, and parts and services for AEDs, including pads, are exempt from provincial sales tax. This exemption encourages a greater supply of AEDs in B.C. communities.

Over 60 per cent of out-of-hospital sudden cardiac arrests occur in individuals over the age of 65. Over two-thirds of these individuals are male; however, females are less likely to survive an out-of-hospital cardiac arrest.

Lower income individuals are more likely to have an out-of-hospital sudden cardiac arrest than individuals in higher income quintiles. These disparities are greater for individuals under the age of 65. Out-of-hospital sudden cardiac arrest rates per capita are higher in the Northern, Vancouver Island, and Interior health regions than in the Vancouver Coastal and Fraser regions.

Rules on Online Marketplace Facilitators and Online Marketplace Services Amended

Effective July 1, 2023, the rules related to the collection obligations of online marketplace facilitators and the taxation of online marketplace services are amended for clarification, simplification, and consistency.

These changes reflect feedback the government has received from industry stakeholders since the announcement of the initial changes in *Budget 2022*.

In particular, the rules are amended so that online marketplace services are taxable when an online marketplace facilitator provides the service to facilitate the sale or provision of non-taxable services.

The rules establishing when an online marketplace service is taxable are amended to align more closely with the place-of-supply rules used to administer the federal goods and services tax.

Additional technical changes are made including changes to the tax collection obligations of online marketplace facilitators in respect of commercial sales, rules on when an online marketplace facilitator is considered to provide an online marketplace service, and to the definitions of online marketplace facilitator, online marketplace seller, and online marketplace service.

These changes do not impose new taxes on taxable goods, software, or taxable services obtained by consumers through online platforms. The changes will affect some purchases of services by online businesses.

Motor Fuel Tax Act

Refund Rates for International Fuel Tax Agreement Licensees Increased

Effective April 1, 2023, the refund rates for International Fuel Tax Agreement licensees are increased to reflect scheduled increases in the carbon tax each April 1 from 2023 through to 2030. This will ensure International Fuel Tax Agreement licensees pay correct carbon tax on fuel they use in B.C.

Police Act

Property Tax Rates Set

The police tax is a provincial property tax to help recover the province's costs of policing in rural areas and small municipalities with populations below 5,000.

The *Police Act* allows for up to 50 per cent of legislated costs to be recovered through the police tax. Additional policy-based deductions further reduce the revenue. Historically, 33 per cent of costs have been recovered through the tax. Due to how the tax is calculated, recent increases in property values have resulted in a reduction of tax revenues. This reduction has occurred despite steady provincial policing cost increases in recent years. Effective for the 2023 tax year, the rates will be set to recover 33 per cent of legislated costs, after policy-based reductions. On average, households will see an increased tax rate of up to \$0.03/\$1,000 of assessed value. This will return tax levels to previous norms, while keeping local contributions well below both the legislated maximum, as well as below levels for comparable services in areas not subject to the tax.

This change affects rural areas and municipalities with populations below 5,000.

Property Transfer Tax Act

Partial Exemption for New Purpose-built Rental Buildings Introduced

Effective for transactions that occur on or after January 1, 2024, purchases of new purpose-built rental buildings will be exempt from the further 2 per cent property transfer tax that is applied to the fair market value of the residential component of a taxable transaction that exceeds \$3 million. Purpose-built rental buildings are those that are non-stratified and held as rental, on a monthly basis or longer, for at least 10 years. The residential portion of the building must be entirely for rental and have at least four apartments. This measure builds on the rental housing revitalization tax exemption provided in *Budget 2018* to meet point 28 of Government's 30-point housing plan, i.e., encouraging more rentals via property tax exemptions. It further encourages the construction of new purpose-built rental buildings.

School Act

Provincial Residential Class School Property Tax Rates Set

The long-standing rate setting policy is that average residential class school property taxes, before application of the home owner grant, increase by the previous year's provincial inflation rate. This rate-setting policy has been in place since 2003 and continues in 2023.

The tax rate policy seeks to achieve an equitable balance between taxpayers in different areas of the province. Tax rates are lower in school districts that have the highest average assessed values. Still, a residential taxpayer with an average home value in a school district with low average values pays less school tax on their home than a taxpayer with an average home value in a school district with higher average assessed values.

Provincial Non-Residential Class School Property Tax Rates Set

A single province-wide school property tax rate is set for each of the non-residential property classes. Consistent with long-standing policy, the rates for 2023, except for the rate for the industrial property classes, will be set so that non-residential class school tax revenue will increase by inflation plus tax on new construction from the 2022 tax revenues. The light industry class tax rate will be set at the same rate as the business class tax rate, consistent with the policy announced in *Budget 2008*.

This rate-setting policy has been in place since 2005, except for the 2020 tax year when significant property tax relief was delivered to commercial property classes through a reduction in school property tax rates.

Effective for the 2023 taxation year, the provincial industrial property tax credit for class 4 major industry is removed. The 2023 major industry school tax rate will be reduced to offset the removal of the credit.

The industrial property tax credit was introduced for the 2009 tax year and has the same effect as simply setting a lower school tax rate for class 4 major industry. The credit mechanism was a trade irritant.

Taxation (Rural Area) Act

Provincial Rural Area Property Tax Rates Set

A single rural area residential property tax rate applies province wide. The long-standing rate-setting policy that average residential rural property taxes increase by the previous year's provincial inflation rate continues for 2023.

Consistent with long-standing policy, non-residential rural area property tax rates are set so that total non-residential rural area tax revenue increases by inflation plus tax on new construction.

With the exception of utility and industrial properties in the Peace River Regional District, there is one rural tax rate per property class, province wide. This means the tax falls more heavily in areas where average values are higher. The effect is relatively minor because average values do not vary widely in rural areas across B.C.

Nisga'a Final Agreement Act

Ability to Exempt Nisga'a Citizens from Property Tax on Nisga'a Lands by the Nisga'a Nation Introduced

Effective on royal assent, the Nisga'a Nation will have the ability to establish property tax exemptions for Nisga'a citizens for property on Nisga'a Lands. This change will create flexibility for the Nisga'a Nation to broadly determine when, and if, it is appropriate for property taxation to apply to Nisga'a citizens on Nisga'a Lands. This measure is the result of collaborative engagement with the Nisga'a Nation and aligns with government's reconciliation commitments to self-determination and inherent right of self-government under the Declaration Act Action Plan.

Treaty First Nation Taxation Act

Ability to Exempt Treaty First Nation Members from Property Tax on Treaty Lands by Treaty First Nations Introduced

Effective on royal assent, Treaty First Nations will have the ability to establish property tax exemptions for Treaty First Nation members or constituents for property on their treaty lands. This will create flexibility for Treaty First Nations to broadly determine when, and if, it is appropriate for property taxation to apply to their members or constituents on their treaty lands. This measure is the result of collaborative engagement with Treaty First Nations and aligns with government's reconciliation commitments to self-determination and inherent right of self-government under the Declaration Act Action Plan.

*Various Acts***Various Technical Measures**

- The *Provincial Sales Tax Act* is amended:
 - effective April 1, 2013, to clarify that, for the purposes of the provincial sales tax, the federal goods and services tax does not form part of the taxable purchase price of goods brought or sent into B.C. for use;
 - effective September 1, 2022, to clarify that, for the purposes of the provincial sales tax, the federal luxury tax imposed under the *Select Luxury Items Tax Act* does not form part of the taxable purchase price or lease price; and
 - effective July 1, 2023, to ensure that heated tobacco products are not included in the definition of "vapour product". This change makes a temporary correction permanent, meaning that heated tobacco products will continue to be subject to tobacco tax as well as the base 7 per cent provincial sales tax.
- Effective January 1, 2023, the Interest Rate under Various Statutes Regulation and the Interest on Overdue Accounts Payable Regulation are amended to calculate interest in accordance with the International Fuel Tax Agreement, on carriers' delinquent payments and overdue refunds payable by B.C. to carriers who claim refunds.
- Effective on royal assent, the *Carbon Tax Act*, the *Forest Act*, the *Home Owner Grant Act*, the *Insurance Premium Tax Act*, the *Land Tax Deferment Act*, the *Logging Tax Act*, the *Mineral Land Tax Act*, the *Mineral Tax Act*, the *Motor Fuel Tax Act*, the *Petroleum and Natural Gas Act*, the *Property Transfer Tax Act*, the *Provincial Sales Tax Act*, and the *Taxation (Rural Area) Act* are each amended to harmonize the confidentiality provisions of those statutes with the confidentiality provisions in the *Employer Health Tax Act*, the *Income Tax Act*, and the *Speculation and Vacancy Tax Act*.
- Effective July 1, 2020, the *Income Tax Act's* production services tax credit is amended to allow corporations to claim labour expenditures incurred up to 120 days prior to the pre-certification form submission date under the credit, regardless of how late the pre-certification form was filed. This will only apply to film productions that incurred their first eligible accredited labour expenditure between July 1, 2020, and February 21, 2022.
- The *Income Tax Act* is amended effective the date of the relevant federal changes:
 - to clarify the references to the federal Act when determining extended assessment periods;
 - to clarify the application of federal provisions for the purposes of the foreign tax credit;
 - to clarify that certain references to Canada in the federal Act remain as references to Canada for the purposes of the provincial Act;
 - to adopt an extension to a taxpayer's reassessment period in certain circumstances;
 - to clarify the application of federal penalty provisions;
 - to clarify that the COVID-19 disability support deduction applies for the purposes of calculating the provincial credit for mental or physical impairment;

- to exclude certain federal programs from the application of the refund provisions;
 - to harmonize the application of the federal administrative provisions for foreign-based information or documents; and
 - as announced in Budget 2021, to extend the period to incur renounceable expenses for the purposes of the BC mining flow-through share tax credit in respect of agreements entered into after February 2018, and before 2021, and to exclude, for the purposes of the mining exploration tax credit, those renounced expenses.
- The *Income Tax Act* is further amended:
 - effective February 23, 2022, to clarify the application of federal administrative provisions to the clean buildings tax credit;
 - effective on royal assent, to update references to the Canada Revenue Agency; and
 - effective on royal assent, to modernize the language for access to information held by other public bodies.
 - Effective March 15, 2020, the *Insurance Premium Tax Act* and the *Logging Tax Act* are amended to align the powers for the waiver or cancellation of penalties with the powers found in the *Employer Health Tax Act*.
 - Effective on royal assent, the *Insurance Premium Tax Act* and the *Logging Tax Act* are amended to harmonize the offence and penalty provisions with the provisions found in the *Employer Health Tax Act*.
 - Effective January 1, 2024, the *Insurance Premium Tax Act* is amended to make electronic filing and payments mandatory, to specify when an electronic payment is deemed to have been received, and to allow for electronic notices of assessment.
 - Effective on a date to be specified by regulation, the *Insurance Premium Tax Act* and the *Logging Tax Act* are amended to allow for a fee to be charged to taxpayers to recover costs associated with out-of-province audits.
 - Effective November 27, 2018, the *Speculation and Vacancy Tax Act* is amended to clarify who is a corporate interest holder in respect of a corporation that owns residential property when a receiver of the corporation is appointed.
 - The Speculation and Vacancy Tax Regulation is being amended to clarify geographic areas used to determine the annual fair market rent for residential property. The annual fair market rent is used for the purposes of applying the non-arm's length tenancy exemption if the owners are untaxed worldwide earners (satellite families) or foreign owners.

New Carbon Pricing Model

Climate Action and Carbon Pricing

Government has legislated targets to reduce greenhouse gas (GHG) emissions to 40 per cent below 2007 levels by 2030, 60 per cent by 2040 and 80 per cent by 2050. Announced in October 2021, the CleanBC Roadmap to 2030 committed to strengthening B.C.'s efforts to meet legislated GHG emissions reduction targets through accelerated and expanded actions in pathways including: low carbon energy, cleaner transportation, better buildings and communities, and cleaner industry, among others. Carbon pricing is a key component in ensuring the Province meets its emissions targets.

B.C. implemented North America's first broad-based carbon tax in 2008. In December 2016, B.C. joined the federal government and most other provinces and territories in agreeing to the Pan-Canadian Framework on Clean Growth and Climate Change. Provinces and territories were required to have a carbon price of \$50 per tonne of CO₂ equivalent emissions in place by 2022. In areas that did not meet federal requirements, the federal backstop carbon pricing system was imposed. In December 2020, the federal government announced that all provinces and territories must have a carbon price that increases by \$15 per tonne annually starting in 2023 until it reaches \$170 per tonne in 2030.

In *Budget 2022*, government announced it would review the carbon tax to ensure it continues to drive emissions reductions while protecting affordability and economic competitiveness. B.C. also committed to laying out a plan to continue to meet or exceed the federal benchmark in line with the increasing federal price requirements. *Budget 2023* implements the review's results through changes to annual carbon tax rates and how large industry participates in the tax model, and addresses affordability by increasing support for British Columbians.

Increasing B.C.'s Carbon Tax

Carbon pricing is recognized as an effective, transparent, and efficient way to encourage emissions reductions at the lowest cost to consumers, businesses, and government. B.C.'s carbon tax is currently at \$50 per tonne, and starting April 1, 2023, carbon tax rates will increase annually by \$15 per tonne until rates are equal to \$170 per tonne in 2030:

Table 1 Carbon Tax Rates - 2023 to 2030

Effective Date	BC Carbon Tax Rate (\$/tonne CO ₂ e)
Prior to 2023	\$ 50
April 1, 2023	\$ 65
April 1, 2024	\$ 80
April 1, 2025	\$ 95
April 1, 2026	\$ 110
April 1, 2027	\$ 125
April 1, 2028	\$ 140
April 1, 2029	\$ 155
April 1, 2030	\$ 170

With these increases, British Columbia will be aligned with federal carbon pricing requirements, and the federal government confirmed this in November 2022. The Ministries of Finance and Environment and Climate Change Strategy will review the rates under the carbon pricing framework prior to 2026 to ensure it is working to achieve our emissions reduction targets.

Starting April 1, 2024, large emitters, such as pulp and paper mills, oil and gas operations, and large mines, will transition to a new carbon pricing model. This new, made-in-B.C. output-based pricing system (B.C. OBPS), will establish performance-based emissions limits and price operations' emissions that exceed those limits. Rather than requiring emitters to pay the carbon tax up front and receiving industrial incentive payments under the CleanBC Program for Industry at the end of each year, this new system will exempt them from the carbon tax and instead evaluate emissions performance on the basis of required reporting at the end of each year and price their emissions under the OBPS accordingly. Certain operations that do not meet the requirements for being regulated under this system may opt-in, exempting them from the carbon tax but requiring annual reporting and pricing of their emissions under the OBPS. Further policy development and engagement to finalize B.C.'s OBPS will occur in 2023 by the Ministries of Environment and Climate Change Strategy and Finance.

Support for British Columbians

Increasing carbon tax rates will increase the carbon tax paid by British Columbians, which will vary depending on family composition and household use of taxable fuels. To protect affordability, revenues generated by the new carbon tax increases will be directed to carbon tax relief for British Columbians through enhancements to the climate action tax credit. As noted in Part 2 – Tax Measures, effective July 1, 2023, the maximum annual climate action tax credit will increase from \$193.50 to \$447 for an adult, from \$193.50 to \$223.50 for a spouse or common-law partner, and from \$56.50 to \$111.50 per child. This means that the climate action tax credit will cover the cost of carbon tax for more families and individuals than before. Compared to the previous benefit year base amount, families with children and with income less than \$60,000 will receive more through the climate action tax credit than carbon tax paid on average. The same is true for individuals with income less than \$43,000. As carbon tax rates increase, B.C. will increase the amounts paid to adults and children and raise the threshold for eligibility, with the intent of providing a full or partial credit to over 80 per cent of households by 2030.

Table 2 shows the planned annual increases to the climate action tax credit for the next three benefit years. The planned increases are based on current estimated carbon tax revenues. The amounts for 2024/25 and 2025/26 are estimates only and are subject to change.

Table 2 Increases to climate action tax credit amounts 2023/24 to 2025/26

Benefit year (July to June)	Spouse or common-law		
	Adult	Spouse or common-law	Child
2023/24	\$ 447.00	\$ 223.50	\$ 111.50
2024/25	\$ 504.00	\$ 252.00	\$ 126.00
2025/26	\$ 606.00	\$ 303.00	\$ 151.50

Government will monitor revenues from the new carbon pricing framework on an annual basis and prioritize directing incremental revenues to relief for people through the climate action tax credit.

Support for Industry

A portion of revenues paid by industry regulated by the made-in-B.C. OBPS will be directed to continuing the CleanBC Industry Fund, which supports the development, trial, and deployment of projects that reduce GHG emissions from large industrial operations. As further policy work and the design of the new model for industry emissions pricing is underway, future decisions will confirm revenues directed to this program after affordability measures are fully addressed. In the interim, the CleanBC Program for Industry will continue under its current funding model, until the made-in-B.C. OBPS is ready for implementation. The funding available to the CleanBC Industry Fund under OBPS is anticipated to be confirmed in *Budget 2024*.

CleanBC and Other Supports

Government continues to prioritize spending to support the Province's role as a global leader in climate action, with CleanBC committing investments of over \$3.5 billion since 2019. The Province is actively pursuing climate action initiatives that both mitigate and respond to the effects of the changing climate.

TAX MEASURES

Further to these investments, *Budget 2023* enhances climate spending by providing additional funding of \$44 million to support B.C.'s transition to a zero emission economy, including more funding for the CleanBC Go Electric Commercial Vehicle Pilots Program, support for the BC Hydrogen Office, and enhancements to regulatory compliance and enforcement tools for both light and medium/ heavy duty vehicles. As well, government is investing \$100 million in capital over three years to improve active transportation infrastructure, improve connections between various active transportation networks, and improve connections to public transit. These investments are in addition to the approximately \$2 billion over three years for the enhancements to the climate action tax credit identified above¹.

Small businesses will continue to have access to existing supports to protect competitiveness and reduce emissions. These include a 2 per cent small business corporate income tax rate; eligibility for owners of sole proprietorships to receive the climate action tax credit; and various CleanBC programs to reduce emissions such as zero-emission vehicle (ZEV) incentives under the Go Electric program and energy efficiency incentives offered through the Better Buildings program. These are in addition to various tax expenditures, such as the provincial sales tax exemptions for used ZEVs, electricity, heat pumps, and specified energy conservation equipment such as insulation and clean energy generation equipment; and tax credits such as the clean buildings tax credit for qualifying energy efficiency upgrades and the small business venture capital tax credit for investments into eligible clean technology businesses. More information on these tax expenditures can be found in Table A1: Tax Expenditures.

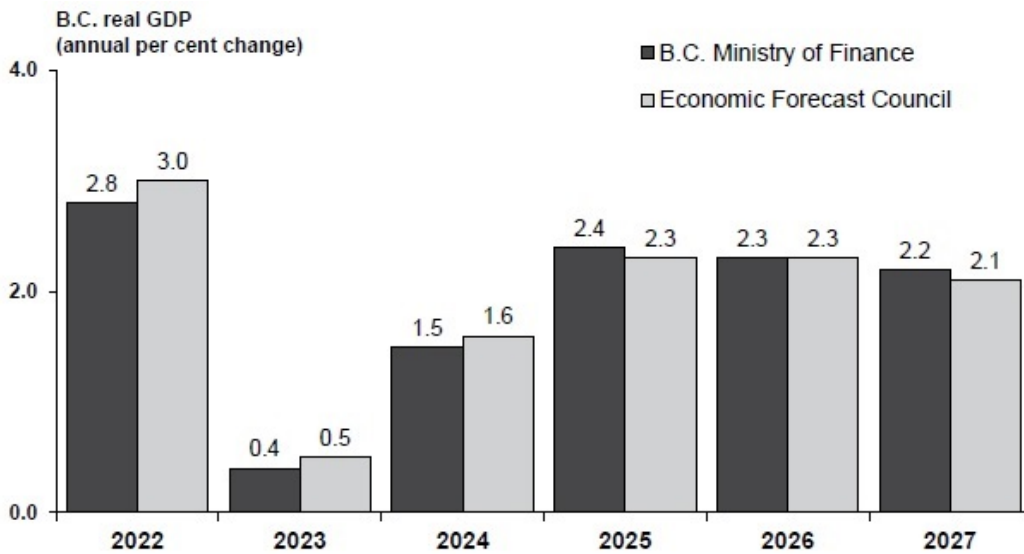
¹ The fiscal impact of the climate action tax credit enhancements are based on current estimates. The impact may change as credit amounts are monitored and credit amounts may be adjusted on an annual basis.

Summary

B.C.’s economy has been resilient to pandemic, geopolitical, and climate-related disruptions. However, higher interest rates are expected to weigh on the economy in the near-term. Following a rapid recovery from the economic impacts of the COVID-19 pandemic, high inflation led to a sharp increase in interest rates by central banks in 2022. Russia’s invasion of Ukraine increased inflationary pressures and caused renewed supply disruptions, energy insecurity in Europe, and volatile commodity prices. In 2022, the impact of higher interest rates was evident in housing markets. Uncertainty remains over its transmission to other sectors of the economy (e.g., consumer spending, investment activity, and labour markets) in B.C. and B.C.’s trading partners. Despite a high degree of global uncertainty, B.C. has maintained a low unemployment rate and is relatively well-positioned to face potential economic challenges.

The Ministry of Finance (Ministry) estimates that the economy expanded by 2.8 per cent in 2022, following 6.1 per cent growth in 2021. The Ministry forecasts economic growth will slow to 0.4 per cent in 2023 before rising to 1.5 per cent in 2024. The slower near-term growth projection largely reflects the combined effects of elevated price pressures and tighter monetary policy working their way through the economy. In addition, economic weakness among B.C.’s major trading partners is expected to weigh on export demand. As these factors subside, economic growth is expected to strengthen, supported by steady employment growth, solid investment activity, and higher international migration. Over the medium-term (2025 to 2027), real GDP growth is expected to range between 2.2 per cent and 2.4 per cent annually.

Chart 3.1 Ministry’s Outlook for B.C. Compared to Private Sector



The Ministry’s near-term forecast for B.C. real GDP growth is lower than the outlook provided by the Economic Forecast Council (EFC), with 0.2 percentage points (pp) of prudence in 2022 and 0.1 pp in both 2023 and 2024. This differential is one of the levels of prudence built into the fiscal plan. The Ministry’s medium-term outlook is slightly higher than the average EFC forecast to account for the anticipated effects of LNG production over that period.

¹ Reflects information available as of February 8, 2023, unless otherwise indicated.

The main downside risk to B.C.'s economic outlook is the degree to which elevated inflation and restrictive monetary policy affect domestic and global economic activity. Other risks include the emergence of new COVID-19 variants of concern and ongoing geopolitical conflict, as well as further supply-chain disruptions, climate events, global trade tensions, and lower commodity prices.

British Columbia Economic Activity and Outlook

B.C.'s economic performance was mixed at the end of 2022. Higher interest rates have brought about a sharp decline in home sales and prices. In the second half of the year, falling commodity prices led to a reversal of earlier gains in merchandise exports and contributed to a modest slowdown in inflation. Retail sales also slowed last year after strong growth in 2021. Meanwhile, employment saw strong growth in 2022 and home construction has remained at high levels.

Table 3.1 British Columbia Economic Indicators

All data seasonally adjusted, per cent change	Third Quarter	Fourth Quarter	Annual ¹
	Jul. to Sep. 2022 change from Apr. to Jun. 2022	Oct. to Dec. 2022 change from Jul. to Sep. 2022	Jan. to Dec. 2022 change from Jan. to Dec. 2021
Employment	+0.2	+0.1	+3.2
Manufacturing shipments ²	-0.7	-0.3	+10.0
Exports	-10.9	-11.9	+19.6
Retail sales ²	0.0	+0.4	+2.7
Consumer price index ^{1,3}	+7.7	+7.2	+6.9
Housing starts	+8.8	+2.4	-1.9
Residential sales units	-23.3	-3.9	-35.2
Residential average sale price	-4.1	-3.6	+7.5
Non-residential building permits	-6.1	-10.7	+52.6

¹ Non-seasonally adjusted data ² Data to November

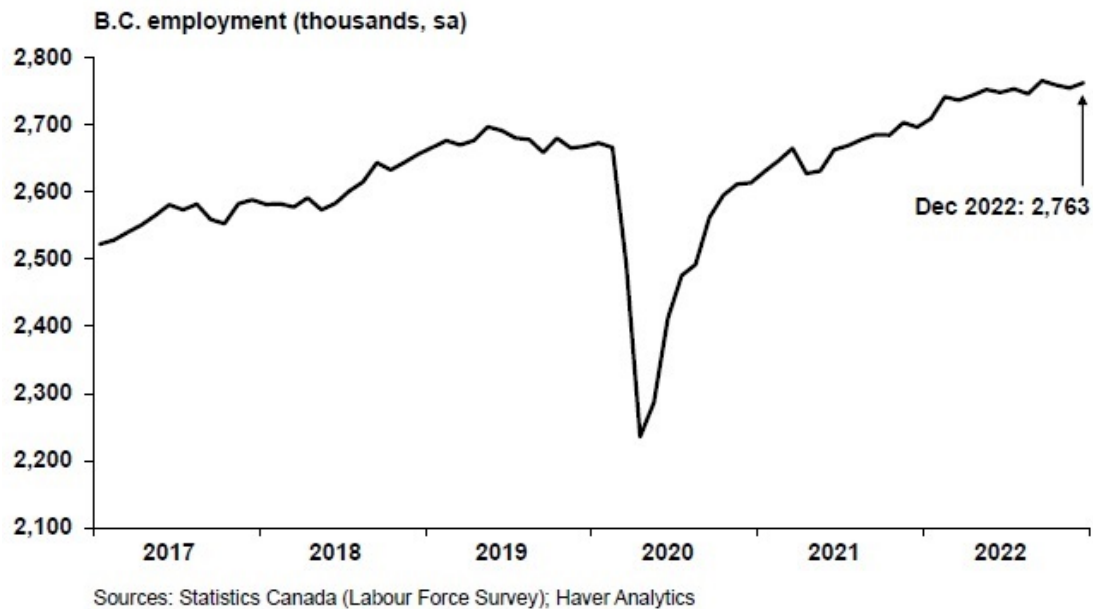
³ Quarterly calculations for CPI are year-over-year, e.g. Third Quarter is Jul. to Sep. 2022 change from Jul. to Sep. 2021

The province's economic outlook calls for slower growth in the near-term as higher interest rates cool domestic and global demand. B.C.'s economy is expected to move in line with broader global economic trends. The Ministry's estimate for B.C. real GDP growth in 2023 was lowered to 0.4 per cent from the *First Quarterly Report* forecast of 1.5 per cent. This largely reflects the impact of higher borrowing costs on home sales, consumer spending, and investment amid slower global economic activity. The forecast for nominal GDP growth in 2023 was revised down to 2.8 per cent from 3.5 per cent in the *First Quarterly Report*, due to lower real GDP growth as well as lower prices for some of B.C.'s key commodities.

B.C. real GDP growth is forecast to improve in 2024 and the medium-term. Inflation is forecast to ease from the current elevated levels toward more typical rates. Retail sales and housing market activity are expected to strengthen as the effects of elevated prices and higher interest rates fade. Strong export growth is forecast to continue in B.C. as Canada's first LNG terminal moves into production in the medium-term. Stable labour market conditions are expected to continue in B.C., with a relatively low unemployment rate over the forecast horizon.

Labour Market

B.C.'s labour market was a source of strength in 2022. Following a steady recovery in 2021, overall employment rose 3.2 per cent in 2022. The composition of jobs improved as well in 2022, with 96,600 net new full-time jobs offsetting a decline of 12,500 part-time jobs. Job creation was concentrated in the private sector (+58,600 jobs), along with solid gains in the public sector (+22,200 jobs), and an increase in self-employment (+3,200 jobs). Employment gains reflected broad-based growth in the service sector (+75,000 jobs), led by the wholesale and retail trade (+32,200 jobs); information, culture, and recreation (+17,600 jobs); and health care and social assistance (+17,200 jobs) sectors. Moderate job gains in the goods-producing sector (+9,000 jobs) reflected growth in the construction (+8,900 jobs), agriculture (+2,400 jobs), and manufacturing (+700 jobs) sectors, which offset declines in the utilities (-2,800 jobs) and forestry, fishing, mining, oil and gas (-200 jobs) sectors. The recovery from the pandemic has been uneven across sectors. As of December 2022, employment remained well below pre-pandemic (February 2020) levels for business, building, and other support services (-19,100 jobs) and accommodation and food services (-15,400 jobs).

Chart 3.2 B.C. Employment

Unemployment in the province fell to historically low levels in 2022 amid tight labour market conditions. B.C.'s unemployment rate averaged 4.6 per cent in 2022, down from 6.6 per cent in 2021. Long-term unemployment in B.C. also declined, reaching pre-pandemic levels by December 2022. Meanwhile, job vacancy growth slowed in recent quarters. B.C. was the only province with fewer vacancies in the third (July to September) quarter of 2022 compared to the same quarter of 2021. However, the level of job vacancies remains elevated and improvements have not been even across industries. For example, the construction and finance and insurance sectors saw large increases in job vacancies compared to the third quarter of 2021.

As businesses moved toward more typical operations following the major effects of the pandemic, employers faced labour shortages amid tight labour market conditions and aging demographics. The supply of available workers has slowed as B.C.'s labour force rose by 1.0 per cent in 2022, down from 3.3 per cent growth in 2021. The annual increase reflects continued growth for women entering the labour force (+2.2 per cent), while male labour force growth stalled (0.0 per cent). B.C.'s labour force participation rate fell to 65.1 per cent in 2022, down from 65.6 per cent in 2021. In 2022, the prime age (25 to 54 age group) labour force participation rate edged down 0.1 pp while the participation rate among the 55+ age group, who account for over 20 per cent of the labour force, fell by 1.4 pp. An increasing rate of retirement poses a challenge for labour markets across the country.

Employee compensation (aggregate wages, salaries, and employers' social contributions) in B.C. in the first nine months of 2022 was 11.8 per cent higher than the same period of 2021, reflecting job gains and rising wages. The average hourly wage rate rose 4.1 per cent in 2022 compared to 2021. In 2022, wages grew slower than the consumer price index for B.C., which increased by 6.9 per cent on the year.

Outlook

The outlook for B.C.'s labour market remains stable but faces uncertainty in the near-term reflecting the broader economic slowdown. The Ministry forecasts employment in B.C. to increase by 0.4 per cent in 2023 (approximately +9,800 jobs), followed by annual growth of 1.0 per cent in 2024 (approximately +27,400 jobs). Growth is then expected to average 1.1 per cent over the medium-term.

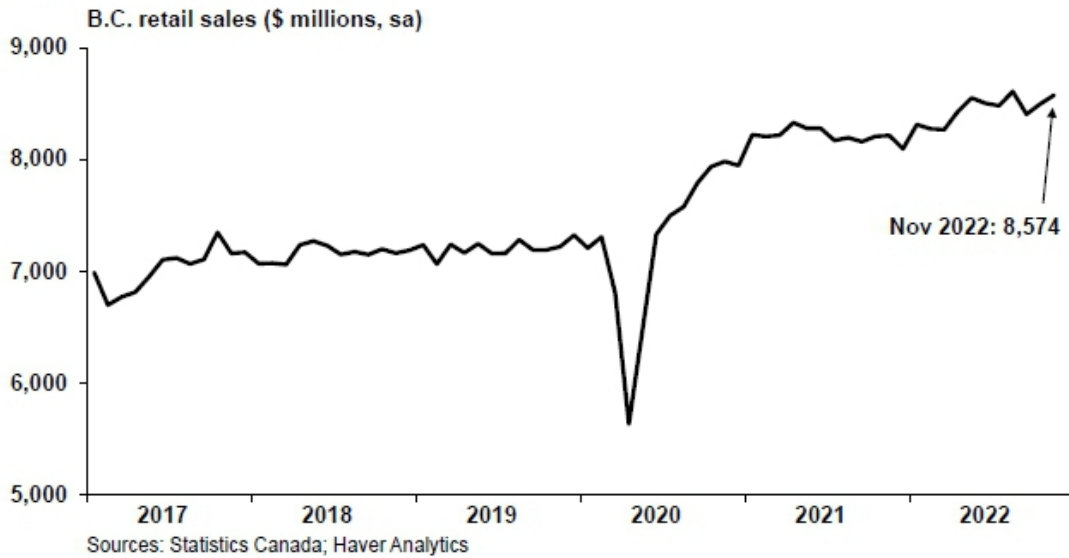
The province's unemployment rate is expected to average 5.7 per cent in 2023 and 5.6 per cent in 2024, before trending down to average 5.1 per cent by 2027.

Consumer Spending and Inflation

Consumer spending on goods was relatively flat in 2022. Modest nominal retail sales growth amid strong inflation pointed to weaker sales volumes as higher interest rates slowed demand. Year-to-date to November 2022, B.C. retail sales rose 2.7 per cent compared to the same period of 2021. Sales growth was led by increased spending at gasoline stations (+23.4 per cent), clothing and clothing accessories stores (+14.6 per cent), and general merchandise stores (+7.6 per cent). Sales declines were reported at building material and garden equipment and supplies dealers (-9.3 per cent), motor vehicle and parts dealers (-5.5 per cent), and health and personal care stores (-4.0 per cent) compared to the same period of 2021.

While retail trade data offers a detailed look at consumer spending on goods, timely comprehensive data for spending on services is limited at the provincial level. The most recent data from 2021 shows that total nominal consumer spending on services in B.C. rose by 7.8 per cent compared to the previous year. Further, nominal sales at B.C. food services and drinking places (a component of the service sector) continued to improve, rising 14.8 per cent above the pre-pandemic peak as of November 2022, partly due to higher prices. National data showed service sector growth through 2022, as Canadian consumers returned to in-person experiences and travel that had been postponed during the pandemic. Meanwhile, Statistics Canada's Canadian Tourism Activity Tracker, which combines hotel occupancy, aviation, and spending counts for each province, showed steady improvement in a broad range of B.C. tourism activities through the first ten months of 2022.

Chart 3.3 B.C. Retail Sales

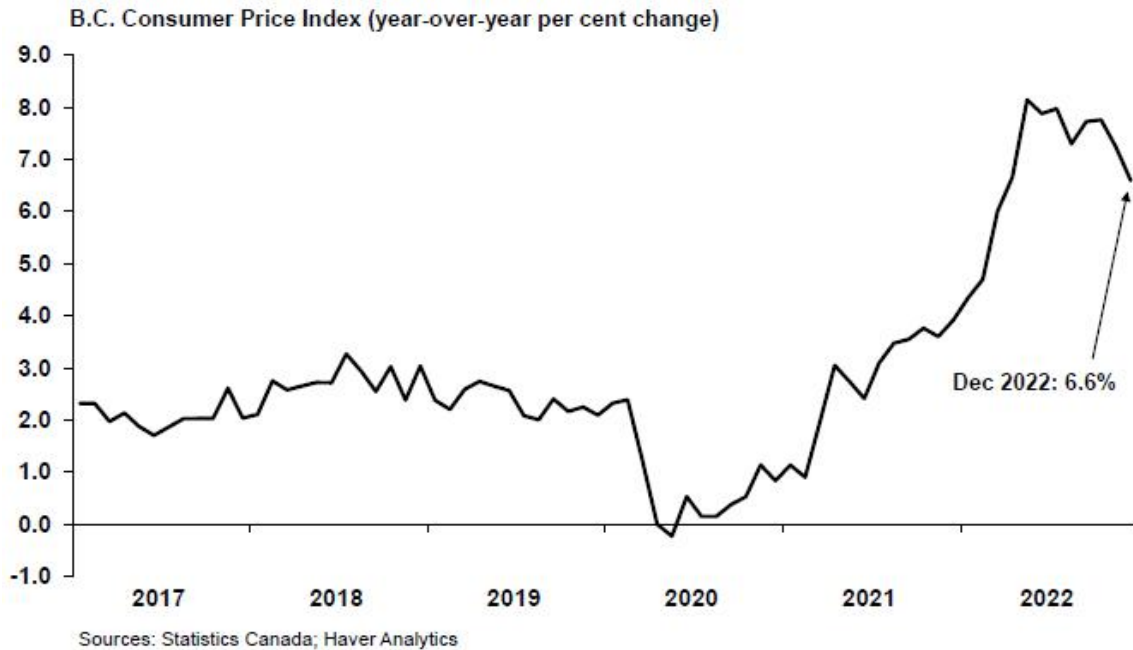


Consumer confidence trended lower in 2022 in response to high inflation, rising interest rates and slowing economic conditions. By December 2022, the Conference Board of Canada's consumer confidence index for B.C. reached 66.2 points, well below 129.0 points reported in December 2021. Most recently, consumer confidence increased to 75.1 points in January 2023. Looking ahead, the Bank of Canada's January 2023 report on the Canadian Survey of Consumer Expectations noted that Canadian consumers plan to reduce spending or postpone purchases in the coming months due to elevated inflation and tighter credit conditions.

Last year, prices rose dramatically across all provinces, as strong demand for goods and services was met with lingering supply-chain challenges and high prices for global commodities. Russia's invasion of Ukraine increased global supply uncertainty, which added to inflationary pressures. In 2022, B.C.'s inflation rate averaged 6.9 per cent, the fastest annual rate since 1982, up from 2.8 per cent in 2021. Annual price growth was broad-based, led by higher prices for shelter (+7.6 per cent), transportation (+10.2 per cent), and food (+8.0 per cent). Increases in shelter prices reflect higher owned and rented accommodation costs, while transportation costs were driven up by higher gasoline prices and vehicle purchase costs. Prices for groceries rose at the fastest pace since 1981 as multiple factors including extreme weather, higher input costs, and supply-chain disruptions weighed on the supply of food.

Since peaking at 8.1 per cent in May 2022, consumer price growth in B.C. eased to 6.6 per cent as of December 2022. This was partly due to lower gasoline prices relative to recent months. However, inflation remains above the Bank of Canada's target of about 2 per cent, with core inflation slowing more gradually.

Chart 3.4 B.C. Inflation

*Outlook*

Consumer spending is expected to moderate in the near-term as higher interest rates slow demand, following robust growth in recent years. The Ministry estimates that real household consumer spending advanced by 2.7 per cent in 2022, after growth of 7.3 per cent in 2021. The Ministry forecasts that real household consumption will increase by 2.8 per cent in 2023 and 2.3 per cent in 2024. Annual growth is then expected to be between 2.0 per cent and 2.5 per cent over the 2025 to 2027 period.

The Ministry estimates that nominal retail sales increased by 3.0 per cent in 2022. Retail sales are forecast to grow by 1.8 per cent in 2023, 2.9 per cent in 2024, and by 3.5 per cent on average over the 2025 to 2027 period.

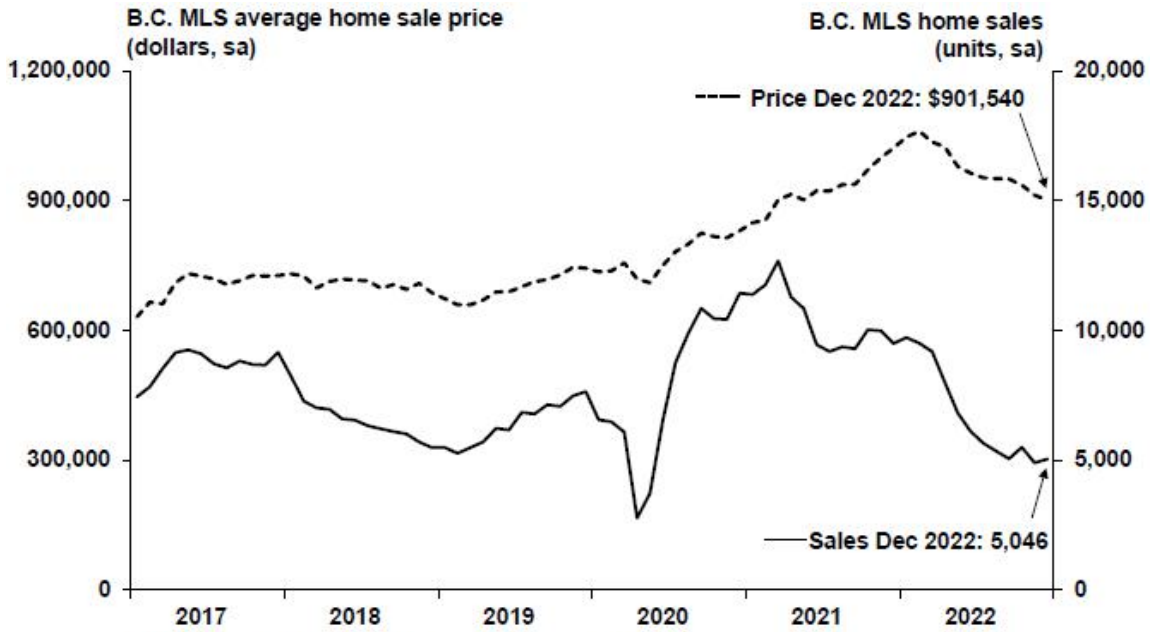
Consumer price inflation in B.C. is forecast to be 3.9 per cent in 2023 and is expected to fall to 2.5 per cent in 2024 and 2.2 per cent in 2025, as the effects of elevated commodity prices and supply disruptions fade. Then, inflation is expected to return to the Bank of Canada's target of around 2 per cent for the balance of the forecast horizon.

Housing

Home sales fell sharply last year as markets adjusted to a steep increase in lending rates, which raised mortgage rates to highs not seen since 2008. MLS home sales in B.C. fell by 35.2 per cent in 2022 and were well below average levels of activity in the second half of the year. Most of B.C.'s regional housing markets saw double-digit sales declines in 2022, including Greater Vancouver (-34.8 per cent), Fraser Valley (-44.9 per cent), Okanagan-Mainline (-32.7 per cent), Vancouver Island (-29.0 per cent), and Victoria (-31.7 per cent). In December 2022, total MLS home sales rose 2.9 per cent compared to the previous month, though it is too early to tell whether the downward trend in sales has subsided.

The MLS average home sale price in B.C. has receded from the February 2022 peak, due to muted demand amid higher mortgage rates, a compositional shift in sales and more balanced market conditions. Reflecting the high levels earlier in the year, the MLS average home sale price increased 7.5 per cent in 2022, following 18.7 per cent growth in 2021. On a monthly basis, B.C.'s average home sale price has decreased for ten consecutive months to reach \$901,540 in December 2022.

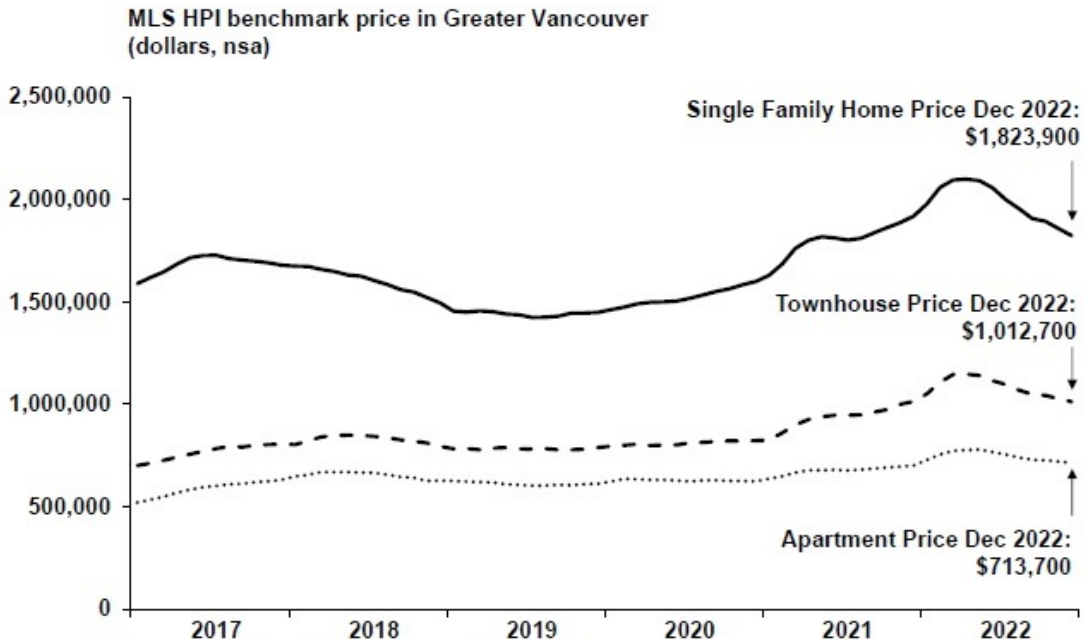
Chart 3.5 B.C. Home Sales and Price



Sources: Canadian Real Estate Association; Haver Analytics

Regional MLS composite benchmark house prices (which incorporate all dwelling types) for Greater Vancouver and the Fraser Valley rose by 12.5 per cent and 24.3 per cent, respectively, in 2022. Double-digit price growth was observed in all major regions, across all dwelling types in 2022 relative to 2021.

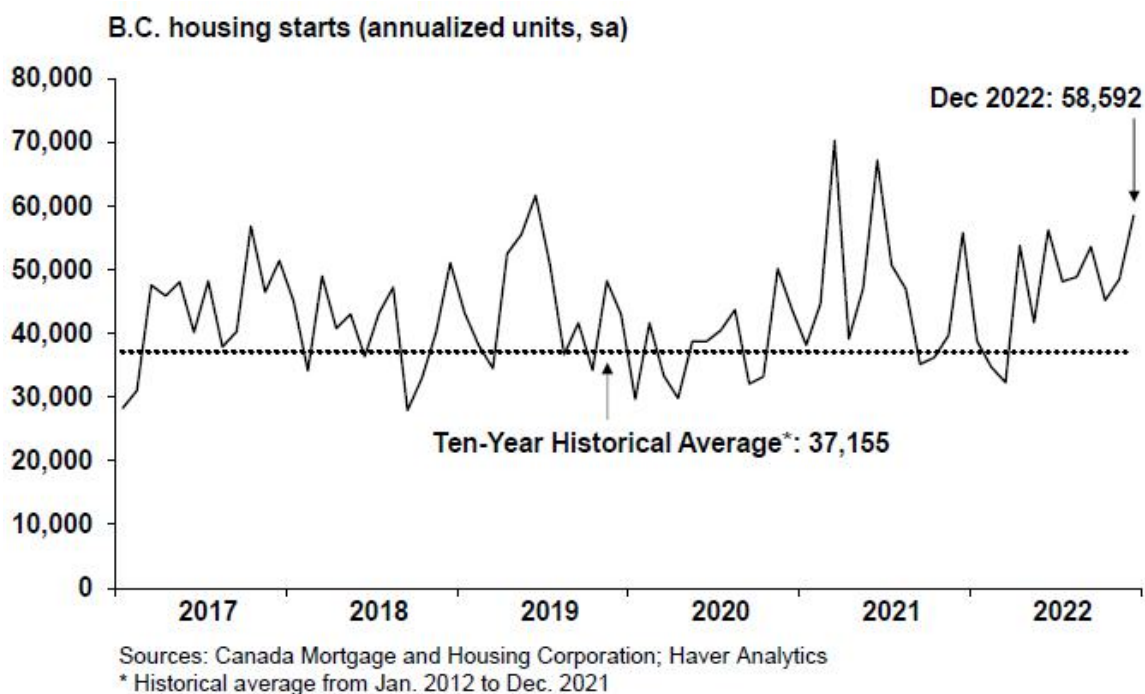
Chart 3.6 Greater Vancouver HPI Benchmark Price



Sources: Canadian Real Estate Association; Haver Analytics

So far, higher interest rates have not weighed on new home construction to the same degree as home sales activity. In 2022, B.C. housing starts edged down 1.9 per cent from the record high of 47,607 units in 2021. Among segments, single-family housing starts fell 10.1 per cent and multi-family housing starts rose 0.6 per cent in 2022. Still, the annual pace of homebuilding activity remained strong and was the second-highest on record. The value of residential building permits, a leading indicator of home construction, rose by 24.2 per cent in 2022, with growth in single-detached dwellings (+1.1 per cent) and multiple dwelling buildings (+33.7 per cent). Also, the total number of residential building permits grew by 11.9 per cent, driven by an increase in multiple dwelling building permits compared to 2021.

Chart 3.7 B.C. Housing Starts



Outlook

Home sales activity is expected to decline in the near-term, constrained by higher mortgage rates amid slower economic growth. The Ministry forecasts unit home sales to decrease by 13.3 per cent in 2023, followed by growth of 17.0 per cent in 2024 as the effects of higher interest rates fade. Home sales are expected to average 2.4 per cent growth in the 2025 to 2027 period. The average home sale price in B.C. is expected to decrease by 7.4 per cent in 2023, followed by growth of 3.0 per cent in 2024, and then grow by 2.0 per cent annually in the medium-term. Putting unit sales and prices together, the total value of home sales is forecast to fall 19.8 per cent in 2023 and rebound with growth of 20.5 per cent in 2024, and average 4.5 per cent growth over the medium-term.

The Ministry prudently expects B.C. housing starts to total approximately 39,000 units in 2023, 37,000 units in 2024, and average 38,000 units per year over the 2025 to 2027 period, in line with the historical average.

Business and Government

In 2022, the value of non-residential construction permits increased by 52.6 per cent compared to 2021, partly due to a spike in February 2022 related to permitting for St. Paul's Hospital. Growth in 2022 was led by permit issuance for institutional and governmental buildings (+113.1 per cent), along with solid gains in commercial building (+33.2 per cent) and industrial building (+17.0 per cent) permits.

Businesses in B.C. showed resilience last year as Canadian companies faced labour shortages, cost pressures, and lingering supply-chain issues. The number of active businesses in the province in the first ten months of 2022 was 2.8 per cent higher compared to the same period of 2021. However, small business optimism has faded since April 2022, as rising borrowing costs have amplified cost pressures. In January 2023, the Canadian Federation of Independent Business (CFIB) small business confidence index for B.C. fell to 46.9, down 12.9 points compared to January 2022, to reach a level not seen since April 2020.

B.C.'s tourism sector continued to recover in 2022 from the severe effects of the pandemic. During the first eleven months of 2022, the number of international travelers entering B.C. was more than five-times higher than the low levels observed in the same period of 2021. However, the 434,264 travelers entering B.C. in November 2022 was well below the 700,000 travelers usually seen in an average month prior to the pandemic. The tourism sector is expected to gradually improve as it continues to adjust to challenges such as higher costs and labour shortages, which have disrupted the industry's economic recovery.

Outlook

Following estimated growth of 5.2 per cent in 2022, the Ministry expects total real investment in B.C. to slow in the near-term as higher borrowing costs trim investment spending. The Ministry forecasts total real investment to decrease by 1.7 per cent in 2023 and then increase by 0.4 per cent in 2024. The Ministry forecasts continued growth over the forecast horizon, rising by 2.9 per cent in 2025 and averaging around 2.0 per cent annually over the 2026 to 2027 period.

Real business investment is estimated to have grown by 2.3 per cent last year (following 9.8 per cent growth in 2021) and is projected to decrease by 3.3 per cent in 2023, with higher interest rates expected to weigh on most segments (machinery and equipment, non-residential and residential construction). Over the 2024 to 2027 period, growth is forecast to range from 1.9 per cent to 3.9 per cent annually.

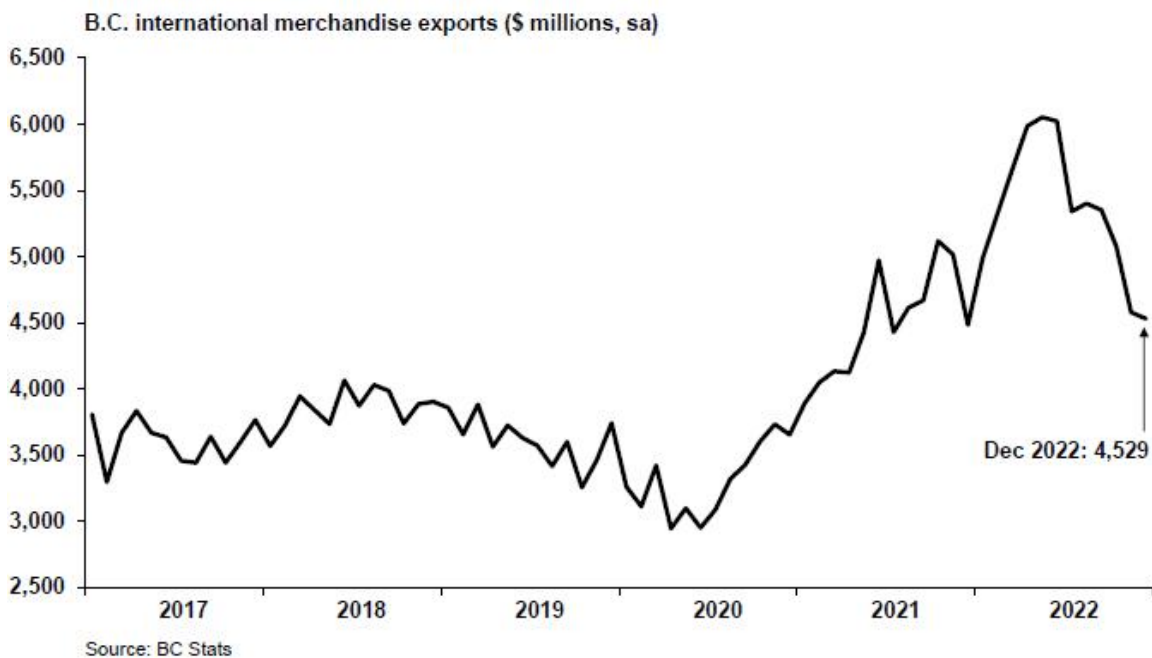
Real expenditure on goods and services by all levels of government is estimated to have increased by 0.4 per cent in 2022, following 7.9 per cent growth in 2021. Real government spending is forecast to decrease by 1.4 per cent in 2023 and by 0.2 per cent in 2024, and then register annual growth between 0.5 per cent and 1.2 per cent over the 2025 to 2027 period.

Following an estimated increase of 13.5 per cent in 2022 and 26.3 per cent growth in 2021, the Ministry expects the nominal net operating surplus of corporations (an approximation of corporate profits) to decrease by 14.5 per cent in 2023 and by 7.0 per cent in 2024 as the economy slows. Net operating surplus is expected to return to growth over the 2025 to 2027 period, increasing between 2.3 per cent and 5.4 per cent annually.

External Trade and Commodity Markets

Strength in the first half of 2022 lifted annual growth in B.C. merchandise exports to 19.6 per cent, despite a sharp decline in the latter half of the year. B.C.'s export performance has generally followed commodity prices, while export volumes for lumber and coal have fallen in recent months. Annual growth was broad-based, led by a large increase in the value of energy products exports (+56.3 per cent). However, exports of solid wood products fell (-10.6 per cent) compared to 2021 amid weaker demand and lower lumber prices in the second half of 2022. Metallic mineral products exports also declined (-5.0 per cent).

Last year, the value of B.C. merchandise exports to the U.S. rose 23.5 per cent compared to 2021 and accounted for 57.3 per cent of B.C.'s total goods exports. B.C. goods exports to non-U.S. destinations increased 14.7 per cent compared to 2021 despite a 4.4 per cent decline in exports to China, B.C.'s second-largest trading partner. Energy exports to both the U.S. and non-U.S. destinations were a main driver of total exports growth in 2022, supported by higher prices for natural gas and coal.

Chart 3.8 B.C. Exports

Like merchandise exports, B.C.'s manufacturing shipments showed strength early in the year. While activity has moderated somewhat since March 2022, B.C.'s manufacturing shipments rose 10.0 per cent in the first eleven months of 2022 compared to the same period of 2021. Year-to-date growth was broad-based, led by higher food manufacturing shipments (+11.7 per cent), while wood product manufacturing declined (-7.2 per cent) from the record levels seen in 2021.

B.C. tourism data and national export data suggest that B.C.'s nominal international exports of services continued to recover from a sharp decline in 2020 amid broad pandemic-related restrictions. National-level data shows that Canadian exports of services surpassed pre-pandemic levels in March 2022.

After a strong start to 2022, lumber prices have retreated toward more historical levels. The price of Western spruce-pine-fir (SPF) 2x4 averaged an elevated \$814 US/000 board feet in 2022, boosted by supply pressures, transportation costs, and strong demand in the first half of that year. However, the effect of higher interest rates on housing market and construction activity in the U.S. has since weighed on lumber prices. In January 2023, SPF 2x4 lumber averaged \$373 US/000 board feet, well below the high of \$1,403 US/000 board feet reported back in March 2022.

Last year, the war in Ukraine fueled oil and energy prices as countries sought alternative supply amid uncertainty and strong global demand. The West Texas Intermediate (WTI) oil price hit a fourteen-year high of US\$114.84 per barrel in June 2022 before easing somewhat through the balance of that year. Annually, the WTI price averaged US\$94.79 per barrel in 2022, up 39.4 per cent from the previous year. Similarly, the plant inlet price of natural gas peaked at \$5.59 C/GJ in June 2022 before falling back to \$4.09 C/GJ by year end. The plant inlet price averaged \$3.85 C/GJ overall in 2022, up from an average of \$2.23 C/GJ in 2021.

Base metal and mineral prices fluctuated throughout 2022 amid concerns over Europe's energy supply, COVID-19 lockdowns in China, monetary tightening across major central banks, and slower global economic activity. In 2022, the annual average price for metallurgical coal rose (+63.2 per cent), along with prices for molybdenum (+17.6 per cent), and zinc (+15.8 per cent) relative to 2021. The price for gold was flat (0.0 per cent), while prices for silver (-13.5 per cent), copper (-5.3 per cent), and lead (-2.3 per cent) declined from the elevated prices observed in 2021.

Outlook

Real exports of goods and services are estimated to have grown by 6.3 per cent in 2022, following an increase of 3.2 per cent in 2021. Growth in real exports of goods and services is projected to be 2.8 per cent in 2023, 3.0 per cent in 2024, and range between 2.6 per cent and 5.2 per cent annually in the 2025 to 2027 period. The anticipated production of LNG toward the end of the forecast horizon provides support to the outlook.

The price of lumber is forecast to average \$400 US/000 board feet in 2023 before rising to \$450 US/000 board feet in 2024, and then average \$500 US/000 board feet over the 2025 to 2027 period. The plant inlet price for natural gas is expected to average \$3.04 C/GJ in 2023/24, \$2.69 C/GJ in 2024/25, and \$2.55 C/GJ in 2025/26. The outlook is subject to considerable uncertainty, as commodity prices can be volatile.

Demographics

B.C.'s population on July 1, 2022 was 5.32 million people, up 2.2 per cent from the same date in 2021. During the January to September period of 2022, the province welcomed 118,535 net migrants, topping the sizable arrival of 80,642 net migrants in the same period of 2021. B.C. saw a large increase in net international migration (from +56,613 persons to +116,224 persons), while net interprovincial migration slowed (from +24,029 persons to +2,311 persons).

In the third quarter of 2022 alone, net international migration reached a new record (+53,603 persons) as the federal government streamlined systems to process applications for potential newcomers. However, net interprovincial migration fell (-4,799 persons) in the third quarter of 2022, marking the first quarterly decline since 2013 and the sharpest drop since 2000, largely due to higher out-migration to Alberta.

Outlook

B.C.'s July 1 population is projected to increase by 2.4 per cent in 2023, 1.9 per cent in 2024, and then by 1.6 per cent on average over the 2025 to 2027 period.

Total net migration is forecast to reach about 109,400 persons in 2023, and 90,700 persons in 2024, supported by strong international migration, with a smaller interprovincial contribution. Total net migration is projected to average around 88,800 persons annually in the 2025 to 2027 period. International migrants are expected to account for over 85 per cent of total migrants over the forecast horizon. This represents a larger share compared to recent years, reflecting increases to federal immigration targets announced in fall 2022.

Risks to the Economic Outlook

B.C.'s economy has been resilient to pandemic, geopolitical, and climate-related disruptions but higher interest rates are expected to weigh on the economy in the near-term. There are upside risks, such as inflationary pressures easing sooner than expected leading to less restrictive monetary policy and a less pronounced slowing of the global economy. However, risks continue to be weighted to the downside. Downside risks to B.C.'s economic outlook include:

- persistent high inflation reducing affordability and leading to higher interest rates over a longer period;
- uncertainty around the extent of the impact of higher interest rates on consumer and business borrowing, as well as housing markets;
- further inflationary pressures due to lingering supply-chain disruptions and restrictions associated with new COVID-19 variants in B.C., Canada, or among B.C.'s trading partners;
- weaker than expected global economic activity, geopolitical conflict weighing on trade and commodity markets, and broader economic challenges in Europe and Asia;
- lower prices for B.C.'s major commodity exports, such as lumber, pulp, natural gas, and coal, as well as a stronger U.S. dollar making imports more expensive;
- aging demographics leading to tighter labour market conditions (an imbalance of the supply and demand of workers) and elevated job vacancies;
- climate-related disasters disrupting the lives and livelihoods of British Columbians, destroying capital, and limiting economic activity; and
- timing of investment and hiring related to the LNG Canada project, similar to the risks that exist for other major capital projects.

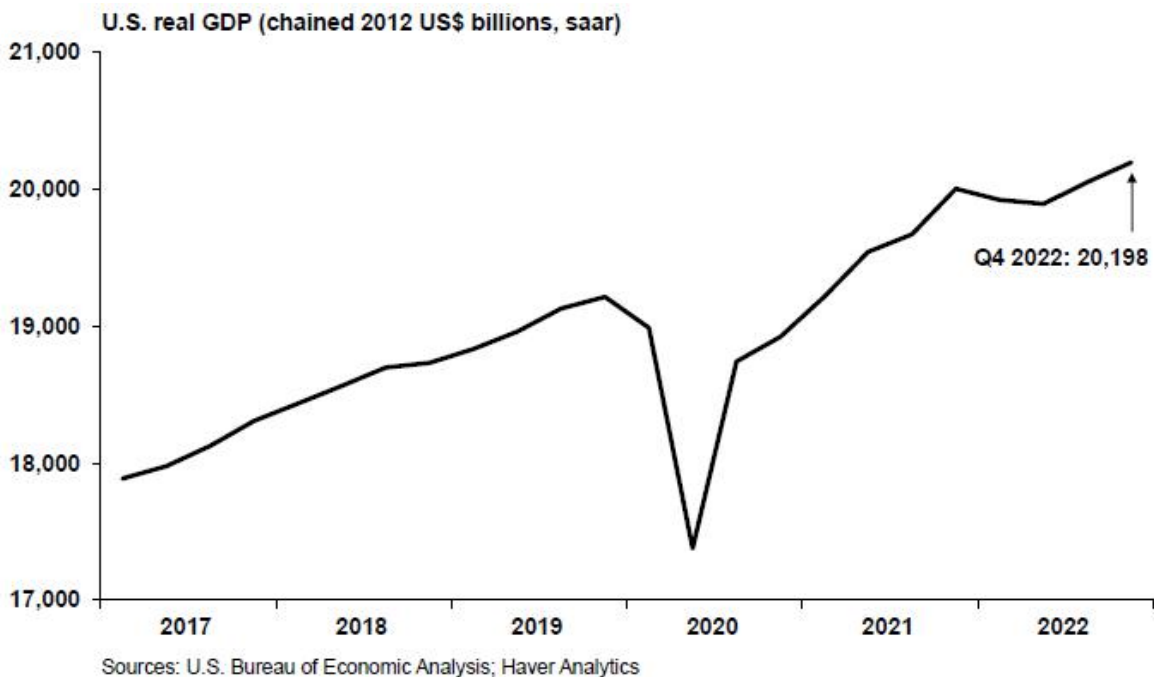
External Outlook

Global economic growth decelerated in 2022 following a rapid recovery over the prior two years from the pandemic-related downturn. Strong demand for goods and services going into 2022 was met with lingering supply-chain problems and tight labour markets. This supply-demand imbalance pushed consumer price inflation well above the targets set by central banks in advanced economies. Russia's invasion of Ukraine further increased inflationary pressures by causing renewed supply disruptions, energy insecurity in Europe, and volatile commodity prices. Many central banks responded with forceful monetary policy tightening to temper demand and thus inflation. By the end of the year, elevated interest rates coupled with improving supply chains and mild weather in Europe led to clear signs of slowing price inflation. Economic growth also slowed and forecasts for further slowing or recession are widespread heading into 2023 as the lagged effects of past interest rate hikes are expected to unfold in the months ahead. While the recent reversal of China's zero-COVID policy may support near-term global growth, it also presents renewed pandemic-related risks to the outlook.

United States

Following outsized annual growth of 5.9 per cent in 2021, U.S. real GDP contracted in two of the four quarters of 2022. The first two quarters of the calendar year saw declining economic output partly due to falling consumer spending on goods and government spending. Growth resumed in the third quarter with higher government spending and an improved trade balance (exports minus imports). Despite the fluctuations, trends of rising consumer spending on services and falling residential investment continued throughout the first three quarters of the year. Most recently in the fourth quarter, real GDP advanced at an annualized rate of 2.9 per cent amid renewed growth in consumer spending on goods and further declines in residential investment. Overall, U.S. real GDP increased 2.1 per cent in 2022 compared to 2021.

Chart 3.9 U.S. Real GDP

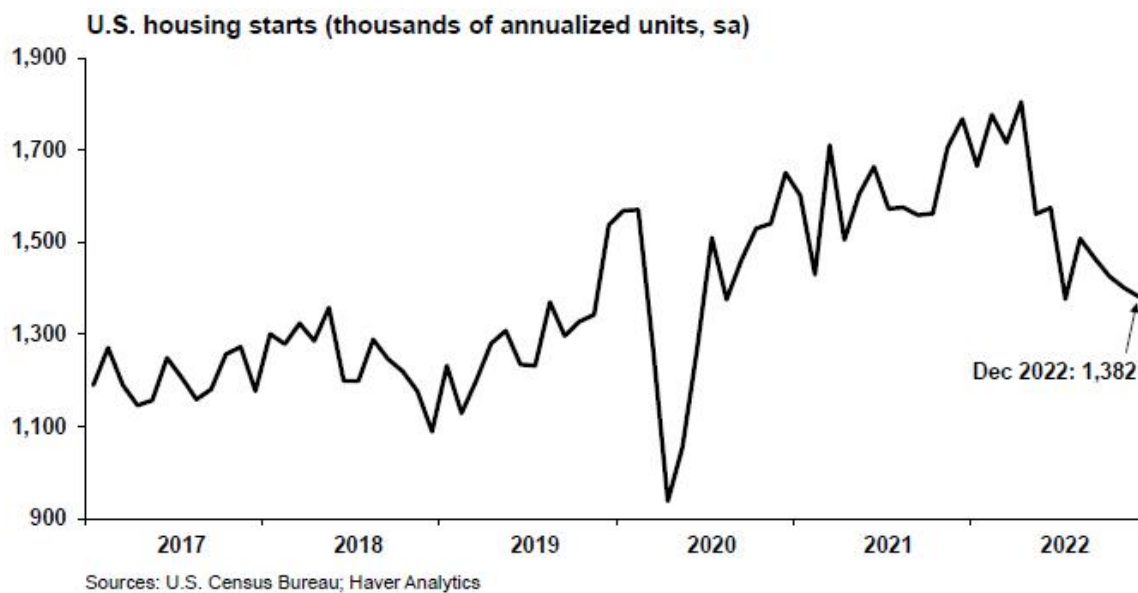


The U.S. labour market regained its pre-pandemic level of employment during 2022. Job gains were robust, although generally slowing through the year, and U.S. employment increased by 4.3 per cent annually. Meanwhile, the unemployment rate also returned to pre-pandemic levels in 2022 and averaged 3.7 per cent on the year, matching the historically low annual rate observed in 2019. Tight labour market conditions in 2022 contributed to the low unemployment rate and helped push annual average hourly earnings up 5.4 per cent compared to the previous year. In January 2023, monthly job gains accelerated and the U.S. unemployment rate fell to its lowest level since 1969 (at 3.4 per cent).

Similar to B.C. and Canada, U.S. home sales moderated in 2022. Sales of existing homes fell by 17.9 per cent compared to 2021 and sales of new single-family homes fell by 16.3 per cent. Rising interest rates were the main catalyst for lower sales, adding to affordability challenges. Median prices rose 10.4 per cent for existing homes and 14.6 per cent for new single-family homes in 2022.

U.S. homebuilding slid through most of the year after hitting a recent high in April 2022, driven lower partly by slowing housing demand and labour shortages. Housing starts fell by 3.0 per cent overall in 2022 compared to 2021 as a 10.6 per cent decline in single-family starts outweighed a 15.1 per cent increase in multi-family starts. Residential building permits, a leading indicator of building activity, also declined through most of the year and were down 5.0 per cent overall in 2022 due to decreased single-family permitting.

Chart 3.10 U.S. Housing Starts



U.S. retail and food services sales rose 9.2 per cent in 2022 compared to 2021, led by growth at gasoline stations, food services and drinking places, and non-store (e.g., online) retailers. These sales, measured in nominal dollars, were inflated by rising prices. The U.S. consumer price index rose 8.0 per cent in 2022, with energy prices up 25.2 per cent, food prices up 9.9 per cent, and prices for all items excluding food and energy up 6.2 per cent on the year. Both total retail and food services sales and consumer price inflation eased by the end of 2022 from in-year peaks.

Consumer confidence remained relatively low through 2022, dampened by concerns about the pandemic, war in Ukraine, and rising prices. The Conference Board U.S. consumer confidence index averaged 104.5 on the year, 8.2 points lower than 2021 and still 23.8 points lower than pre-pandemic 2019.

U.S. nominal merchandise exports reached an all-time high in mid-2022 before retreating in the latter months of the year, following the general trends in commodity prices. Overall, U.S. exports were up 18.4 per cent in 2022 compared to 2021.

Outlook

In January 2023, *Consensus Economics (Consensus)* forecasters expected U.S. economic growth of 0.3 per cent in 2023, 0.1 percentage points higher than the October 2022 *Consensus* survey. Meanwhile for 2024, *Consensus* forecasted growth of 1.1 per cent.

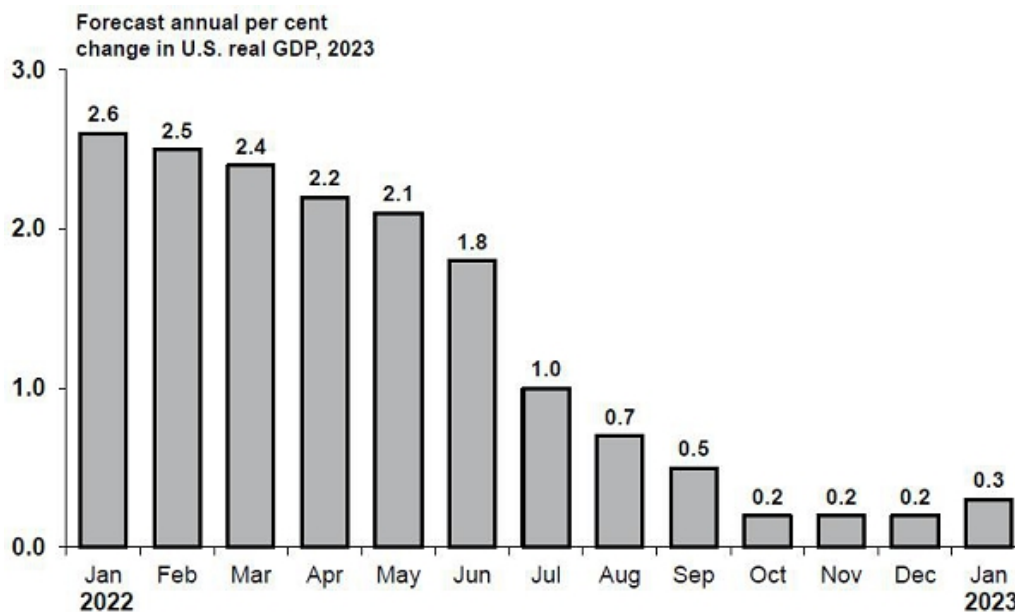
Table 3.2 U.S. Real GDP Forecast: Consensus versus B.C. Ministry of Finance

	2023	2024
	Per cent change in real GDP	
B.C. Ministry of Finance	0.1	1.0
<i>Consensus Economics</i> (January 2023*)	0.3	1.1

* Comparable month to B.C. Ministry of Finance forecast.

Slowing activity in key economic sectors and expectations for continued interest rate increases are expected to weigh on U.S. growth in 2023. Given uncertainty in the outlook, the Ministry prudently assumes that U.S. real GDP will grow by 0.1 per cent in 2023 and by 1.0 per cent in 2024, with growth improving to average around 1.7 per cent annually over the medium-term.

Chart 3.11 Consensus Outlook for the U.S. in 2023

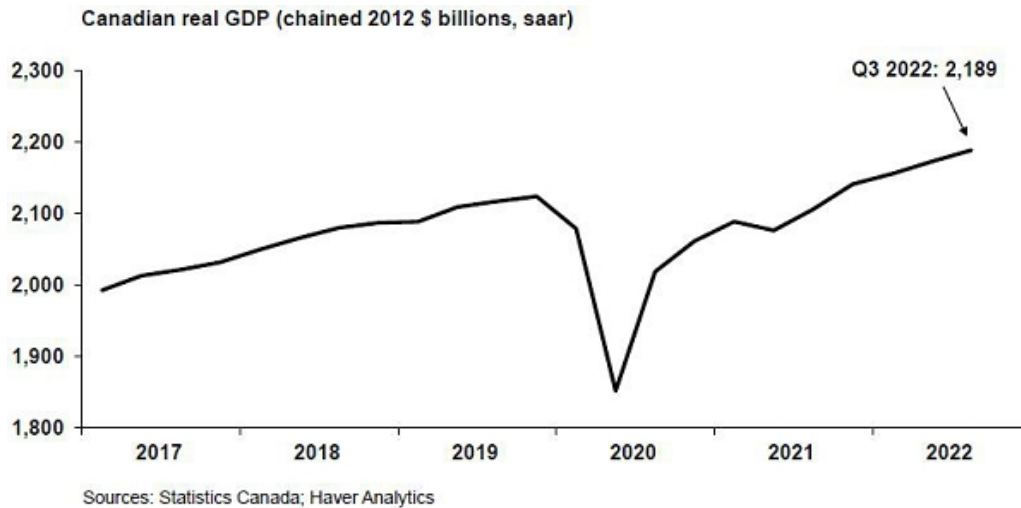


Source: Consensus Economics

The chart above represents forecasts for U.S. real GDP growth in 2023 as polled on specific dates. For example, forecasters surveyed on January 10, 2022 had an average 2023 U.S. real GDP growth forecast of 2.6 per cent, while on January 9, 2023 they forecast 2023 U.S. real GDP to grow by 0.3 per cent.

Canada

The Canadian economy grew at an annualized rate of 2.9 per cent in the third quarter of 2022, after a 3.2 per cent annualized expansion in the second (April to June) quarter. Exports of crude oil, crude bitumen, and wheat propelled growth in exports, and non-residential investment and inventories also posted gains. At the same time, interest rate sensitive areas of the economy struggled. Housing investment declined for a second consecutive quarter. Consumer spending also fell, with widespread declines in goods spending and waning growth on the services side. Overall in the first three quarters of 2022, Canadian real GDP grew by a robust 3.9 per cent on average compared to the same period in the previous year. However, broadening impacts of interest rate increases are expected in the fourth quarter and into 2023.

Chart 3.12 Canadian Real GDP

Employment gains continued in Canada in 2022, with healthy growth of 4.0 per cent (+750,700 jobs) compared to 2021. Despite the annual gain, employment in several industries – most notably accommodation and food services – had not returned to pre-pandemic levels as of December 2022, partly due to worker shortages following sectoral shifts by employees during the pandemic.

Worker shortages (due to pandemic disruptions as well as aging demographics) and strong demand have created a tight labour market in Canada, as shown by the unemployment rate that dropped from an average of 7.5 per cent in 2021 to 5.3 per cent in 2022. On a monthly basis, the unemployment rate fell to a record low of 4.9 per cent in June and July 2022 and stood at 5.0 per cent as of December. The unemployment rate for youths aged 15 to 24 years also reached a record low of 9.0 per cent in July before ending the year at 9.7 per cent. Meanwhile, the employment rate for women in the core working ages of 25 to 54 reached the highest annual rate on record in 2022 (at 81.4 per cent) largely due to an increase in the rate among women with young children.

The Canadian housing market cooled markedly in 2022 from the high levels of activity observed in the prior year, as rising interest rates weighed on the market. Total MLS home sales in 2022 fell 25.2 per cent from 2021, with double-digit declines in eight of the ten provinces. By the end of the year, home sales were at their lowest levels in over ten years, aside from the onset of the pandemic. Despite falling demand, peak prices early in the year and persistent supply constraints supported a 2.4 per cent increase in the national average home sale price, following cumulative home price growth of 37.0 per cent over the previous two years. Months of inventory, which measures the number of months to sell the existing inventory of homes, rose from a record low of 1.7 in January 2022 to 4.2 in December, indicating a return to more balanced market conditions. Housing starts were resilient in 2022, falling by only 3.4 per cent annually in 2022 after reaching a record high in 2021. Among segments, single-family housing starts fell 11.5 per cent and multi-family housing starts ticked up 0.1 per cent in 2022.

Consumer price inflation accelerated through the first half of 2022 due to continued supply-chain disruptions and robust demand, compounded by the outbreak of war in Europe. After rising throughout 2021, year-over-year price inflation climbed from 5.1 per cent in January 2022 to a nearly four-decade high of 8.1 per cent in June. Since then, falling gasoline prices have helped lower the inflation rate to 6.3 per cent in December, but it remained well above the Bank of Canada's target range of 1 to 3 per cent. On an annual basis, Canadian consumer price inflation grew 6.8 per cent on the year.

Strong consumer price growth boosted nominal retail sales in Canada in 2022, while weakening consumer confidence weighed on real spending. In the first eleven months of 2022, nominal retail sales were up 8.3 per cent from the same period of 2021, but in real terms (which exclude price effects) they were up only 2.0 per cent. Sales at gasoline stations led growth on the year, growing almost twice as much as the next leading retail categories: general merchandise stores and clothing and clothing accessories stores.

Similar to retail sales, high commodity prices played a major role in Canadian merchandise exports in 2022. Nominal goods export values were up 24.4 per cent in 2022 compared to 2021, mainly due to gains in energy product exports. However, the value of goods exports fell through the second half of the year. Meanwhile, service exports grew steadily in 2022 and were up by 14.9 per cent compared to 2021, with travel service exports finally nearing their pre-pandemic levels by the end of the year.

Outlook

The January 2023 *Consensus* forecasted Canadian real GDP to rise by 0.4 per cent in 2023 (0.2 percentage points lower than the October 2022 survey) and by 1.6 per cent in 2024.

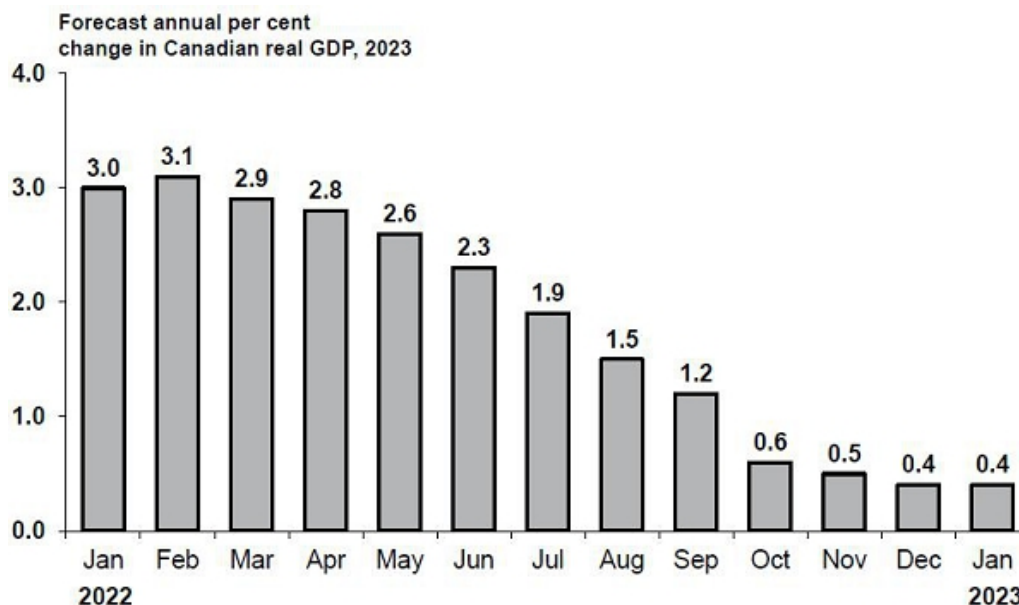
Table 3.3 Canadian Real GDP Forecast: Consensus versus B.C. Ministry of Finance

	2023	2024
	Per cent change in real GDP	
B.C. Ministry of Finance	0.2	1.4
<i>Consensus Economics</i> (January 2023*)	0.4	1.6

* Comparable month to B.C. Ministry of Finance forecast.

The outlook for consumer prices and interest rates in Canada is uncertain, as are the cumulative negative impacts of interest rate hikes on the economy. Accordingly, the Ministry's outlook is lower than the January 2023 *Consensus*. The Ministry assumes that the Canadian economy will grow by 0.2 per cent in 2023, 1.4 per cent in 2024, and then strengthen to average around 1.7 per cent annual growth over the medium-term.

Chart 3.13 Consensus Outlook for Canada in 2023



Source: Consensus Economics

The chart above represents forecasts for Canadian real GDP growth in 2023 as polled on specific dates. For example, forecasters surveyed on January 10, 2022 had an average 2023 Canadian real GDP growth forecast of 3.0 per cent, while on January 9, 2023 they forecast 2023 Canadian real GDP to grow by 0.4 per cent.

Asia

Despite increased government stimulus and relatively stable consumer prices, economic activity in China was constrained by strict pandemic containment measures in 2022. These measures contributed to weak industrial production and falling retail sales compared to 2021. Overall, real GDP grew by 3.0 per cent annually, the slowest rate since the 1970s (aside from 2020 at the onset of the pandemic). Although the removal of COVID-19 containment measures in late 2022 is expected to boost activity in 2023, the new year began with significant hardship as the virus spread rapidly. Other headwinds facing the country include a deep downturn in the property sector, challenging demographics with an aging population amid falling birthrates, and high youth unemployment.

Japan's economy alternated between rising and falling output each quarter for two years leading to the latest data from the third (July to September) quarter of 2022, which showed an annualized quarterly decline of 0.8 per cent. Until recently, this fluctuating pattern was largely attributed to waves of the pandemic and related restrictions. The latest decline, however, reflected the effects of high global commodity prices and a weak yen weighing on consumer and industrial activity in the import-dependent economy. Overall, real GDP in Japan grew by 1.2 per cent year-to-date to the third quarter compared to same period in 2021, down from the annual growth rate of 2.1 per cent in 2021. At its meeting on January 18, 2023, the Bank of Japan maintained its highly accommodative monetary policy to support economic growth despite rising consumer price inflation (albeit still muted compared to the U.S., Canada, and Europe, at 4.0 per cent in December). The Bank also flagged risks related to financial markets, commodity prices, and COVID-19.

Outlook

The January 2023 *Consensus* forecasted China's real GDP to grow by 4.6 per cent in 2023 and 5.3 per cent in 2024. Ongoing pandemic challenges and slowing global growth could create larger than expected headwinds for China's economy. The Ministry's prudent assumption is that China's real GDP will grow by 4.4 per cent in 2023, 4.9 per cent in 2024, and then 4.4 per cent annually from 2025 to 2027.

The January 2023 *Consensus* forecasted Japan's economy to expand by 1.2 per cent in 2023 (the fastest among G7 nations) and 1.1 per cent in 2024. In recognition of the downside risks associated with global commodity, financial, and export markets, the Ministry assumes that Japan's real GDP will grow more slowly. The Ministry forecasts economic activity to rise by 1.0 per cent in 2023, and then soften to 0.8 per cent growth in 2024 and an average of 0.5 per cent annual growth over the medium-term.

Europe

The euro zone economy benefitted from improving public health conditions and tourism in 2022 and grew by 3.5 per cent annually, but was weakened by high prices and geopolitical conflict. The pace of consumer price inflation more than doubled from an already elevated year-over-year growth rate of 5.1 per cent in January 2022 to 10.6 per cent in October. Energy prices were a main contributor to inflation, which jumped after Russia invaded Ukraine and worsened as Russia drastically reduced its gas supply to European states. Gas prices eased towards the end of the year amid seasonally mild weather and heating demand, and inflation fell to 8.5 per cent in January 2023.

With price growth persistently above its 2 per cent target, the European Central Bank raised its main refinancing rate for the first time since 2011, from 0.0 per cent in July 2022 to 3.00 per cent in February 2023. High inflation and tightening financial conditions — together with energy concerns and slowing global growth — led to weakened quarterly real GDP growth of 1.2 per cent and 0.5 per cent annualized in the third and fourth quarters, respectively. Looking ahead, the European Central Bank expects continued short-term weakness amid rising interest rates, with some offset from fiscal supports and efforts to diversify away from Russian energy.

Outlook

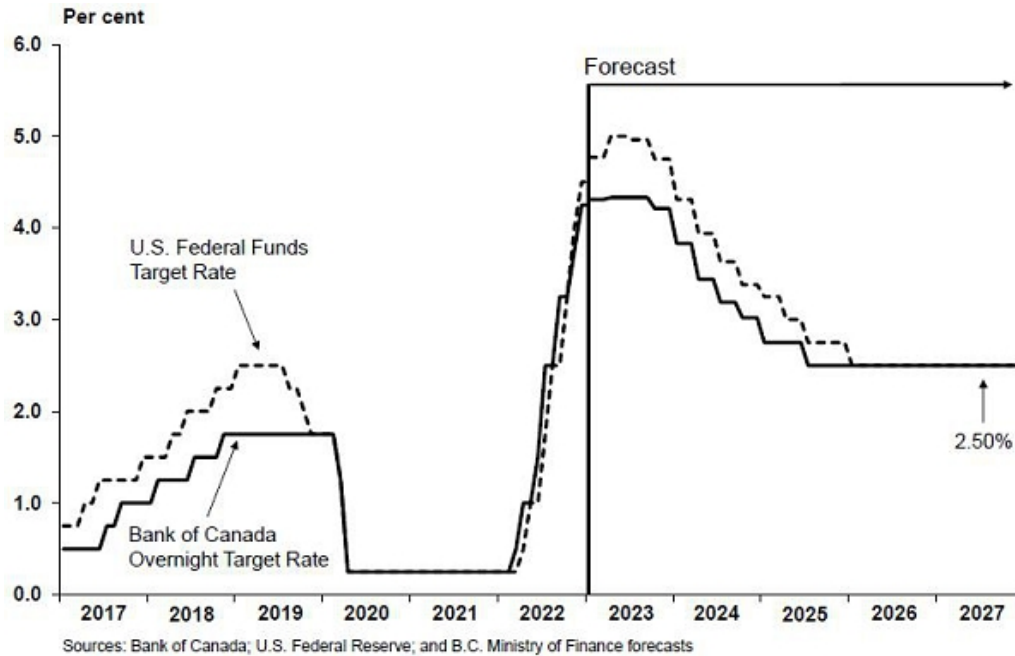
The January 2023 *Consensus* forecasted no growth in the euro zone economy in 2023 (0.0 per cent) and then resumed growth of 1.2 per cent in 2024. Given uncertainty associated with the war in Ukraine, regional energy supply, and the extent of future interest rate increases by the European Central Bank, the Ministry's forecast for euro zone real GDP is prudent. The Ministry forecasts a contraction of 0.3 per cent in 2023, followed by growth of 0.9 per cent in 2024 and around 1.2 per cent annually on average over the medium-term.

Financial Markets**Interest Rates**

Like the European Central Bank, U.S. and Canadian central banks increased interest rates aggressively in 2022 to tame inflation, ending years of highly accommodative monetary policy in these major economies.

The target range for the U.S. federal funds rate started 2022 at 0.00 to 0.25 per cent, where it had remained since March 2020. Facing mounting inflation pressures and a tight labour market, the Federal Open Market Committee (FOMC or the Fed) started raising rates in March 2022 and then proceeded with rapid and often large increases through the remainder of the year. The target was raised by 0.25 percentage points (pp) in March, 0.50 pp in May, and then 0.75 pp at each of the following four FOMC meetings from June to November. In December, the Fed lowered the size of its rate hike to 0.50 pp, such that the range ended the year at 4.25 to 4.50 per cent. Most recently on February 1, 2023, the Fed raised its target range by an even lower increment of 0.25 pp but signaled that ongoing rate increases are expected.

Chart 3.14 Interest Rate Forecasts



The Bank of Canada (BoC) raised the target for the overnight interest rate by a total of 4.00 pp from March to December 2022, ending the year at 4.25 per cent. The target was generally raised in increments of 0.50 pp, although larger hikes of 1.00 pp and 0.75 pp were made in July and September, respectively. The BoC's commentary through the year chronicled evolving price pressures (e.g., from supply-chain disruptions, war in Europe, and strong consumer demand), the cooling effects from tightening financial conditions (particularly on Canadian housing markets), and enduring strength in the Canadian labour market. At its meeting on January 25, 2023, the BoC increased its policy rate by a further 0.25 pp and stated that it intends to hold the policy rate at that level as it assesses the cumulative impacts of the interest rate increases.

Outlook

The future paths of interest rates in Canada and the U.S. are uncertain, particularly regarding how high rates will climb and how long they will stay at peak levels. Based on the average of six private sector forecasts as of January 5, 2023, the Ministry assumes the U.S. federal funds rate will average 4.87 per cent in 2023 and 3.81 per cent in 2024. By comparison, the Bank of Canada's overnight target rate is expected to average 4.30 per cent in 2023 and 3.37 per cent in 2024.

The Canadian three-month treasury bill interest rate is expected to average 4.16 per cent in 2023 and 3.16 per cent in 2024, according to the same six private sector forecasters. Meanwhile, the 10-year Government of Canada bond rate is assumed to be 3.01 per cent in 2023 and 2.90 per cent in 2024.

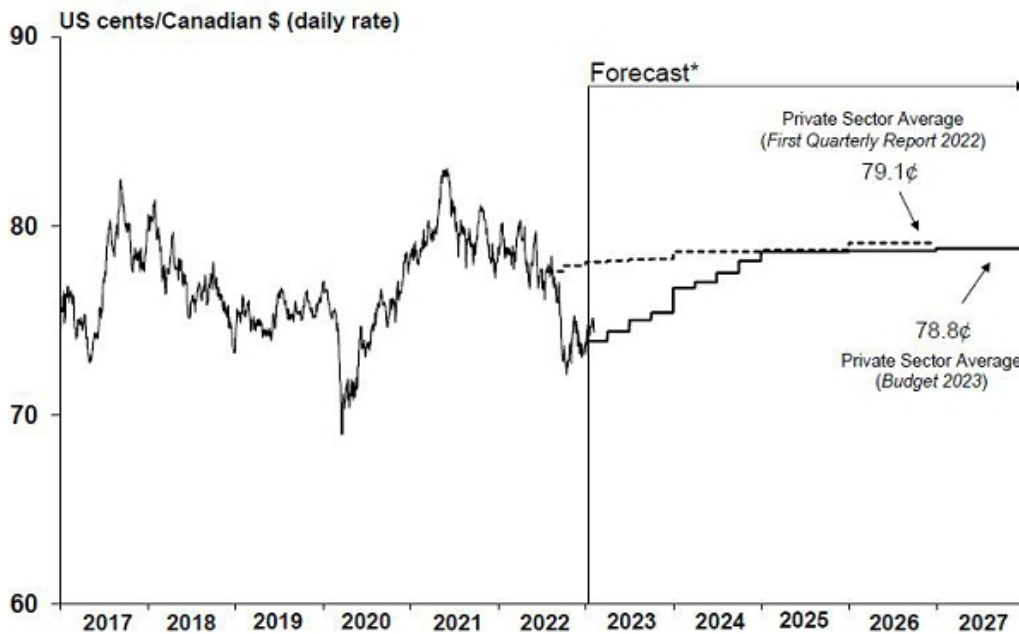
Table 3.4 Private Sector Canadian Interest Rate Forecasts

Average annual interest rate (per cent)	3-month Treasury Bill		10-year Government Bond	
	2023	2024	2023	2024
BMO	4.44	3.69	3.18	3.09
CIBC	4.04	3.22	3.32	2.80
National Bank	3.99	3.01	2.77	2.78
RBC	4.14	3.28	2.85	2.63
Scotiabank	4.09	3.07	3.12	3.49
TD	4.26	2.71	2.85	2.63
Average (as of January 5, 2023)	4.16	3.16	3.01	2.90

Exchange Rate

Despite rising domestic interest rates and high energy prices, the Canadian dollar fell in value through most of 2022 compared to the US dollar, starting the year at 78.7 US cents and reaching a low of 72.2 US cents in October. The loonie's depreciation against the greenback was partly due to a flight to safety by investors amid geopolitical conflict and recession risks. The Canadian dollar strengthened somewhat towards the end of the year but, on an annual basis, fell from an average of 79.8 US cents in 2021 to 76.8 US cents in 2022.

Chart 3.15 Private Sector Expectations for the Canadian Dollar



Sources: Bank of Canada and B.C. Ministry of Finance forecasts.

* Based on the average of private sector forecasts. *First Quarterly Report 2022* as of July 21, 2022 and *Budget 2023* as of January 5, 2023.

Outlook

Based on the average of six private sector forecasts as of January 5, 2023, the Ministry assumes the Canadian dollar will average 74.7 US cents in 2023 and 77.4 US cents in 2024.

Table 3.5 Private Sector Exchange Rate Forecasts

Average annual exchange rate (US cents/Canadian \$)	2023	2024
BMO	75.3	77.1
CIBC	74.4	76.3
National Bank	77.1	79.6
RBC	72.9	na
Scotiabank	75.8	79.0
TD	72.6	74.8
Average (as of January 5, 2023)	74.7	77.4

Table 3.6.1 Gross Domestic Product (GDP): British Columbia

	2021	2022 ^e	Forecast				
			2023	2024	2025	2026	2027
Gross Domestic Product at Market Prices:							
– Real (chained 2012 \$ billions)	282.1	290.0	291.2	295.7	302.8	309.8	316.5
(% change)	6.1	2.8	0.4	1.5	2.4	2.3	2.2
– Nominal (current prices, \$ billions)	350.6	389.1	400.1	414.9	432.4	450.4	469.5
(% change)	14.2	11.0	2.8	3.7	4.2	4.2	4.2
– GDP price deflator (2012 = 100)	124.3	134.2	137.4	140.3	142.8	145.4	148.3
(% change)	7.6	8.0	2.4	2.1	1.8	1.8	2.0
Real GDP per person (chained 2012 \$)	54,227	54,510	53,441	53,252	53,616	53,979	54,289
(% change)	5.2	0.5	-2.0	-0.4	0.7	0.7	0.6
Real GDP per employed person	0.0	-0.4	0.1	0.5	1.2	1.2	1.0
(% change)							
Unit labour cost ¹ (% change)	6.0	8.3	5.8	3.6	1.9	1.5	1.5
Components of Real GDP at Market Prices (chained 2012 \$ billions)							
Household expenditure on goods and services	182.5	187.5	192.7	197.1	201.1	205.6	210.8
(% change)	7.3	2.7	2.8	2.3	2.0	2.2	2.5
– Goods	78.3	75.0	74.4	74.6	75.4	76.4	77.5
(% change)	7.9	-4.2	-0.8	0.4	1.0	1.4	1.4
– Services	104.4	112.6	118.5	122.6	125.9	129.3	133.5
(% change)	6.8	7.9	5.2	3.5	2.7	2.7	3.2
NPISH ² expenditure on goods and services	4.5	4.7	4.9	5.0	5.1	5.2	5.3
(% change)	2.9	5.1	3.1	2.6	2.3	2.0	1.9
Government expenditure on goods and services	53.6	53.8	53.1	53.0	53.2	53.9	54.5
(% change)	7.9	0.4	-1.4	-0.2	0.5	1.2	1.2
Investment in fixed capital	77.0	81.0	79.6	80.0	82.3	83.9	85.7
(% change)	10.5	5.2	-1.7	0.4	2.9	2.0	2.1
Final domestic demand	318.3	327.9	330.7	335.3	341.9	348.8	356.5
(% change)	8.1	3.0	0.9	1.4	2.0	2.0	2.2
Exports of goods and services	99.0	105.3	108.2	111.5	117.3	122.3	125.5
(% change)	3.2	6.3	2.8	3.0	5.2	4.3	2.6
Imports of goods and services	136.1	144.0	147.6	151.0	156.3	161.3	165.7
(% change)	10.3	5.8	2.5	2.3	3.5	3.2	2.7
Inventory change	1.7	1.7	0.4	0.2	0.1	0.3	0.5
Statistical discrepancy	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Real GDP at market prices	282.1	290.0	291.2	295.7	302.8	309.8	316.5
(% change)	6.1	2.8	0.4	1.5	2.4	2.3	2.2

¹ Unit labour cost is the nominal cost of labour incurred to produce one unit of real output.

² Non-profit institutions serving households.

^e B.C. Ministry of Finance estimate.

Table 3.6.2 Selected Nominal Income and Other Indicators: British Columbia

	2021	2022	Forecast				
			2023	2024	2025	2026	2027
Compensation of employees ¹ (\$ millions)	171,837	191,314 ^e	203,353	213,992	223,394	231,875	240,478
(% change)	12.5	11.3	6.3	5.2	4.4	3.8	3.7
Household income (\$ millions)	306,148	327,940 ^e	347,966	362,804	377,585	392,191	407,573
(% change)	5.5	7.1	6.1	4.3	4.1	3.9	3.9
Net operating surplus (\$ millions)	44,601	50,639 ^e	43,287	40,256	41,194	43,103	45,410
(% change)	26.3	13.5	-14.5	-7.0	2.3	4.6	5.4
Retail sales (\$ millions)	98,567	101,570 ^e	103,362	106,320	109,909	113,789	117,810
(% change)	12.6	3.0	1.8	2.9	3.4	3.5	3.5
Housing starts (units)	47,607	46,721	39,033	37,037	38,033	38,034	38,048
(% change)	26.2	-1.9	-16.5	-5.1	2.7	0.0	0.0
Residential sales (\$ millions)	115,741	80,631	64,702	77,968	84,378	87,057	88,864
(% change)	57.7	-30.3	-19.8	20.5	8.2	3.2	2.1
Residential sales (units)	124,785	80,898	70,100	82,021	87,011	88,006	88,041
(% change)	32.9	-35.2	-13.3	17.0	6.1	1.1	0.0
Residential average sale price (\$)	927,526	996,694	923,003	950,581	969,735	989,214	1,009,346
(% change)	18.7	7.5	-7.4	3.0	2.0	2.0	2.0
Consumer price index (2002 = 100)	136.1	145.5	151.1	154.9	158.3	161.5	164.7
(% change)	2.8	6.9	3.9	2.5	2.2	2.0	2.0

¹ Domestic basis; wages, salaries and employers' social contributions.

^e B.C. Ministry of Finance estimate.

Table 3.6.3 Labour Market Indicators: British Columbia

	2021	2022	Forecast				
			2023	2024	2025	2026	2027
Population (thousands at July 1)	5,202	5,319	5,449	5,552	5,647	5,739	5,830
(% change)	0.9	2.2	2.4	1.9	1.7	1.6	1.6
Net migration (thousands)							
– International ^{1,4}	67.6	149.5 ^e	103.1	82.0	78.4	76.3	76.1
– Interprovincial ⁴	27.2	0.5 ^e	6.3	8.7	11.6	12.0	12.0
– Total	94.8	150.0 ^e	109.4	90.7	89.9	88.3	88.1
Labour force population ² (thousands)	4,350	4,426	4,535	4,629	4,718	4,803	4,888
(% change)	1.2	1.7	2.5	2.1	1.9	1.8	1.8
Labour force (thousands)	2,852	2,881	2,923	2,950	2,979	3,008	3,039
(% change)	3.3	1.0	1.5	0.9	1.0	1.0	1.0
Participation rate ³ (%)	65.6	65.1	64.5	63.7	63.1	62.6	62.2
Employment (thousands)	2,664	2,748	2,758	2,785	2,820	2,852	2,884
(% change)	6.2	3.2	0.4	1.0	1.2	1.1	1.1
Unemployment rate (%)	6.6	4.6	5.7	5.6	5.4	5.2	5.1

¹ International migration includes net non-permanent residents and returning emigrants less net temporary residents abroad.

² The civilian, non-institutionalized population 15 years of age and over.

³ Percentage of the labour force population in the labour force.

⁴ Components may not sum to total due to rounding.

^e BC Stats estimate.

Table 3.6.4 Major Economic Assumptions

	2021	2022	Forecast				
			2023	2024	2025	2026	2027
Real GDP							
Canada (chained 2012 \$ billions)	2,103	2,177 ^e	2,181	2,212	2,252	2,288	2,324
(% change)	5.0	3.5	0.2	1.4	1.8	1.6	1.6
U.S. (chained 2012 US\$ billions)	19,610	20,018	20,038	20,238	20,603	20,953	21,309
(% change)	5.9	2.1	0.1	1.0	1.8	1.7	1.7
Japan (chained 2015 Yen trillions)	540	547 ^e	553	557	560	563	566
(% change)	2.1	1.3	1.0	0.8	0.6	0.5	0.5
China (constant 2010 US\$ billions)	12,775	13,157	13,736	14,409	15,043	15,705	16,396
(% change)	8.4	3.0	4.4	4.9	4.4	4.4	4.4
Euro zone ¹ (chained 2015 Euro billions)	11,229	11,622	11,587	11,691	11,843	11,986	12,129
(% change)	5.3	3.5	-0.3	0.9	1.3	1.2	1.2
Industrial production index (% change)							
U.S.	4.9	3.9	-1.2	0.3	1.8	1.7	1.7
Japan	5.4	0.1	1.6	1.4	0.9	0.7	0.7
China	10.9	3.8	4.4	4.6	4.1	4.1	4.1
Euro zone ¹	8.0	0.4 ^e	-0.6	1.8	1.6	1.2	1.2
Housing starts (thousands)							
Canada	271	262	210	200	200	200	200
(% change)	24.5	-3.4	-19.8	-4.8	0.0	0.0	0.0
U.S.	1,601	1,553	1,295	1,345	1,350	1,350	1,350
(% change)	16.0	-3.0	-16.6	3.9	0.4	0.0	0.0
Japan	856	860	860	865	880	880	880
(% change)	5.0	0.4	0.1	0.6	1.7	0.0	0.0
Consumer price index							
Canada (2002 = 100)	141.6	151.2	157.1	160.9	164.4	167.7	171.0
(% change)	3.4	6.8	3.9	2.4	2.2	2.0	2.0
Canadian interest rates (%)							
3-month treasury bills	0.12	2.30	4.16	3.16	2.63	2.50	2.50
10-year government bonds	1.36	2.77	3.01	2.90	2.75	2.75	2.75
United States interest rates (%)							
3-month treasury bills	0.04	2.08	4.68	3.57	2.69	2.50	2.50
10-year government bonds	1.44	2.95	3.58	3.28	2.81	2.75	2.75
Exchange rate (US cents / Canadian \$)							
	79.8	76.8	74.7	77.4	78.6	78.7	78.8
British Columbia goods and services							
Export price deflator (% change)	15.8	12.2 ^e	-0.2	0.5	0.5	0.8	1.3

¹ Euro zone (19) is Austria, Belgium, Cyprus, Estonia, Finland, France, Germany, Greece, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Portugal, Slovakia, Slovenia and Spain.

^e B.C. Ministry of Finance estimate.

The Economic Forecast Council, Budget 2023

Introduction

In accordance with the *Budget Transparency and Accountability Act*, the Minister of Finance, in preparing the provincial budget, consults the Economic Forecast Council (the Council or EFC) on British Columbia's economic outlook. The 13-member Council is comprised of leading economists from several of Canada's major financial and private research institutions.

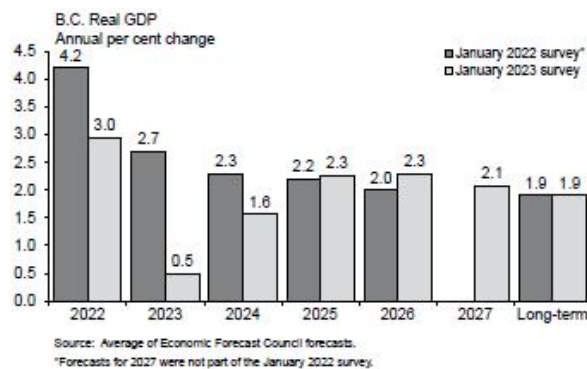
The most recent meeting between the Minister and the EFC was on December 5, 2022, with Council members presenting their estimates for economic performance in 2022 and their forecasts for 2023 through 2027 and over the long-term. Key topics of discussion included: impacts of the Bank of Canada's monetary policy tightening and inflation expectations; B.C.'s risk of recession; opportunities and challenges with climate change and energy transition; B.C.'s labour market; housing supply and affordability; and immigration.

EFC members were welcome to revise their forecasts following the meeting until January 6, 2023 (6 of the 13 members chose to resubmit). Forecast details from the Council's surveys are summarized in the table at the end of this topic box.

British Columbia Outlook

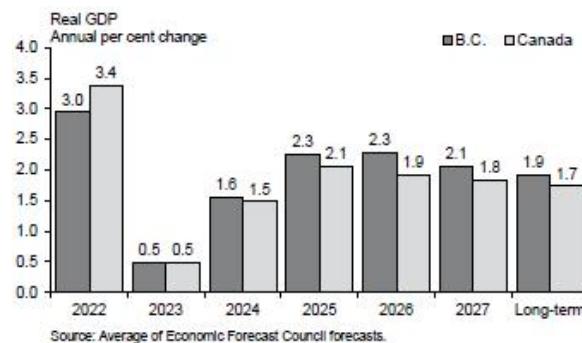
On average, the Council estimates that B.C.'s economy grew by 3.0 per cent in 2022, down 1.2 percentage points from the Council's previous projection in January 2022. Members' latest forecasts call for B.C. economic growth of 0.5 per cent in 2023 and 1.6 per cent in 2024, down 2.2 percentage points in 2023 and 0.7 percentage points in 2024 compared to their January 2022 outlook. Over the medium-term, the Council forecasts B.C.'s economy to grow by 2.3 per cent annually in 2025 and 2026 and 2.1 per cent in 2027. Over the long-term, members forecast average growth of 1.9 per cent (see Chart 1).

Chart 1 – EFC Outlook for B.C.



The Council estimates that B.C.'s economy grew at a slower rate than Canada's in 2022, and forecasts similar growth in the two jurisdictions in 2023 and 2024. B.C.'s economy is expected to grow faster than the national average throughout the rest of forecast horizon (see Chart 2).

Chart 2 – EFC Outlook for B.C. and Canada



Collectively, the Council anticipates slowing economic growth resulting from monetary policy successfully driving down demand. Members discussed the uncertainty about a coming recession highlighting that the exposure risks are higher for provinces with elevated levels of household debt. Many members also highlighted the risk of inflation remaining "sticky" and taking longer to return to the Bank of Canada's target range of 1-3 per cent.

Housing supply and affordability issues were another key topic of discussion. Most Council members noted housing as one of the most pressing issues. While several highlighted that the issue of housing affordability in B.C. pre-dated COVID-19, tight supply paired with extremely low mortgage rates and the shift towards remote work exacerbated the housing affordability challenge further. In order to tackle this issue, most members indicated the need

to continue to work towards expanding the housing supply. Continuing to expand purpose-built rentals and remove barriers to home building (such as local zoning rules and slow approval processes) were some of the possible measures suggested to help address housing affordability.

The Council also discussed B.C.'s labour market dynamics and outlook. An aging population, diminishing labour force participation among older workers, and longstanding skills shortages were highlighted as significant factors driving tightness in the labour market and relatively high job vacancy rates. However, many members noted disruptions from the pandemic as the primary source of current labour supply and demand imbalances. Looking ahead, the Council expects job creation to slow and job vacancy rates to normalize as the economy slows in 2023, resulting in upward pressure on the unemployment rate. Members also highlighted increased immigration and investment in training as possible ways to help fill gaps in the job matching process and ease labour market pressures.

The opportunities and challenges associated with climate change, the clean energy transition, as well as striking a balance between resource development and climate related risks was another key topic of discussion. Members highlighted B.C.'s strong regulatory framework, Indigenous partnerships and relatively clean resource development as opportunities to aid in the energy transition. They also noted opportunities for B.C. to be a reliable global supplier of natural resources amid growing geopolitical tensions, specifically highlighting the potential to capitalize on B.C.'s mining and LNG sectors.

Other topics discussed by the Council included the need for continued climate mitigation and adaption, targeted fiscal programs and investment in childcare.

**British Columbia Economic Forecast Council:
Summary of B.C. real GDP forecasts, annual per cent change**

Participant	Organization	2022	2023	2024	2025	2026	2027	Long-term
Douglas Porter	Bank of Montreal ¹	3.0	-0.3	1.6	2.0	2.0	2.0	2.0
Brendon Ogmundson	BC Real Estate Association	3.5	0.8	2.0	2.5	2.7	2.7	2.7
Ken Peacock	Business Council of BC	2.9	0.9	1.5	1.9	2.7	2.5	1.8
Bryan Yu	Central 1 Credit Union ¹	3.2	1.3	2.0	3.0	2.7	2.0	2.1
Avery Shenfeld	CIBC ¹	3.0	0.3	0.7	na	na	na	na
Pedro Antunes	Conference Board of Canada ¹	2.6	1.0	2.9	2.0	2.0	1.9	1.7
Jimmy Jean	Desjardins Group	3.0	-0.1	na	na	na	na	na
Sébastien Lavoie	Laurentian Bank Securities	3.0	-0.2	1.3	1.7	1.5	1.5	1.5
Stéfane Marion	National Bank	2.7	0.7	1.6	1.5	1.4	1.4	1.4
Craig Wright	RBC ¹	3.1	0.3	1.1	2.9	2.5	2.2	2.2
Jean-François Perrault	Scotiabank	2.0	0.5	1.5	na	na	na	na
Aaron Stokes	Stokes Economics	3.3	0.8	2.2	3.2	3.5	2.6	na
Derek Burleton	TD ¹	3.1	0.5	0.3	1.8	1.9	1.9	1.9
Average		3.0	0.5	1.6	2.3	2.3	2.1	1.9
Standard Deviation		0.4	0.5	0.7	0.6	0.6	0.4	0.4

¹ Updated survey submitted subsequent to the December 5, 2022 meeting.

Canadian Outlook

After an estimated gain of 3.4 per cent in 2022, the EFC expects Canadian real GDP growth to slow significantly, increasing by 0.5 per cent in 2023. Similar to B.C., economic growth is forecast to strengthen thereafter, with the economy expected to expand by 1.5 per cent, 2.1 per cent, 1.9 per cent and 1.8 per cent each year from 2024 to 2027, respectively. The Council anticipates long-term economic growth in Canada to average 1.7 per cent.

Consumer price inflation (CPI) in Canada (and abroad) was a key topic of discussion. While some members expect inflation to reach a more normal pace in 2023, several noted the risk of persistently high inflation in 2023 before converging towards the Bank of Canada's target range of 1 to 3 per cent. Most members anticipate inflation to remain above the 3 per cent upper bound in 2023, averaging 3.5 per cent. From there, the Council anticipates Canadian CPI to reach 2.2 per cent in 2024 before stabilizing at the 2 per cent target over the medium to long-term forecast horizon.

Members also discussed the risks and opportunities associated with the increased levels of international immigration. Many highlighted the importance of planning and using a targeted approach to fill the most needed gaps across the country, while some noted that increasing immigration could help provide balance to the labour market.

International Outlook

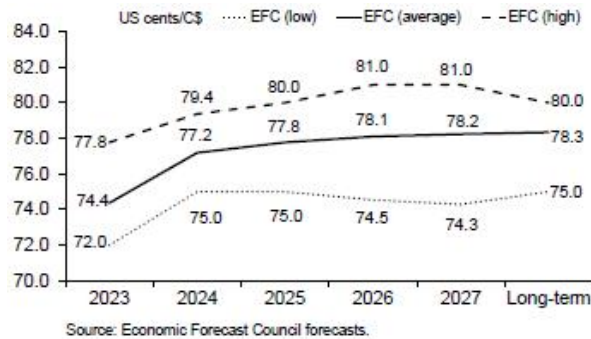
The Council forecasts U.S. real GDP growth of 0.3 per cent in 2023, following growth of 1.8 per cent the previous year. The EFC is calling for 1.5 per cent growth in 2024, 2.2 per cent in 2025, 2.0 per cent in 2026, then 1.9 per cent annually in 2027 and over the long-term.

Some members discussed the importance of reliable export partners and secure supply chains amid growing geopolitical risks. B.C.'s high trade exposure to China was also highlighted, as slowing growth and ongoing pandemic disruptions could pose additional challenges.

Canadian Dollar

Council members' projections for the Canadian dollar ranged from 72.0 US cents to 77.8 US cents in 2023 and from 75.0 US cents to 79.4 US cents in 2024. Over the medium-term, EFC forecasts ranged from lows of 74 to 75 US cents to a range of highs of 80 to 81 US cents, while long-term forecasts ranged from 75.0 US cents to 80.0 US cents (see Chart 3).

Chart 3 – EFC Outlook for the Dollar



BRITISH COLUMBIA ECONOMIC REVIEW AND OUTLOOK

Forecast Survey – Participants’ Opinions

All figures are based on annual averages	2022		2023		2024		2025		2026		2027		Long-term	
	Range	Average ¹	Range	Average ¹	Range	Average ¹	Range	Average ¹	Range	Average ¹	Range	Average ¹	Range	Average ¹
British Columbia														
Real GDP (% change)	2.0 – 3.5	3.0(13)	-0.3 – 1.3	0.5(13)	0.3 – 2.9	1.6(12)	1.5 – 3.2	2.3(10)	1.4 – 3.5	2.3(10)	1.4 – 2.7	2.1(10)	1.4 – 2.7	1.9(9)
Nominal GDP (% change)	5.3 – 11.0	8.7(12)	0.3 – 4.8	2.8(12)	2.5 – 4.5	3.6(12)	3.3 – 6.0	4.3(10)	3.2 – 5.4	4.2(9)	3.2 – 4.7	4.0(9)	3.2 – 4.7	4.0(9)
GDP Deflator (% change)	2.6 – 8.1	5.8(11)	-0.4 – 4.0	2.2(11)	0.9 – 2.5	2.1(11)	1.3 – 3.0	2.0(10)	1.7 – 2.3	2.0(9)	1.8 – 2.5	2.0(9)	1.8 – 2.4	2.0(9)
Real business non-residential investment (% change)	2.4 – 7.6	4.8(5)	-1.1 – 4.0	1.0(5)	-12.5 – 3.0	-5.1(5)	-3.5 – 3.0	0.1(5)	-0.7 – 3.1	2.0(4)	0.6 – 5.2	2.8(4)	1.3 – 3.0	2.1(3)
Real business machinery and equipment investment (% change)	2.3 – 12.3	6.6(6)	-1.0 – 2.1	0.9(6)	-2.0 – 4.5	2.4(6)	0.5 – 5.5	3.2(6)	0.2 – 4.8	2.7(5)	0.5 – 5.5	2.8(5)	1.4 – 3.5	2.5(4)
Household Income (% change)	5.8 – 12.0	7.8(8)	2.5 – 5.0	3.8(8)	3.5 – 6.1	4.5(8)	3.5 – 6.4	4.4(8)	3.3 – 6.1	4.1(7)	3.1 – 5.3	4.0(7)	3.3 – 4.2	3.8(6)
Net Migration (thousand persons)	98.0 – 133.1	116.3(9)	82.0 – 120.0	101.6(9)	79.1 – 120.0	98.0(9)	67.7 – 115.0	96.0(9)	65.0 – 110.0	89.9(8)	65.0 – 100.0	83.0(8)	55.0 – 98.0	75.5(6)
Employment (% change)	2.9 – 3.2	3.1(12)	0.1 – 1.0	0.6(12)	-0.3 – 1.9	1.0(11)	0.8 – 2.4	1.4(10)	0.8 – 1.8	1.3(9)	0.7 – 1.8	1.2(9)	0.7 – 1.8	1.2(7)
Unemployment rate (%)	4.3 – 5.3	4.8(13)	5.0 – 6.1	5.6(13)	4.7 – 6.3	5.8(12)	4.6 – 6.1	5.5(10)	4.5 – 5.8	5.1(9)	4.3 – 5.6	5.0(9)	4.1 – 5.5	4.8(8)
Net operating surplus of corporations (% change)	7.3 – 17.9	12.1(6)	-14.5 – 3.0	-5.2(6)	-10.0 – 10.0	2.6(6)	-1.3 – 8.0	3.9(6)	3.0 – 5.5	4.3(5)	1.4 – 4.6	3.0(5)	4.0 – 5.0	4.5(3)
Housing starts (thousand units)	40.5 – 48.0	44.7(13)	29.0 – 49.8	37.8(13)	31.9 – 52.5	38.5(12)	33.0 – 56.0	40.6(10)	35.0 – 58.0	41.6(9)	35.0 – 60.0	41.6(9)	35.0 – 55.0	39.6(7)
MLS residential unit sales (thousand units)	79.7 – 83.0	81.4(7)	56.2 – 83.0	70.2(7)	77.8 – 90.0	83.3(6)	85.0 – 100.0	92.2(6)	85.0 – 101.0	91.8(6)	85.0 – 105.0	93.5(6)	85.0 – 110.0	93.0(5)
MLS residential average sale price (\$ thousand)	978 – 995	985(7)	881 – 969	917(7)	901 – 980	936(6)	924 – 1,000	961(6)	947 – 1,080	998(6)	969 – 1,150	1,034(6)	1,010 – 1,200	1,105(2)
Retail sales (% change)	2.4 – 4.2	3.3(9)	0.0 – 2.9	1.9(9)	2.4 – 4.3	3.4(8)	3.0 – 5.6	4.1(8)	3.0 – 6.1	4.3(7)	3.0 – 5.1	4.0(7)	2.9 – 5.0	3.7(6)
Consumer price index (% change)	6.7 – 7.1	6.9(12)	2.6 – 4.4	3.6(12)	1.8 – 2.6	2.2(11)	1.9 – 2.2	2.1(9)	2.0 – 2.2	2.0(8)	2.0 – 2.2	2.0(8)	2.0 – 2.0	2.0(7)
United States														
Real GDP (% change)	1.5 – 2.1	1.8(13)	0.0 – 0.9	0.3(13)	0.7 – 2.5	1.5(13)	1.5 – 2.9	2.2(10)	1.5 – 2.4	2.0(9)	1.5 – 2.1	1.9(8)	1.5 – 2.1	1.9(8)
Intended Federal Funds rate (%)	1.45 – 4.50	2.45(12)	3.93 – 5.00	4.69(12)	3.00 – 4.40	3.55(12)	2.25 – 3.40	2.65(8)	2.25 – 2.75	2.47(8)	2.25 – 2.75	2.46(7)	2.25 – 2.75	2.46(7)
Housing starts (million units)	1.45 – 1.59	1.55(12)	0.90 – 1.46	1.33(12)	1.10 – 1.52	1.42(11)	1.40 – 1.60	1.50(7)	1.45 – 1.80	1.55(7)	1.40 – 2.00	1.56(7)	1.50 – 2.00	1.59(6)
Canada														
Real GDP (% change)	3.2 – 3.6	3.4(13)	0.0 – 0.9	0.5(13)	0.4 – 2.3	1.5(13)	1.3 – 2.7	2.1(11)	1.5 – 2.5	1.9(10)	1.5 – 2.3	1.8(9)	1.5 – 1.9	1.7(9)
Bank of Canada overnight target rate (%)	1.88 – 4.25	2.45(12)	3.82 – 4.50	4.21(12)	2.55 – 3.90	3.16(12)	2.00 – 3.25	2.52(10)	2.00 – 2.50	2.31(9)	2.00 – 2.50	2.34(8)	2.00 – 2.50	2.34(8)
Exchange rate (US cents/CS)	72.5 – 77.0	75.9(13)	72.0 – 77.8	74.4(13)	75.0 – 79.4	77.2(13)	75.0 – 80.0	77.8(10)	74.5 – 81.0	78.1(9)	74.3 – 81.0	78.2(8)	75.0 – 80.0	78.3(7)
Housing starts (thousand units)	250 – 267	260(13)	168 – 271	221(13)	174 – 283	217(13)	207 – 302	228(11)	210 – 296	230(10)	210 – 294	230(9)	210 – 275	225(8)
Consumer price index (% change)	6.7 – 6.9	6.8(13)	2.7 – 4.2	3.5(13)	1.7 – 2.6	2.2(13)	1.7 – 2.2	2.0(11)	2.0 – 2.1	2.0(10)	1.9 – 2.0	2.0(9)	2.0 – 2.0	2.0(8)

¹ Based on responses from participants providing forecasts. Number of respondents shown in parentheses.

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PART 4 | 2022/23 UPDATED FINANCIAL FORECAST (*THIRD QUARTERLY REPORT*)

Table 4.1 2022/23 Forecast Update

(\$ millions)	Budget 2022	First Quarterly Report	Second Quarterly Report	Third Quarterly Report
Revenue	68,552	77,854	81,097	82,700
Expense	(71,013)	(74,148)	(73,065)	(77,108)
Pandemic and Recovery Contingencies	(2,000)	(2,000)	(2,000)	(2,000)
Forecast allowance	(1,000)	(1,000)	(300)	-
Surplus (Deficit)	(5,461)	706	5,732	3,592
Capital Spending:				
Taxpayer-supported capital spending	9,279	9,423	9,091	8,117
Self-supported capital spending	4,374	4,362	4,343	4,055
	13,653	13,785	13,434	12,172
Provincial Debt:				
Taxpayer-supported debt	73,475	66,742	61,908	63,701
Self-supported debt	30,956	29,784	29,784	29,788
Total debt (including forecast allowance)	105,431	97,526	91,992	93,489
Taxpayer-supported debt to GDP ratio	20.0%	17.0%	15.8%	16.4%
Taxpayer-supported debt to revenue ratio	110.9%	88.4%	78.0%	78.7%

Introduction

The third-quarter fiscal outlook for 2022/23 forecasts a surplus of \$3.6 billion, which is \$2.1 billion lower than the second-quarter outlook from November 2022. The revenue forecast is \$1.6 billion higher and expenses are up by \$4.0 billion, including \$2.7 billion of additional spending authority requested through Supplementary Estimates.

Operating forecast changes are illustrated in Chart 4.1, and additional detail is provided in Table 4.2, including changes in each quarter since *Budget 2022*.

The Province's operating results have improved significantly from the *Budget 2022* projection of a \$5.5 billion deficit. While some uncertainty remains in the last quarter of the fiscal year, the forecast allowance is removed given the expected year-end operating results.

Capital spending for the year is lower by \$1.3 billion due to scheduling changes in taxpayer-supported and self-supported projects.

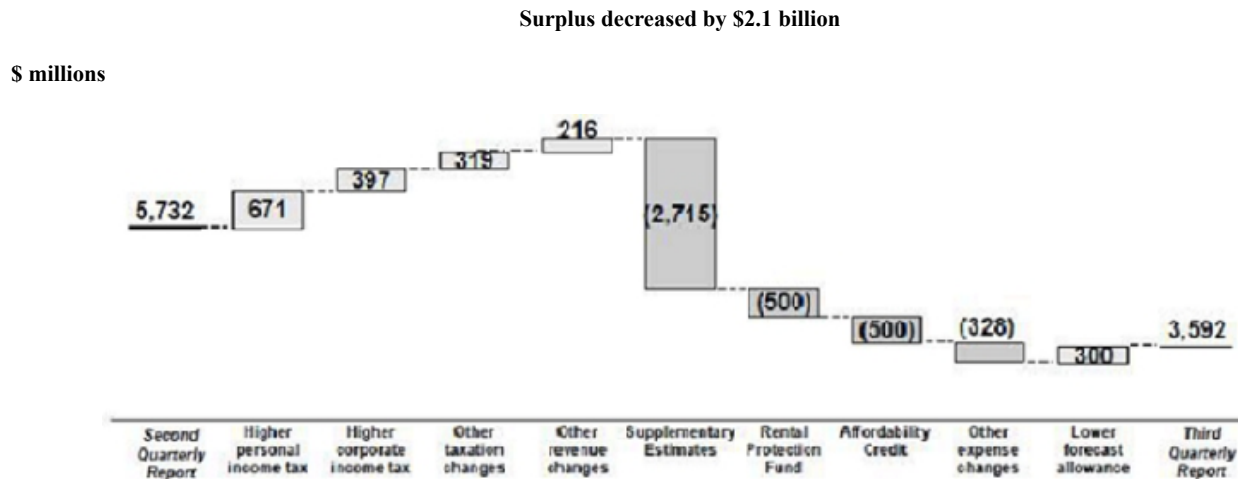
The taxpayer-supported debt forecast is higher by \$1.8 billion from the *Second Quarterly Report* due to the lower operating surplus, partly offset by lower capital spending (see Table 4.5 on page 121 for details on the debt forecast).

Table 4.2 2022/23 Financial Forecast Changes

	(\$ millions)			
2022/23 deficit at <i>Budget 2022</i> (February 22, 2022)	(5,461)			(5,461)
2022/23 surplus at the <i>First Quarterly Report</i> (September 12, 2022)	706			
2022/23 surplus at the <i>Second Quarterly Report</i> (November 25, 2022)	5,732			
	Q1 Update	Q2 Update	Q3 Update	Total Changes
Revenue changes:				
Personal income tax – stronger preliminary 2021 tax assessment reflecting increases in incomes from middle to higher income-earning individuals resulting in an unusual high prior year adjustment, as well as an improvement in 2022 household income	2,924	1,269	671	4,864
Corporate income tax – increase in instalments reflecting an improved federal government outlook of 2022 national corporate taxable income, and a higher prior year settlement payment, reflecting stronger 2021 tax assessments	1,813	2,808	397	5,018
Provincial sales tax – higher 2021/22 carry forward impacts and higher nominal expenditures in most components	374	114	196	684
Property transfer tax – due to slower housing market and higher mortgage rates		(300)	50	(250)
Employer health tax – mainly expected higher wages and re-assessment related to prior years	243	100	75	418
Other taxation sources – mainly reflecting year-to-date results and the impacts of the 2021/22 year-end results	32	(120)	(2)	(90)
Natural gas royalties – changes in natural gas prices and natural gas liquids royalties, as well as impacts of the new royalty system partly offset by changes in utilization of royalty and infrastructure programs/credits	1,688	(176)	(217)	1,295
Mining – changes in coal and copper prices, partly offset by changes in mining costs	443	(43)		400
Electricity sales under the Columbia River Treaty – changes in Mid-C electricity prices and stronger US dollar	137	9	75	221
Forests – higher stumpage rates and logging tax, reflecting changes in lumber prices	394	218	122	734
Other natural resources – mainly changes in petroleum prices and water rental revenues	36	(9)		27
Other revenue - post-secondary institutions fees and other revenue sources	(115)	(46)	(30)	(191)
Other sources – mainly changes in investment earnings, other fees, penalties, miscellaneous	(17)	43	298	324
Canada health and social transfers – mainly additional one-time funding to reduce or eliminate backlogs of medical and surgical procedures and changes in B.C. share of national population	257	(7)		250
Other federal government transfers – mainly change to Disaster Financial Assistance Arrangements recognition of eligible claims, COVID-19 relief, & higher transfers to taxpayer-supported entities	1,001	(41)	(65)	895
Commercial Crown corporation net income – mainly changes at ICBC and BCLC	92	(576)	33	(451)
Total revenue changes	9,302	3,243	1,603	14,148
Less: expense increases (decreases):				
Consolidated Revenue Fund changes:				
Supplementary Estimates - see Table 4.3 for details	-	-	2,715	2,715
Statutory spending:				
Fire management costs	229	(6)	-	223
<i>Rental Protection Fund</i>	-	-	500	500
Updated cost of the updated <i>Shared Recovery Mandate</i> for labour negotiations	1,900	(1,100)	(300)	500
Affordability measures	1,000	100	500	1,600
Other statutory spending	14	89	44	147
Refundable tax credits – mainly reflects preliminary 2021 tax assessment information	77	92	253	422
Other expense changes	(122)	(85)	124	(83)
Spending funded by third party recoveries	75	10	-	85
Changes in spending profile of service delivery agencies:				

School districts	60	11	176	247
Universities	(97)	35	(16)	(78)
Colleges	43	(19)	20	44
Health authorities and hospital societies	1,580	15	838	2,433
Other service delivery agencies ¹	149	(112)	(100)	(63)
(Increase) decrease in transfers to service delivery agencies - accounting elimination	(1,773)	(113)	(711)	(2,597)
Total expense changes	3,135	(1,083)	4,043	6,095
Subtotal	6,167	4,326	(2,440)	8,053
Forecast allowance - decrease (increase)	-	700	300	1,000
Total changes	6,167	5,026	(2,140)	9,053
2022/23 surplus at the <i>First Quarterly Report</i>	706			
2022/23 surplus at the <i>Second Quarterly Report</i>		5,732		
2022/23 surplus at the <i>Third Quarterly Report</i>			3,592	3,592

¹ Includes BC Transportation Financing Authority, BC Transit, BC Housing Management Commission, Community Living BC, and other entities.

Chart 4.1 2022/23 Surplus – Major Changes from the *Second Quarterly Report*

Revenue

Total government revenue is now forecast to be \$1.6 billion higher than the *Second Quarterly Report*. Major changes include:

- \$671 million increase in personal income tax revenue, mainly reflecting stronger 2021 preliminary personal tax assessments results and an improvement in household income;
- \$397 million higher corporate income tax revenues mainly due to stronger 2021 preliminary corporate tax assessments results and higher corporate income tax advance payments from the federal government;
- \$319 million higher other taxation revenue sources mainly reflecting year-to-date information;
- \$20 million decrease in natural resource revenue mainly due to the effects of lower natural gas and coal prices partly offset by higher stumpage rates and Mid-Columbia electricity price;
- \$268 million increase in revenue from fees, licences, investment earnings and miscellaneous sources mainly due to improvements in taxpayer-supported entities projections;
- \$65 million decrease in federal government contributions mainly due to reduced transfers under the *Disaster Financial Assistance Arrangements* and to taxpayer supported Crown entities; and
- \$33 million increase in commercial Crown corporations' net income due to higher projections from the BC Lottery Corporation and the Liquor Distribution Branch.

Expense

Total government spending is now forecast to be \$4.0 billion higher than the *Second Quarterly Report*. Major changes include:

- \$2.7 billion in Supplementary Estimates (see Table 4.3);
- \$500 million increase for the Rental Protection Fund, through the *Housing Priority Initiatives Special Account*, to support non-profit housing organizations purchase affordable residential rental buildings and ownership co-operatives to preserve lower-cost rental units at risk of redevelopment;
- \$500 million increase to fund the BC Affordability Credit — a one-time enhancement of the April payments through the Climate Action Tax Credit. This is in addition to the \$1.1 billion in cost of living measures provided earlier in this fiscal year;
- \$253 million increase for refundable tax transfers mainly reflecting 2021 tax assessments and stronger year-to-date activity in the film and television industry;
- \$207 million in higher net spending by various service delivery agencies; and,
- \$168 million increase in interest and other expenses.
- The above increases were partly offset by \$300 million in labour negotiation costs shifted to 2023/24 to reflect the change in timing in the signing of agreements. The total cost of the mandate in this fiscal year is now forecast to be \$1.2 billion, including initial allocations in *Budget 2022* contingencies. The overall cost of the *Shared Recovery Mandate* is \$10.8 billion for the 2022/23 to 2024/25 period.

Table 4.2 provides a detailed breakdown of changes in the operating results by quarter from *Budget 2022*.

2022/23 Supplementary Estimates

Government intends to introduce Supplementary Estimates to obtain the necessary legislative appropriation to fund the following initiatives:

Table 4.3 - 2022/23 Supplementary Estimates

(\$ millions)	2022/23
Growing Communities Fund	1,000
BC Ferries Fare Affordability	500
Critical Community Infrastructure	450
Food Security Initiatives	160
BC Cancer Foundation	150
Local Government Next Gen 911 Readiness Fund	150
Watershed Security Fund	100
Highway and Community Cellular Connectivity	85
Accelerating Funding for First Nations Agreements	75
Public Libraries	45
Total	2,715

Growing Communities Fund

The fund will provide immediate support to local governments with the costs of upgrading, adding capacity, and extending core infrastructure and community amenities and support additional housing supply. The fund will provide all local governments, municipalities and regional districts, with base funding and additional formula-based funding based on current population and population growth rate. Upgraded infrastructure or amenities sets the foundation for communities to support residents, housing and attract economic development.

BC Ferries Fare Affordability

BC Ferries Fare Affordability funding supports ferry fare affordability for coastal ferry users during the next performance term, which covers 2024 through 2028, and includes climate initiatives to meet GHG reductions by 2030.

Critical Community Infrastructure

Funding for Critical Community Infrastructure will support targeted projects located in each economic development region in B.C. Projects will support certain local communities in meeting public and environmental health regulations in a time sensitive manner. This includes supplying reliable, clean drinking water, effectively managing wastewater and solid waste, and reducing greenhouse gas emissions. As the Investing in Canada Infrastructure Program is fully allocated, this funding will help to address key projects to ensure continuation of infrastructure improvements in communities across B.C., including Indigenous communities.

Food Security Initiatives

Funding for food security initiatives will support British Columbians access an affordable supply of nutritious food. Through a series of targeted initiatives, the Province will strengthen the food supply chain across B.C., including local and regional food systems. This includes direct food support to underserved people and communities through trusted community partners such as Food Banks BC and the United Way. Dedicated funding will increase the availability of fresh food in Indigenous communities, increase food processing capacity in BC, and support the development of new and expanded local food production businesses. Funding will also improve the resilience of B.C. food supply by identifying and mitigating the effects of climate change and the increasing intensity of climate events.

BC Cancer Foundation

The BC Cancer Foundation supports world-leading scientists and clinicians across the province — as they advance global innovation and accelerate access for all British Columbians to cutting edge cancer care, close to home. Funding for the BC Cancer Foundation will support cancer research by expanding genomics and precision health; expanding access to new medicines; enhancing capacity to participate in research studies, including clinical trials; and establishing innovative cancer treatment programs, bringing new technologies and treatments to B.C. Funding will also support attracting high caliber talent and expertise into the province.

Local Government Next Gen 911 Readiness Fund

The Canadian Radio-television and Telecommunications Commission has directed that all telecommunications providers migrate to Next Generation 911 services to provide improved emergency services using world-class telecommunications networks. This funding will support local, remote and Indigenous communities with planning, preparation, and implementation of technology and infrastructure upgrades for the transition to Next Gen 911. The funding also provides support to address training, education, program delivery, supporting technology, public outreach, audit, and other requirements for the technological upgrades. This will lead to safer, faster and more informed emergency response services for all British Columbians.

Watershed Security Fund

Healthy watersheds are vital to ensuring British Columbia has good quality water for healthy ecosystems and communities. This funding will enable projects that benefit a range of provincial priorities, including wild salmon health, clean drinking water, biodiversity, flood resilience, economic opportunities, and reconciliation with First Nations.

Highway and Community Cellular Connectivity

Government will provide \$75 million more for new highway cellular coverage across the province, building on the 532 kilometres of cellular coverage and 33 rest areas completed or in progress since 2020. In addition, the Province will provide an additional \$10 million to support connectivity in the southeast region of B.C. that is expected to benefit more than 78 communities, including 6,600 homes upon project completion in 2027. This brings the Province's total investments since 2017 to \$584 million to support connecting rural, remote and Indigenous communities and expand highway cellular along B.C. highways.

Accelerating Funding for First Nations Agreements

This funding will advance Government commitments under existing agreements with First Nations in 2022/23. Nearly \$75 million will be accelerated to support existing reconciliation initiatives with First Nations across B.C., including in natural resource and economic development, clean energy development, land purchases, community health and wellness programs, and emergency management.

Public Libraries

Public libraries are a core service to communities all over the province. This funding will support public libraries and service partners to address local priorities and support accessibility, inclusion, and reconciliation. The funding will assist public libraries to address the rising costs and growing demand for services. This includes opportunities for libraries to extend and improve access to books, digital collections, programs, spaces, literacy, technology and operating hours.

Contingencies

Budget 2022 includes a Contingencies vote of \$4.8 billion in 2022/23, with \$2.0 billion in the Pandemic and Recovery sub-vote, and \$2.8 billion allocated to General Programs and CleanBC sub-votes. Contingencies help fund unexpected costs such as flood recovery, increased costs for government services, and emerging priorities. The Contingencies vote also includes funding for the *Shared Recovery Mandate*. The Contingencies allocations, including the forecast for the pandemic and recovery initiatives, remain unchanged from the *Second Quarterly Report*.

Government will report the final spending details of the Contingencies vote, including pandemic recovery contingencies allocations, in the 2022/23 *Public Accounts* which are released in the summer of 2023.

Government Employment (FTEs)

Full-time equivalent (FTE) staff utilization in core government ministries for 2022/23 is forecast to be 33,800, a reduction of 200 FTEs compared to the forecast in the *Second Quarterly Report*. This is primarily due to hiring lag and vacancies in the BC Public Service, consistent with labour trends in other sectors across B.C. Further details on FTEs are provided in Table A13 in the appendix.

Provincial Capital Spending

Capital spending is projected to total \$12.2 billion in 2022/23 — \$1.3 billion lower than the *Second Quarterly Report* forecast (see Table 4.4).

The forecast for taxpayer-supported capital spending is \$974 million lower than in the *Second Quarterly Report*, due to changes in the timing of capital project spending.

Self-supported capital spending is expected to be \$288 million lower than the forecast in the *Second Quarterly Report*, primarily due to updates to BC Hydro's capital plan to reflect timing of Site C cash flows. Project completion is forecast to meet the project in-service date in 2025 and is within the approved budget of \$16 billion.

Table 4.4 2022/23 Capital Spending Update

	(\$ millions)			
	Q1 Update	Q2 Update	Q3 Update	Total Changes
Taxpayer-supported capital spending at Budget 2022	9,279			9,279
Taxpayer-supported capital spending at the First Quarterly Report		9,423		
Taxpayer-supported capital spending at the Second Quarterly Report			9,091	
Taxpayer-supported changes				
School districts	(122)	(10)	(73)	(205)
Post-secondary institutions	-	(6)	(238)	(244)
Health sector	283	(52)	(33)	198
Transportation sector	(48)	(268)	(312)	(628)
Social housing	51	6	(199)	(142)
Other net adjustments	(20)	(2)	(119)	(141)
Total taxpayer-supported changes	144	(332)	(974)	(1,162)
Taxpayer-supported capital spending - updated forecast	9,423	9,091	8,117	8,117
Self-supported capital spending at Budget 2022	4,374			4,374
Self-supported capital spending at the First Quarterly Report		4,362		
Self-supported capital spending at the Second Quarterly Report			4,343	
BC Hydro	-	-	(253)	(253)
ICBC	-	-	(17)	(17)
BC Lottery Corporation	(10)	(15)	(5)	(30)
Other net adjustments	(2)	(4)	(13)	(19)
Total self-supported changes	(12)	(19)	(288)	(319)
Self-supported capital spending - updated forecast	4,362	4,343	4,055	4,055
2022/23 provincial capital spending at the First Quarterly Report	13,785			
2022/23 provincial capital spending at the Second Quarterly Report		13,434		
2022/23 provincial capital spending at the Third Quarterly Report			12,172	12,172

Provincial Debt

The provincial debt is projected to total \$93.5 billion by the end of the fiscal year — \$11.9 billion lower than the projection at *Budget 2022*, and \$1.5 billion higher than the forecast in the *Second Quarterly Report*.

Taxpayer-supported debt is projected to be \$63.7 billion — \$9.8 billion lower than the projection in *Budget 2022* mainly due to improved operating results. The forecast is \$1.8 billion higher than the *Second Quarterly Report* due to the reduced forecasted surplus and cash balances, partially offset by lower capital spending and improved working capital balances.

Consistent with the *Second Quarterly Report*, self-supported debt is projected to be \$29.8 billion — \$1.2 billion lower than the projection in *Budget 2022* mainly due to lower capital spending.

Details on changes in provincial debt by quarter are shown in Table 4.5.

Table 4.5 2022/23 Provincial Debt Update¹

	(\$ millions)			
	Q1 Update	Q2 Update	Q3 Update	Total Changes
Taxpayer-supported debt forecast at <i>Budget 2022</i>	73,475			73,475
Taxpayer-supported debt at the <i>First Quarterly Report</i>		66,742		
Taxpayer-supported debt at the <i>Second Quarterly Report</i>			61,908	
Changes:				
Higher debt level from 2021/22	610	-	-	610
Changes in operating results (before forecast allowance)	(6,167)	(4,326)	2,440	(8,053)
Non-cash items	123	141	108	372
Changes in cash balances	(2,749)	275	577	(1,897)
Changes in other working capital balances ²	1,306	(592)	(358)	356
Taxpayer-supported capital spending	144	(332)	(974)	(1,162)
Total taxpayer-supported changes	(6,733)	(4,834)	1,793	(9,774)
Taxpayer-supported debt - updated forecast	66,742	61,908	63,701	63,701
Self-supported debt forecast at <i>Budget 2022</i>	30,956			30,956
Self-supported debt at the <i>First Quarterly Report</i>		29,784		
Self-supported debt at the <i>Second Quarterly Report</i>			29,784	
Changes:				
Lower debt level from 2021/22	(489)	-	-	(489)
Lower capital spending	(12)	(19)	(288)	(319)
Changes in internal financing	(671)	19	292	(360)
Total self-supported changes	(1,172)	-	4	(1,168)
Self-supported debt - updated forecast	29,784	29,784	29,788	29,788
Forecast allowance	1,000	300	-	-
2022/23 provincial debt forecast at the <i>First Quarterly Report</i>	97,526			
2022/23 provincial debt forecast at the <i>Second Quarterly Report</i>		91,992		
2022/23 provincial debt forecast at the <i>Third Quarterly Report</i>			93,489	93,489

¹ Provincial debt is prepared in accordance with Generally Accepted Accounting Principles and presented consistent with the Debt Summary Report included in the *Public Accounts*. Debt is shown net of sinking funds and unamortized discounts, excludes accrued interest, and includes non-guaranteed debt directly incurred by commercial Crown corporations and debt guaranteed by the Province.

² Changes in other working capital balances include changes in accounts receivables, accounts payable, accrued liabilities, deferred revenue, investments, restricted assets and other assets.

Risks to the Fiscal Forecast

The forecasts of revenues, expenditures, capital spending and debt are estimates based on multiple economic, financial and external factors. In addition, capital spending and debt figures may be influenced by several factors including design development, procurement activity, weather, geotechnical conditions and interest rates. As a result, the actual operating results, capital expenditure and debt figures may differ from the current forecast.

Revenues can be volatile due in part to the influence of the cyclical nature of the natural resource sector in the economy. Changes in energy or commodity prices, such as natural gas and lumber, may have a significant effect on revenue and the fiscal forecast.

The spending forecast in the fiscal plan is based on ministry and service delivery agency plans and strategies. The main risks are changes to planning assumptions, such as utilization or demand rates for government services in the health care, education, or community social services sectors, and costs associated with natural disaster responses.

Supplementary Schedules

The following tables provide the financial results for the nine months ended December 31, 2022, and the 2022/23 full-year forecast.

Table 4.6 2022/23 Operating Statement

(\$ millions)	Year-to-Date to December 31				Full Year			
	2022/23		Variance	Actual	2022/23		Variance	Actual
	Budget	Actual		2021/22	Budget	Forecast		2021/22
Revenue	50,056	59,766	9,710	52,716	68,552	82,700	14,148	72,392
Expense	(49,316)	(50,328)	(1,012)	(48,265)	(73,013)	(79,108)	(6,095)	(71,086)
Surplus (deficit) before forecast allowance	740	9,438	8,698	4,451	(4,461)	3,592	8,053	1,306
Forecast allowance	-	-	-	-	(1,000)	-	1,000	-
Surplus (deficit)	740	9,438	8,698	4,451	(5,461)	3,592	9,053	1,306
Accumulated surplus (deficit) beginning of the year excluding other comprehensive income	1,975	3,693	1,718	2,525	1,975	3,693	1,718	2,387
Adjustments to accumulated surplus (deficit)	-	(1,711)	(1,711)	-	-	-	-	-
Accumulated surplus (deficit) before comprehensive income	2,715	11,420	8,705	6,976	(3,486)	7,285	10,771	3,693
Accumulated other comprehensive income from self-supported Crown agencies	1,069	(144)	(1,213)	475	1,072	234	(838)	462
Accumulated surplus (deficit) end of period	3,784	11,276	7,492	7,451	(2,414)	7,519	9,933	4,155

Table 4.7 2022/23 Expense by Ministry, Program and Agency

(\$ millions)	Year-to-Date to December 31				Full Year			
	2022/23			Actual	2022/23			Actual
	Budget	Actual	Variance	2021/22 ¹	Budget	Forecast	Variance	2021/22 ¹
Office of the Premier	12	11	(1)	10	15	15	-	13
Agriculture and Food	84	135	51	101	107	107	-	114
Attorney General	531	591	60	456	706	706	-	710
Children and Family Development	1,294	1,271	(23)	994	1,742	1,742	-	1,680
Citizens' Services	460	474	14	475	657	657	-	610
Education and Child Care	6,139	6,166	27	5,875	8,217	8,217	-	7,853
Emergency Management and Climate Readiness	140	212	72	78	479	479	-	65
Energy, Mines and Low Carbon Innovation	60	78	18	110	112	152	40	322
Environment and Climate Change Strategy	269	359	90	205	368	379	11	565
Finance	896	390	(506)	601	1,221	2,305	1,084	1,963
Forests	563	844	281	1,076	833	1,057	224	1,529
Health	18,852	18,872	20	17,378	25,456	25,456	-	25,723
Housing	501	581	80	521	669	669	-	593
Indigenous Relations and Reconciliation	147	165	18	169	178	178	-	548
Jobs, Economic Development and Innovation	64	70	6	62	111	111	-	592
Labour	13	18	5	14	17	17	-	37
Mental Health and Addictions	19	16	(3)	13	25	25	-	19
Municipal Affairs	296	282	(14)	302	256	256	-	401
Post-Secondary Education and Future Skills	1,932	1,945	13	1,903	2,615	2,615	-	2,629
Public Safety and Solicitor General	677	701	24	703	915	915	-	1,457
Social Development and Poverty Reduction	3,320	3,321	1	3,195	4,456	4,456	-	4,354
Tourism, Arts, Culture and Sport	130	153	23	125	173	173	-	405
Transportation and Infrastructure	707	711	4	704	956	956	-	974
Water, Land and Resource Stewardship	65	92	27	80	92	92	-	82
Total ministries and Office of the Premier	37,171	37,458	287	35,150	50,376	51,735	1,359	53,238
Management of public funds and debt	1,010	988	(22)	970	1,378	1,268	(110)	1,280
Contingencies - General programs and CleanBC	-	-	-	-	2,848	2,848	-	-
Pandemic and Recovery Contingencies	-	378	378	1,787	2,000	2,000	-	-
Affordability measures	-	413	413	-	-	1,600	1,600	-
Funding for capital expenditures	2,024	1,220	(804)	1,306	3,734	3,225	(509)	2,202
Refundable tax credit transfers	1,515	1,647	132	1,447	2,044	2,466	422	1,837
Legislative Assembly and other appropriations	130	123	(7)	115	185	196	11	208
Subtotal	41,850	42,227	377	40,775	62,565	65,338	2,773	58,765
Supplementary Estimates	-	-	-	-	-	2,715	2,715	-
Total appropriations	41,850	42,227	377	40,775	62,565	68,053	5,488	58,765
Elimination of transactions between appropriations ²	-	(16)	(16)	(10)	(17)	(25)	(8)	(13)
Prior year liability adjustments	-	-	-	-	-	(21)	(21)	(39)
Consolidated revenue fund expense	41,850	42,211	361	40,765	62,548	68,007	5,459	58,713
Expenses recovered from external entities	2,378	2,478	100	2,614	4,011	4,152	141	4,054
Elimination of funding provided to service delivery agencies	(26,355)	(25,527)	828	(25,128)	(35,863)	(37,951)	(2,088)	(35,558)
Total direct program spending	17,873	19,162	1,289	18,251	30,696	34,208	3,512	27,209
Service delivery agency expense								
School districts	5,492	5,484	(8)	5,272	7,733	7,980	247	7,429
Universities	4,401	4,340	(61)	3,988	6,154	6,076	(78)	5,621
Colleges and institutes	1,119	1,128	9	1,088	1,528	1,572	44	1,508
Health authorities and hospital societies	15,409	15,488	79	15,008	19,644	22,077	2,433	20,783
Other service delivery agencies	5,022	4,726	(296)	4,658	7,258	7,195	(63)	8,536
Total service delivery agency expense	31,443	31,166	(277)	30,014	42,317	44,900	2,583	43,877
Total expense	49,316	50,328	1,012	48,265	73,013	79,108	6,095	71,086

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- 1 Restated to reflect government's current organization and accounting policies. Effective December 7, 2022, the Ministry of Housing and the Ministry of Emergency Management and Climate Readiness were established with programs transferred from other ministries. A number of other programs were also transferred between ministries as a part of this reorganization.
 - 2 Reflects payments made under an agreement where an expense from a voted appropriation is recorded as revenue by a special account.

Table 4.8 2022/23 Revenue by Source

(\$ millions)	Year-to-Date to December 31				Full Year			
	2022/23			Actual	2022/23			Actual
	Budget	Actual	Variance	2021/22	Budget	Forecast	Variance	2021/22
Taxation								
Personal income	9,544	12,750	3,206	10,671	12,848	17,712	4,864	13,704
Corporate income	3,595	6,372	2,777	3,482	5,501	10,519	5,018	5,053
Employer health	1,695	2,045	350	1,575	2,257	2,675	418	2,443
Sales	7,052	7,586	534	6,621	9,009	9,693	684	8,731
Fuel	781	798	17	798	1,051	1,061	10	1,022
Carbon	1,634	1,542	(92)	1,441	2,311	2,211	(100)	2,011
Tobacco	609	444	(165)	588	760	565	(195)	708
Property	2,350	2,336	(14)	2,245	3,173	3,253	80	3,012
Property transfer	1,994	1,950	(44)	2,573	2,500	2,250	(250)	3,327
Insurance premium	497	592	95	482	660	775	115	706
	29,751	36,415	6,664	30,476	40,070	50,714	10,644	40,717
Natural resource								
Natural gas royalties	673	1,662	989	484	911	2,206	1,295	920
Forests	833	1,445	612	1,474	1,121	1,855	734	1,893
Other natural resource revenues ¹	1,007	1,519	512	1,169	1,355	2,003	648	1,658
	2,513	4,626	2,113	3,127	3,387	6,064	2,677	4,471
Other revenue								
Post-secondary education fees	1,849	1,834	(15)	1,750	2,679	2,641	(38)	2,536
Fees and licenses ²	1,562	1,590	28	1,480	2,207	2,358	151	2,048
Investment earnings	941	1,041	100	920	1,298	1,290	(8)	1,306
Miscellaneous ³	2,551	3,185	634	2,628	3,807	3,835	28	3,910
	6,903	7,650	747	6,778	9,991	10,124	133	9,800
Contributions from the federal government								
Health and social transfers	6,272	6,525	253	6,529	8,363	8,613	250	8,541
COVID-19 related funding	19	148	129	213	40	176	136	301
Other federal government contributions ⁴	1,818	1,565	(253)	1,631	2,937	3,696	759	3,138
	8,109	8,238	129	8,373	11,340	12,485	1,145	11,980
Commercial Crown corporation net income BC Hydro								
Liquor Distribution Branch	350	342	(8)	306	712	712	-	668
BC Lottery Corporation ⁵	939	960	21	960	1,166	1,179	13	1,189
ICBC	1,043	1,207	164	900	1,415	1,574	159	1,211
Other ⁶	334	186	(148)	1,692	327	(298)	(625)	2,216
	114	142	28	104	144	146	2	140
	2,780	2,837	57	3,962	3,764	3,313	(451)	5,424
Total revenue	50,056	59,766	9,710	52,716	68,552	82,700	14,148	72,392

¹ Columbia River Treaty, other energy and minerals, water rental and other resources.² Healthcare-related, motor vehicle, and other fees.³ Includes reimbursements for health care and other services provided to external agencies, and other recoveries.⁴ Includes contributions for health, education, community development, housing and social service programs, and transportation projects.⁵ Net of payments to the federal government and payments to the BC First Nations Gaming Revenue Sharing Limited Partnership in accordance with section 14.3 of the *Gaming Control Act (B.C.)*.⁶ Includes Columbia Power Corporation, BC Railway Company, Columbia Basin power projects, and post-secondary institutions' self-supported subsidiaries.

Table 4.9 2022/23 Expense by Function

(\$ millions)	Year-to-Date to December 31				Full Year			
	2022/23			Actual	2022/23			Actual
	Budget	Actual	Variance	2021/22	Budget	Forecast	Variance	2021/22
Health ¹	20,523	20,447	(76)	19,264	27,685	27,818	133	27,584
Education ²	11,980	11,710	(270)	11,060	16,673	16,615	(58)	15,795
Social services	5,676	5,545	(131)	5,112	7,916	7,862	(54)	7,268
Protection of persons and property	1,609	1,824	215	1,625	2,479	2,486	7	2,937
Transportation	1,689	1,586	(103)	1,658	2,454	2,367	(87)	4,453
Natural resources and economic development	2,410	2,851	441	2,739	3,748	4,238	490	5,213
Other	2,125	1,940	(185)	1,655	2,636	3,693	1,057	3,058
Contingencies - General programs and CleanBC ³	-	-	-	-	2,848	2,848	-	-
Pandemic and Recovery Contingencies ³	-	378	378	1,787	2,000	2,000	-	-
Affordability measures	-	413	413	-	-	1,600	1,600	-
Supplementary spending	-	-	-	-	-	2,715	2,715	-
General government	1,159	1,434	275	1,326	1,648	2,007	359	2,036
Debt servicing	2,144	2,200	56	2,039	2,926	2,859	(67)	2,742
Total expense	49,316	50,328	1,012	48,265	73,013	79,108	6,095	71,086

¹ Payments for healthcare services by the Ministry of Social Development and Poverty Reduction and the Ministry of Children and Family Development made on behalf of their clients are reported in the Health function.

² Payments for training costs by the Ministry of Social Development and Poverty Reduction made on behalf of its clients are reported in the Education function.

³ Contingencies for the prior fiscal year are reported in the relevant functions; the current year forecast is not yet allocated to functions.

Table 4.10 2022/23 Capital Spending

(\$ millions)	Year-to-Date to December 31				Full Year			
	2022/23			Actual	2022/23			Actual
	Budget	Actual	Variance	2021/22	Budget	Forecast	Variance	2021/22
Taxpayer-supported								
Education								
School districts	780	650	(130)	722	1,082	877	(205)	1,001
Post-secondary institutions	820	676	(144)	596	1,237	993	(244)	899
Health								
BC Transportation Financing Authority	2,214	1,453	(761)	1,142	2,644	2,083	(561)	1,364
BC Transit	128	77	(51)	48	178	111	(67)	67
Government ministries	503	271	(232)	257	755	638	(117)	386
Social housing ¹	434	299	(135)	487	572	430	(142)	642
Other	108	43	(65)	42	227	203	(24)	88
Total taxpayer-supported	6,149	4,351	(1,798)	3,993	9,279	8,117	(1,162)	6,002
Self-supported								
BC Hydro	3,138	2,872	(266)	2,587	4,131	3,878	(253)	3,475
Columbia Basin power projects ²	8	5	(3)	5	11	11	-	9
BC Railway Company	6	4	(2)	2	12	8	(4)	2
ICBC	25	27	2	41	60	43	(17)	54
BC Lottery Corporation ³	85	44	(41)	31	120	90	(30)	90
Liquor Distribution Branch	31	7	(24)	16	40	25	(15)	22
Other ⁴	-	-	-	-	-	-	-	78
Total self-supported	3,293	2,959	(334)	2,682	4,374	4,055	(319)	3,730
Total capital spending	9,442	7,310	(2,132)	6,675	13,653	12,172	(1,481)	9,732

¹ Includes BC Housing Management Commission and Provincial Rental Housing Corporation.

² Joint ventures of the Columbia Power Corporation and Columbia Basin Trust.

³ Excludes right-of-use assets except for 2021/22 full year actual.

⁴ Includes post-secondary institutions' self-supported subsidiaries.

Table 4.11 2022/23 Provincial Debt ¹

(\$ millions)	Year-to-Date to December 31				Full Year			
	2022/23		Variance	Actual 2021/22	2022/23		Variance	Actual 2021/22
	Budget	Actual			Budget	Forecast		
Taxpayer-supported debt								
Provincial government								
Operating	9,238	-	(9,238)	6,063	10,411	-	(10,411)	7,233
Capital ²	39,856	35,973	(3,883)	35,716	40,573	39,908	(665)	36,487
Total provincial government	49,094	35,973	(13,121)	41,779	50,984	39,908	(11,076)	43,720
Taxpayer-supported entities								
BC Transportation Financing Authority	16,873	18,676	1,803	14,410	17,512	19,505	1,993	14,615
Health authorities and hospital societies	1,840	1,944	104	1,846	1,831	2,019	188	1,839
Post-secondary institutions	891	908	17	930	888	874	(14)	922
Social housing ³	1,465	1,195	(270)	1,026	1,932	1,125	(807)	974
Other	315	256	(59)	257	328	270	(58)	271
Total taxpayer-supported entities	21,384	22,979	1,595	18,469	22,491	23,793	1,302	18,621
Total taxpayer-supported debt	70,478	58,952	(11,526)	60,248	73,475	63,701	(9,774)	62,341
Self-supported debt	30,430	29,193	(1,237)	28,725	30,956	29,788	(1,168)	28,325
Total debt before forecast allowance	100,908	88,145	(12,763)	88,973	104,431	93,489	(10,942)	90,666
Forecast allowance	-	-	-	-	1,000	-	(1,000)	-
Total provincial debt	100,908	88,145	(12,763)	88,973	105,431	93,489	(11,942)	90,666

¹ Provincial debt is prepared in accordance with Generally Accepted Accounting Principles and presented consistent with the Debt Summary Report included in the *Public Accounts*. Debt is shown net of sinking funds and unamortized discounts, excludes accrued interest, and includes non-guaranteed debt directly incurred by commercial Crown corporations and debt guaranteed by the Province.

² Includes debt incurred by the government to fund the building of capital assets in the education, health, social housing and other sectors.

³ Includes debt incurred by BC Housing Management Commission and the Provincial Rental Housing Corporation to fund investments in affordable housing through HousingHub. The debt forecast reflects projects that have been approved as of December 2022.

Table 4.12 2022/23 Statement of Financial Position

(\$ millions)	Actual March 31, 2022	Year-to-Date December 31, 2022	Forecast March 31, 2023
Financial assets:			
Cash and temporary investments	7,142	5,708	4,646
Other financial assets	17,105	19,047	17,112
Sinking funds	510	534	537
Investments in commercial Crown corporations:			
Retained earnings	12,223	12,267	12,530
Recoverable capital loans	27,218	27,957	28,344
Total investments in commercial Crown corporations	39,441	40,224	40,874
Total financial assets	64,198	65,513	63,169
Liabilities:			
Accounts payable and accrued liabilities	16,829	13,401	14,592
Deferred revenue	13,379	15,443	14,058
Debt:			
Taxpayer-supported debt	62,341	58,952	63,701
Self-supported debt	28,325	29,193	29,788
Forecast allowance	-	-	-
Total provincial debt	90,666	88,145	93,489
Add: debt offset by sinking funds	510	534	537
Less: guarantees and non-guaranteed debt	(1,402)	(982)	(1,444)
Financial statement debt	89,774	87,697	92,582
Total liabilities	119,982	116,541	121,232
Net assets (liabilities)	(55,784)	(51,028)	(58,063)
Capital and other non-financial assets:			
Tangible capital assets	56,001	58,308	61,677
Other non-financial assets	3,938	3,996	3,905
Total capital and other non-financial assets	59,939	62,304	65,582
Accumulated surplus	4,155	11,276	7,519

Changes in Financial Position

(\$ millions)	Year-to-Date December 31, 2022	Forecast March 31, 2023
Surplus for the period	(9,438)	(3,592)
Comprehensive income decrease and other adjustments	2,317	228
Decrease/(Increase) in accumulated surplus	(7,121)	(3,364)
Capital and other non-financial asset changes:		
Taxpayer-supported capital investments	4,351	8,117
Less: amortization and other accounting changes	(2,044)	(2,441)
Increase in net capital assets	2,307	5,676
Increase (decrease) in other non-financial assets	58	(33)
Increase in capital and other non-financial assets	2,365	5,643
Increase (decrease) in net liabilities	(4,756)	2,279
Investment and working capital changes:		
Investment in commercial Crown corporations:		
Decrease in retained earnings	44	307
Self-supported capital investments	2,959	4,055
Less: loan repayments and other accounting changes	(2,220)	(2,929)
Increase/(decrease) in investment in commercial Crown corporations	783	1,433
Decrease in cash and temporary investments	(1,434)	(2,496)
Increase in other working capital	3,330	1,592
Increase in Investment and working capital	2,679	529
Increase (decrease) in financial statement debt	(2,077)	2,808
(Increase) decrease in sinking fund debt	(24)	(27)
Increase (decrease) in guarantees and non-guaranteed debt	(420)	42
Increase (decrease) in total provincial debt	(2,521)	2,823

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A1: Tax Expenditures

Introduction

Tax expenditures reduce the amount of tax a taxpayer pays and are used to deliver government programs or benefits through the tax system. Tax expenditures are usually made by offering special tax rates, exemptions or credits. Governments introduce tax expenditures primarily to achieve social policy objectives such as transfers to lower-income families or to promote economic development and job creation.

Reporting tax expenditures improves government accountability by providing a more complete picture of government activities. Beginning with *Budget 2012*, refundable tax transfers are accounted for in a voted appropriation. For transparency and consistency with previous tax expenditure reports, Tables A1.1.1 and A1.1.2 also report on these tax transfers.

The Role of Tax Expenditure Programs

Using the tax system to deliver programs can reduce administration costs and compliance costs for recipients. In certain situations, the tax system allows intended beneficiaries to be readily identified from information that is already collected. In these cases, setting up a separate expenditure program would result in costly overlap and duplication of effort. An example is the climate action tax credit, which is delivered through the income tax system by the Canada Revenue Agency. If this were a direct provincial expenditure program, a provincial agency or office would have to be established to duplicate much of the work already done by the Canada Revenue Agency. In addition, it would require individuals to undertake a separate, time-consuming application process to qualify for the benefit.

There are several potential drawbacks to tax expenditure programs. First, their overall cost often receives less public scrutiny than is the case for spending programs because annual budget appropriations by the legislature are not typically required. Second, tax expenditure programs do not always effectively target those who are intended to benefit from them. Some tax expenditure programs that are intended to provide tax relief for lower-income earners may, in reality, provide the greatest benefit to higher-income earners who pay the most taxes. Finally, costs are often more difficult to control under a tax expenditure program because the benefits tend to be more open-ended and enforcement is often more difficult than for spending programs.

Tax Expenditure Reporting

Not all tax reductions, credits, exemptions and refunds are classed as tax expenditures.

The emphasis is on tax reductions, credits, exemptions and refunds that are close equivalents to spending programs. By implication, the list does not include tax measures designed to meet broad tax policy objectives such as improving fairness in the tax system or measures designed to simplify the administration of a tax. The list also does not include anything that is not intended to be part of a tax base.

Tax expenditures that cost less than \$2 million annually are generally not included. Where practical, smaller items have been presented together as an aggregate figure or have been excluded to ensure taxpayer confidentiality is maintained.

British Columbia Tax Expenditures

Tables A1.1.1 to A1.6 report tax expenditure estimates.

The cost of individual tax expenditures cannot be added together to reach a total tax expenditure figure for two reasons: in some cases, the programs interact with one another so that eliminating one program could increase or decrease the cost of another; and eliminating certain tax expenditure programs could change the choices taxpayers make, which in turn would affect the cost estimates.

The estimates for each tax expenditure are based on a static analysis of the costs and do not consider any behavioural changes, which could change the costs over time. In addition, estimates are generally recalculated each year using current data sources and using refinements to the methods of estimation, which can result in significant changes to the value of a given tax expenditure from prior years' reports.

Tables A1.1.1 and A1.1.2 list tax programs delivered through refundable personal and corporate income tax credits, respectively. Refundable tax credits can be used to reduce income tax liabilities with any remainder refunded to the taxpayer. These tax credits are reported in a voted appropriation.

Tables A1.2.1 and A1.2.2 list tax expenditures that are deductions, exemptions or non-refundable tax credits for personal and corporate income tax, respectively. Deductions reduce taxable income, whereas non-refundable tax credits can only be used to reduce income taxes payable. The tables include both provincial measures and federal measures. Federal measures are deductions and exemptions that reduce British Columbia income tax. Under the tax collection agreement between British Columbia and the federal government, the federal government has sole responsibility for determining income subject to tax, including British Columbia tax.

Table A1.3 lists property tax exemptions and grants. Property tax exemptions can reduce the tax owing or remove a property from tax. Grants reduce the final tax owing and may be refunded after full payment has been received. Exemptions are used to define the tax base; estimates for property tax expenditures for government entities, municipalities, colleges, schools, hospitals and similar public facilities are not shown.

Table A1.4 lists consumption tax exemptions. Fuel tax estimates include point-of-sale exemptions for certain individuals and businesses, and refunds if fuel is purchased then subsequently used for an exempt purpose. Provincial sales tax exemptions are typically point-of-sale exemptions and either apply to everyone at the point of sale or apply in certain circumstances with appropriate documentation.

Table A1.5 reports employer health tax expenditures.

Table A1.6 reports an insurance premium tax exemption for marine insurance.

More information on British Columbia tax expenditures in Tables A1.1.1 to A1.6 can be found at <https://www2.gov.bc.ca/gov/content/taxes>. Information on federal tax expenditures in Tables A1.2.1 and A1.2.2 can be found at <https://www.canada.ca/en/services/taxes/income-tax.html>.

Table A1.1.1 Personal Income Tax – Tax Expenditures (Refundable Tax Credits)

	2021/22 Actual Cost ¹ (\$ millions)	2022/23 Estimated Cost ² (\$ millions)	2023/24 Planned Cost (\$ millions)
BC Family Benefit	420	505	463
<ul style="list-style-type: none"> • Tax-free monthly payment made to eligible families to help with the cost of raising children under age 18. • The maximum benefit is increased as of July 2023 to \$1,750 for a family's first child, \$1,100 for a second child, and \$900 for each subsequent child. • Started October 1, 2020 as the BC Child Opportunity Benefit. The benefit was temporarily enhanced for the period January 2023 to March 2023. 			
BC Recovery Benefit	52	-	-
<ul style="list-style-type: none"> • Provided a one-time tax-free payment to British Columbians of \$500 per individual or \$1,000 per family. • The benefit was reduced between \$62,500 and \$87,500 of net income for individuals and \$125,000 and \$175,000 of family net income for families. 			
Climate action tax credit	325	1,840	757
<ul style="list-style-type: none"> • Helps offset the impact of the carbon taxes paid by low- to moderate-income individuals and families. • The benefit varies based on the composition of the family and their family net income. • Includes the temporary enhanced payments for the July 2022 to June 2023 benefit year. • Introduced in 2008 with the carbon tax. 			
Home renovation tax credit for seniors and persons with disabilities	2	3	3
<ul style="list-style-type: none"> • Assists eligible individuals 65 and over and persons with disabilities with the cost of certain permanent home renovations to improve accessibility or be more functional or mobile at home. • Recipients may receive up to 10 per cent of qualifying renovation expenses, up to a maximum of \$10,000 of qualifying renovation expenses or \$1,000. • Introduced in 2012. 			
Sales tax credit	9	33	50
<ul style="list-style-type: none"> • Helps offset the cost of provincial sales tax for low-income individuals and families. • The maximum benefit is \$75 for individuals and \$150 for couples. • Reintroduced in 2013 in conjunction with reimplementation of the provincial sales tax. 			
Small business venture capital tax credit	33	44	40
<ul style="list-style-type: none"> • Encourages investors to make early-stage equity investments that help B.C. small businesses develop and grow. • Individuals receive a credit of up to 30 per cent of their investment and may claim a benefit of up to \$120,000 per tax year. • A temporary tax credit budget increase of \$2.5 million for the 2022 to 2024 years supports additional investments in clean technology. • Introduced in 1979. 			
Training tax credits ³	8	8	12
<ul style="list-style-type: none"> • Provides refundable income tax credits for apprentices based on the apprenticeship level completed. • Provides refundable income tax credits for employers of up to 15 per cent of apprentices' salaries. • Introduced in 2007. • Sunset date of December 31, 2024. 			

¹ Figures include prior year adjustments of -\$1 million for the home renovation tax credit for seniors and persons with disabilities, -\$41 million for the sales tax credit, -\$1 million for the small business venture capital tax credit, and -\$4 million for the training tax credits.

² Figures include prior year adjustments of -\$17 million for the sales tax credit, \$4 million for the small business venture capital tax credit, and -\$4 million for the training tax credit.

³ Training tax credits for corporations are listed in Table A1.1.2. The training tax credit for individuals includes tax credits for apprentices and unincorporated employers.

Table A1.1.2 Corporate Income Tax – Tax Expenditures (Refundable Tax Credits)

	2021/22 Actual Cost ¹ (\$ millions)	2022/23 Estimated Cost ² (\$ millions)	2023/24 Planned Cost (\$ millions)
Book publishing tax credit	3	3	3
<ul style="list-style-type: none"> • Supports book publishers that carry out business primarily in B.C. • Introduced in 2003. • Sunset date of March 31, 2026. 			
Clean buildings tax credit	-	-	20
<ul style="list-style-type: none"> • Provides a temporary 5 per cent refundable income tax credit on eligible expenditures paid towards improving the energy efficiency of eligible buildings. • Introduced in 2022 for eligible expenditures made before April 1, 2025. 			
Film Incentive BC tax credit	73	166	153
<ul style="list-style-type: none"> • Supports the production of film or television productions in B.C. The Film Incentive BC tax credit is for domestic productions meeting Canadian content requirements. • Basic, regional location and film training tax credits were introduced in 1998. • Digital animation and visual effects (DAVE) tax credit was introduced in 2008, and expanded to post-production activities in 2015. • Distant location tax credit was introduced in 2009. • B.C.-based scriptwriters tax credit was introduced in 2018. • Tax credit does not have a sunset date. 			
Production services tax credit	582	775	890
<ul style="list-style-type: none"> • Supports the production of film or video productions in B.C. The production services tax credit is available to both domestic and foreign producers. • Introduced in 1998. • Regional location tax credit and digital animation and visual effects (DAVE) tax credit introduced in 2008. Post-production activities became eligible for the DAVE credit in 2015. • Distant location tax credit was introduced in 2009. • Tax credit does not have a sunset date. 			
Interactive digital media tax credit	86	136	110
<ul style="list-style-type: none"> • Supports the development of interactive digital media products in B.C. • In 2017, eligibility was expanded to small business venture capital corporations, and principal business requirements were relaxed for corporations with annual qualifying B.C. labour expenditures greater than \$2 million. • Introduced in September 2010. • <i>Budget 2023</i> extends this tax credit for five years to August 31, 2028. 			
International business activity program tax refunds	10	3	-
<ul style="list-style-type: none"> • Provided eligible corporations, certain foreign banks authorized to carry on business in Canada, and specialists employed by these entities a refund of B.C. income tax paid on income related to the corporation's international business carried on in B.C. • Program eliminated effective September 12, 2017. The 2021/22 cost represents refunds paid in respect of eligible income earned before September 12, 2017. 			
Mining exploration tax credit	28	35	30
<ul style="list-style-type: none"> • Supports eligible corporations conducting grassroots mineral exploration in B.C. • Introduced for expenditures incurred after July 31, 1998; expanded to active partners in partnerships effective after March 31, 2003 and enhanced tax credit for prescribed areas introduced effective after February 20, 2007. • Tax credit does not have a sunset date. 			
Scientific research and experimental development tax credit⁴	81	84	96
<ul style="list-style-type: none"> • Supports research and development carried on in B.C. • Capital expenditures removed from qualifying expenditures effective after 2013 and taxable income removed from calculation of refundable tax credit expenditure limit for taxation years ending after March 18, 2019. • Introduced effective September 1, 1999. • Sunset date of August 31, 2027. 			

¹ Figures include prior year adjustments of -\$39 million for the Film Incentive BC tax credit, -\$88 million for the production services tax credit, \$6 million for the interactive digital media tax credit, \$3 million for the mining exploration tax credit, -\$11 million for the scientific research and experimental development tax credit, and \$2 million for the training tax credit.

² Figures include prior year adjustments of \$24 million from the Film Incentive BC tax credit, -\$27 million for the production services tax credit, \$25 million for the interactive digital media tax credit, \$5 million for the mining exploration tax credit, -\$7 million for the scientific research and experimental

development tax credit, and -\$2 million for the training tax credit.

3 The scientific research and experimental development tax credit has a non-refundable component, which is reported in Table A1.2.2.

Table A1.1.2 Corporate Income Tax – Tax Expenditures (Refundable Tax Credits) (continued)

	2021/22 Actual Cost (\$ millions)	2022/23 Estimated Cost (\$ millions)	2023/24 Planned Cost (\$ millions)
Training tax credits ¹	13	10	12
<ul style="list-style-type: none"> Provides refundable income tax credits for employers of up to 15 per cent of apprentices' salaries. Includes tax credit for shipbuilders and ship repair industry. Introduced in 2007. Sunset date of December 31, 2024. 			

¹ Training tax credits for individuals are reported in Table A1.1.1.

Table A1.2.1 Personal Income Tax – Tax Expenditures (Deductions and Non-Refundable Tax Credits)

	2021/22 Actual Cost (\$ millions)	2022/23 Estimated Cost (\$ millions)	2023/24 Planned Cost (\$ millions)
Provincial Measures	109	113	117
Age tax credit			
<ul style="list-style-type: none"> Provides an income-tested tax credit to elderly British Columbians. Introduced in 2000. 			
BC caregiver tax credit	6	6	6
<ul style="list-style-type: none"> Provides a tax credit to individuals who care for family members with a disability. Introduced in 2018 in response to changes to the federal caregiver tax credit. 			
Canada Pension Plan tax credit	221	236	256
<ul style="list-style-type: none"> Provides a tax credit to individuals who make Canada Pension Plan contributions. Introduced in 2000. 			
Charitable donations tax credit	388	396	402
<ul style="list-style-type: none"> Provides a tax credit to individuals who make charitable donations to registered charities and eligible donees. Introduced in 2000. 			
Disability tax credit	43	44	46
<ul style="list-style-type: none"> Provides a tax credit to persons with a disability. Introduced in 2000. 			
Employment Insurance tax credit	64	68	74
<ul style="list-style-type: none"> Provides a tax credit to individuals who pay Employment Insurance premiums. Introduced in 2000. 			
Medical expense tax credit	84	85	87
<ul style="list-style-type: none"> Provides a tax credit to individuals who make sufficient qualifying medical expenditures. Introduced in 2000. 			
Mining flow-through share tax credit	25	40	40
<ul style="list-style-type: none"> Provides a tax credit to individuals who invest in flow-through shares on renounced mining expenditures. Introduced in 2001. 			
Pension tax credit	31	32	32
<ul style="list-style-type: none"> Provides a tax credit to individuals who receive amounts from private pension plans. Introduced in 2000. 			
Political contribution tax credit	4	4	4
<ul style="list-style-type: none"> Provides a tax credit to individuals who donate to provincial political parties, constituency associations, or candidates. Introduced in 2000. Prior to 2000, B.C. had a similar deduction, rather than a credit. 			



Table A1.2.1 Personal Income Tax – Tax Expenditures (Deductions and Non-Refundable Tax Credits) (continued)

	2021/22 Actual Cost (\$ millions)	2022/23 Estimated Cost (\$ millions)	2023/24 Planned Cost (\$ millions)
Provincial Measures (continued)			
Spousal and eligible dependant tax credits	89	90	92
<ul style="list-style-type: none"> Provides a tax credit to individuals who have a low-income spouse, or to single parents who support a minor child. Introduced in 2000. 			
Tuition tax credit	72	74	75
<ul style="list-style-type: none"> Provides a tax credit for tuition paid to a post-secondary institution. Costs also include education tax credit amounts in respect of studies prior to the elimination of that tax credit in 2019, which have been carried forward. Unused tax credits may be carried forward to future years. Introduced in 2000. 			
Federal Measures¹			
Child care expense deduction	55	53	51
<ul style="list-style-type: none"> Allows families to deduct child care costs from taxable income. Introduced in 1972. 			
Non-taxation of business-paid health and dental benefits	184	203	213
<ul style="list-style-type: none"> Allows for private health and dental benefits to not be taxed. Introduced in 1948. 			
Northern residents deduction	19	19	19
<ul style="list-style-type: none"> Provides a deduction to individuals living in northern communities. Introduced in 1987. 			
Pension income splitting	111	119	129
<ul style="list-style-type: none"> Allows for spouses to split pension income, other than income from the Canada Pension Plan and Old Age Security. Introduced in 2007. 			
Registered pension plans	1,420	1,559	1,758
<ul style="list-style-type: none"> Allows amounts contributed to a pension plan to be deducted from taxable income. Introduced in 1919. 			
Registered retirement savings plans (RRSPs)	873	897	979
<ul style="list-style-type: none"> Allows amounts contributed to an RRSP to be deducted from taxable income. Introduced in 1957. 			
Tax-free savings accounts (TFSAs)	132	147	160
<ul style="list-style-type: none"> Allows for investment income to be earned tax-free within a TFSA. Introduced in 2009. 			

¹ These measures show the foregone provincial revenue resulting from federal measures. Each measure is calculated from the 2022 federal cost projections as reported in the Government of Canada's *Report on Federal Tax Expenditures 2022* by applying British Columbia residents' share of the measure and the relevant tax rates. Certain tax expenditure items have been excluded where no data is available or the amounts are immaterial.

Table A1.2.2 Corporate Income Tax – Tax Expenditures (Deductions and Non-Refundable Tax Credits)

	2021/22 Actual Cost (\$ millions)	2022/23 Estimated Cost (\$ millions)	2023/24 Planned Cost (\$ millions)
Provincial Measures			
Small business venture capital tax credit	3	6	5
<ul style="list-style-type: none"> See description under Table A1.1.1. Corporations receive a credit of up to 30 per cent of their investment. There is no annual limit on the benefit that can be claimed. 			
Scientific research and experimental development tax credit ¹	110	108	112
<ul style="list-style-type: none"> See description under Table A1.1.2. 			
Small business corporate income tax rate	1,560	2,175	1,750
<ul style="list-style-type: none"> Provides a reduced income tax rate for Canadian-controlled private corporations on active business income up to \$500,000. The small business corporate income tax rate was reduced to 2 per cent from 2.5 per cent effective April 1, 2017. Includes savings for credit unions, which are also reported below. Introduced in 1975. 			
Small business corporate income tax rate for credit unions	31	44	35
<ul style="list-style-type: none"> Provides a reduced income tax rate for credit unions on a portion of taxable income. Introduced in 1977. This tax credit expenditure reflects the savings provided to credit unions from the small business rate. In 2017, expanded access for credit unions to the provincial small business rate continued despite the phase-out of the corresponding federal measure. 			
Federal Measure ²			
Charitable donations deduction	87	90	95
<ul style="list-style-type: none"> Generally permits corporations to deduct charitable donations made to registered charities up to a maximum of 75 per cent of the corporation's taxable income. The limit may be exceeded for donations of certain items. Encourages corporations to make donations to charities. Introduced in 1929 for certain charities, and expanded to all charities by 1933. 			

¹ The scientific research and experimental development tax credit has a refundable component, which is reported in Table A1.1.2.

² The deduction for corporate charitable donations is a federal measure but the estimate shows only the foregone provincial revenue. This is calculated from the 2022 federal cost projection as reported in the Government of Canada's *Report on Federal Tax Expenditures 2022* by applying British Columbia's share of corporate taxable income and the relevant tax rates to the federal estimate.

Table A1.3 Property Taxes – Tax Expenditures

	2021/22 Actual Cost (\$ millions)	2022/23 Estimated Cost (\$ millions)	2023/24 Planned Cost (\$ millions)
School and Rural Area Property Tax			
Assessment exemption of \$10,000 for business properties ¹	5	5	5
<ul style="list-style-type: none"> Assessed improvement values for property tax are reduced by \$10,000 for each industrial and business property. Introduced in 1984. 			
Overnight tourist accommodation assessment relief ¹	2	2	2
<ul style="list-style-type: none"> Reduces the taxable assessed value of smaller tourist accommodation properties. Introduced in 1988. Assessment reductions for properties in rural areas were increased in 2016. 			
Home owner grant	878	892	910
<ul style="list-style-type: none"> Reduces property taxes for Canadians and permanent residents of Canada who use the property as their principal residence. The benefit relative to tax paid is greater for lower-valued homes. The grant is phased out on properties with an assessed value above a threshold value. Low-income seniors and some other low-income individuals may be eligible for a low-income grant supplement if some or all of the grant is reduced because of the phase out. The grant is up to \$275 higher for seniors, eligible veterans, and people with disabilities. The northern and rural area home owner benefit was introduced in 2011, which provides a \$200 higher grant outside the Metro Vancouver, Capital, and Fraser Valley 			

regional districts.

- Introduced in 1957.

1 Estimates are for the most recent calendar year of the fiscal year and include only school and rural area property taxes levied by the Province.



Table A1.3 Property Taxes – Tax Expenditures (continued)

	2021/22 Actual Cost (\$ millions)	2022/23 Estimated Cost ¹ (\$ millions)
Property Transfer Tax		
Exemptions for the following:		
First time home buyers	65	41
<ul style="list-style-type: none"> • Exempts Canadian citizens and permanent residents of Canada who purchase their first home. • The homeowner must live in the home as their principal residence for at least one year after purchase and the property must have a fair market value of \$500,000 or less. A phase out applies for homes up to \$525,000. • Introduced in 1994. 		
Newly built home	84	51
<ul style="list-style-type: none"> • Exempts Canadian citizens and permanent residents of Canada from property transfer tax for a newly built home with a fair market value of up to \$750,000. A partial exemption applies up to \$800,000. • The homeowner must live in the home for at least one year after purchase. There is no requirement to live in B.C. before the purchase. • Introduced in 2016. 		
Property transfers between related individuals	212	223
<ul style="list-style-type: none"> • Longstanding exemption for spousal and intergenerational transfers for principal residences, recreational properties, family farms, and in the event of a division of property due to divorce or marital breakdown. Available to Canadian citizens and permanent residents of Canada. 		
Property transfers to municipalities, regional districts, hospital districts, library boards, school boards, water districts	21	22
<ul style="list-style-type: none"> • Longstanding exemption for transfers to specified public bodies. 		
Property transfers to charities registered under the <i>Income Tax Act</i> (Canada)	15	18
<ul style="list-style-type: none"> • Longstanding exemption for transfers of properties to a registered charity or a specified individual where the land will be used for a charitable purpose. 		
Speculation and Vacancy Tax ²		
\$2,000 tax credit for B.C. residents	4	
<ul style="list-style-type: none"> • Provides a tax credit of up to \$2,000 for owners who are B.C. residents on the first \$400,000 of their property value subject to the tax. 		
Income tax credit for non-B.C. residents who pay B.C. income tax	2	
<ul style="list-style-type: none"> • Provides a tax credit to reduce a non-B.C. resident's tax payable based on their B.C. income. 		
Exemptions for the following: ³		
Recently acquired or inherited property	122	
<ul style="list-style-type: none"> • Provides an exemption from tax for a property that is purchased or acquired in the calendar year. 		
Temporary extended absence	3	
<ul style="list-style-type: none"> • Provides an exemption from tax when an owner is absent from their principal residence. 		
Separation or divorce	4	
<ul style="list-style-type: none"> • Provides an exemption from tax for owners who are going through a separation or divorce. 		
Death of an owner	22	
<ul style="list-style-type: none"> • Provides an exemption from tax for owners in the calendar year of an owner's death and the following year. 		
Rental restricted property	27	
<ul style="list-style-type: none"> • Provides a temporary exemption from tax for property with a rental restriction bylaw or covenant until 2022. 		
Hazardous or damaged residential property	13	
<ul style="list-style-type: none"> • Provides an exemption from tax for property that is damaged by natural disaster or is uninhabitable. 		
Strata accommodation property	3	
<ul style="list-style-type: none"> • Provides an exemption from tax for property that is a strata hotel. 		
Daycares	2	
<ul style="list-style-type: none"> • Provides an exemption from tax for property that is used as a licenced daycare. 		

1 Future costs for first time home buyers' program and newly built home exemption will vary depending on completion and sale of new homes below the threshold value and by activity of first time buyers in the market. Other property transfer tax exemptions will be more stable over time.

2 Certain exemptions such as the principal residence exemption, occupied by a tenant exemption and land under development exemption, are intended to exclude principal residences, rental properties and properties under development from the tax base.

3 This is the value of the exemptions without applying any credits. Ownership percentage is assumed to be split into equal parts based on the number of owners on title (e.g., if a property has 3 owners, each owner is assumed to have 1/3 ownership). The tax rate of either 0.5 per cent or 2 per cent based on their ownership type is then applied to their ownership percentage.

Table A1.4 Consumption Taxes – Tax Expenditures

	2021/22 Estimated Cost ¹ (\$ millions)	2022/23 Estimated Cost (\$ millions)	2023/24 Planned Cost (\$ millions)
Fuel Taxes ²	4	5	5
Exemption for alternative fuels ³			
• Exempts hydrogen, natural gas, and gasoline and diesel that contains at least 85 per cent methanol from motor fuel tax.			
• Introduced in 1982.			
Exemption for international flights (jet fuel)	9	13	13
• Exempts fuel purchased by interjurisdictional airlines from motor fuel tax.			
• Introduced in 2012.			
Exemptions for farmers ²	10	12	15
• Exempts coloured gasoline and coloured diesel purchased by qualifying farmers from motor fuel and carbon tax.			
• Introduced in 2008 for motor fuel tax and 2014 for carbon tax.			
Provincial Sales Tax ⁴			
Rebate for select machinery and equipment	124	142	-
• Provided, as part of B.C.'s Economic Recovery Plan, a temporary rebate to encourage business investment.			
Exemptions for the following:			
Food for human consumption ⁵	1,608	1,716	1,831
• Provides an exemption to reduce the cost of basic necessities.			
Production machinery and equipment	186	186	200
• Provides an exemption to help reduce the cost of certain machinery and equipment for businesses in the manufacturing, oil and gas, mining, and logging industries.			
Residential energy (e.g., electricity, natural gas, fuel oil)	285	308	337
• Provides an exemption to reduce the cost of residential energy.			
Non-residential electricity	198	197	199
• Provides an exemption to help businesses become more competitive and support increased investment, growth and job creation. Phased in starting January 1, 2018 and fully implemented on April 1, 2019.			
Prescription and non-prescription drugs, vitamins, and certain other health care products	295	300	313
• Provides exemptions to reduce the cost of certain drugs, vitamins and health care products.			
Children's clothing and footwear	41	40	39
• Provides an exemption to reduce the cost of clothing and footwear for children under 15.			
Clothing patterns and fabrics	8	8	8
• Provides an exemption to reduce the cost of patterns, yarns, natural fibres, threads and fabric that are commonly used in making or repairing clothing.			
Specified school supplies	41	41	42
• Provides an exemption to reduce the cost of school supplies.			
Books, magazines, and newspapers	45	45	47
• Provides an exemption to reduce the cost of reading material.			
Basic land-line telephone and cable service	54	54	54
• Provides exemptions to reduce the cost of basic land-line telephone and basic cable television service.			
"1-800" and equivalent telephone services	5	5	5
• Provides an exemption to reduce the cost of offering toll-free telephone services.			
Specified safety equipment	43	43	43
• Provides exemptions to reduce the cost of specified protective gear and safety equipment.			

1 Exemptions are largely point-of-sale exemptions and can only be estimated unlike expenditures provided through the income or property tax systems.

2 Estimate is for both motor fuel tax and carbon tax.

3 Exemption for natural gas began in 1982. The exemption was expanded to include gasoline and diesel with at least 85 per cent methanol in 1992, hydrogen used in a fuel cell vehicle in 2009, and hydrogen used in an internal combustion engine vehicle in 2022.

4 Estimates are based on internal data, publicly available industry data and Statistics Canada data. All exemptions for provincial sales tax existed prior to the implementation of the *Provincial Sales Tax Act* in 2013 except for the exemption for non-residential electricity, which was introduced in 2018, and the expansion of the exemption for bicycles and tricycles in 2021 to include electric bicycles and tricycles.

5 Effective April 1, 2021, carbonated sodas and certain other beverages became subject to provincial sales tax.



Table A1.4 Consumption Taxes – Tax Expenditures (continued)

	2021/22 Estimated Cost ¹ (\$ millions)	2022/23 Estimated Cost (\$ millions)	2023/24 Planned Cost (\$ millions)
Provincial Sales Tax²			
Exemptions for the following:			
Labour to repair major household appliances, clothing, and footwear	16	17	18
• Provides exemptions to reduce the cost of repairing certain essentials.			
Livestock for human consumption and feed, seed, and fertilizer	81	87	91
• Provides exemptions to reduce the cost of animals that are part of the food system.			
Specified energy conservation equipment	23	23	23
• Provides exemptions to reduce the cost of certain energy conservation equipment.			
Bicycles and adult-sized tricycles	22	24	24
• Provides exemptions to reduce the cost of non-motorized bicycles, adult-sized tricycles, and parts and services. Expanded on April 21, 2021 to include electric bicycles, electric adult-sized tricycles, conversion kits, and parts and services.			
Used zero-emission vehicles	2	21	29
• Provides an exemption to reduce the cost of used zero-emission vehicles.			
• Introduced on February 23, 2022. Sunset date of February 22, 2027.			
• Sunset date of February 22, 2027.			
Heat pumps	-	8	8
• Provides an exemption to reduce the cost of heat pumps. Introduced on April 1, 2022.			

¹ Exemptions are largely point-of-sale exemptions and can only be estimated unlike expenditures provided through the income or property tax systems.

² Estimates are based on internal data, publicly available industry data and Statistics Canada data. All exemptions for provincial sales tax existed prior to the implementation of the *Provincial Sales Tax Act* in 2013 unless otherwise noted.

Table A1.5 Employer Health Tax – Tax Expenditures (Refundable Tax Credit)

	2021/22 Actual Cost (\$ millions)	2022/23 Estimated Cost (\$ millions)	2023/24 Planned Cost (\$ millions)
Increased Employment Incentive	28	2	-
• Provides a refundable tax credit to employers who increased their payroll for low- to middle-income workers between the third and fourth quarters of 2020.			
• Introduced for the quarter ended December 31, 2020 as part of B.C.'s Economic Recovery Plan.			
Relief for small businesses, charities, and non-profits	488	535	546
• Provides a tax exemption for employers with B.C. remuneration of \$500,000 or less, and a lower effective tax rate for employers with B.C. remuneration up to \$1.5 million.			
• Charities and not-for-profit employers are exempt on their first \$1.5 million of B.C. remuneration at a qualifying location, and receive a lower effective tax rate on B.C. remuneration of up to \$4.5 million at a qualifying location.			
• Introduced in 2019 with the employer health tax.			

Table A1.6 Insurance Premium Tax – Tax Expenditures

	2021/22 Actual Cost (\$ millions)	2022/23 Estimated Cost (\$ millions)	2023/24 Planned Cost (\$ millions)
Marine Insurance Exemption	3	3	3
• Provides an exemption for marine insurance other than pleasure craft insurance.			
• Introduced in 1957.			

Table A2 Interprovincial Comparisons of Tax Rates – 2023 (Rates known and in effect as of February 1, 2023)

Tax	British Columbia	Alberta	Saskatchewan	Manitoba	Ontario	Quebec	New Brunswick	Nova Scotia	Prince Edward Island	Newfoundland and Labrador
Corporate income tax (per cent of taxable income)										
General rate	12	8	12	12	11.5	11.5	14	14	16	15
Manufacturing rate ¹	12	8	10	12	10	11.5	14	14	16	15
Small business rate	2	2	0	0	3.2	3.2	2.5	2.5	1	3
Small business threshold (\$000s)	500	500	600	500	500	500	500	500	500	500
Corporation capital tax (per cent) Financial ²	<i>Nil</i>	<i>Nil</i>	0.7/4	6	<i>Nil</i>	1.25	4/5	4	5	6
Payroll tax (per cent) ³	1.95	<i>Nil</i>	<i>Nil</i>	2.15	1.95	4.26	<i>Nil</i>	<i>Nil</i>	<i>Nil</i>	2
Insurance premium tax (per cent) ⁴	2/7	3/4	3/4	2/4	2/3.5	3.3	2/3	3/4	3.75/4	5
Fuel tax (cents per litre) ⁵										
Gasoline	25.55	11.05	26.05	25.05	29.86	32.43	34.75	27.85	32.44	39.00
Diesel	28.01	13.41	28.41	27.41	37.38	40.04	50.29	34.37	48.83	50.34
Sales tax (per cent) ⁶ General rate	7	<i>Nil</i>	6	7	8	9.975	10	10	10	10
Tobacco tax (\$per carton of 200 cigarettes) ⁷	75.95	55	66.97	70.60	47.22	29.80	65.29	74.09	74.09	80.64

¹ In British Columbia (and some other provinces), the general rate applies to income from manufacturing and processing.

² Saskatchewan provides a lower rate for small financial corporations, while Manitoba exempts small financial corporations from taxation. Quebec's tax only applies to life insurance companies. New Brunswick generally applies a 4 per cent tax on financial institutions with a 5 per cent tax on banks specifically. Saskatchewan, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador each provide capital tax deductions.

³ Provinces with payroll taxes provide payroll tax relief for small businesses. Quebec levies a compensation tax of up to 2.8 per cent on salaries and wages paid by financial institutions other than insurance corporations which are taxed at a rate of 0.3 per cent.

⁴ Lower rates apply to premiums for life, sickness, and accident insurance; higher rates apply to premiums for property insurance including automobile insurance. In British Columbia, the highest rate applies to unlicensed insurance. Quebec's rate includes the 0.3 per cent rate of compensation tax levied on insurance corporations. In Saskatchewan, Manitoba, Ontario, Quebec, and Newfoundland and Labrador, sales taxes also apply to certain insurance premiums except, generally, those related to individual life and health.

⁵ Tax rates are for regular fuel used on highways and include all provincial taxes payable by consumers at the pump. The British Columbia rates include 6.75 cents per litre dedicated to the BC Transportation Financing Authority and the carbon tax rates of 11.05 cents per litre for gasoline and 13.01 cents per litre for diesel. The British Columbia rates do not include regional taxes that increase the gasoline and diesel rates by 18.5 cents per litre in the South Coast British Columbia Transportation Authority service region and by 5.5 cents per litre in the Capital Regional District. The rates for Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador include provincial sales tax based on average pump prices as of December 2022. The rates for Alberta, Saskatchewan, Manitoba, and Ontario include federal carbon pricing backstop rates of 11.05 cents per litre for gasoline and 13.41 cents per litre for diesel. Federal carbon pricing backstop rates will apply in Newfoundland and Labrador, Nova Scotia, and Prince Edward Island beginning July 1, 2023. The rates for New Brunswick, Prince Edward Island and Newfoundland and Labrador include provincial carbon tax rates of 11.05 cents per litre for gasoline and 13.41 cents per litre for diesel. In Alberta, fuel tax rates, including gas and diesel, are adjusted quarterly based on an average West Texas Intermediate price within a given period, and fuel tax rates are currently at zero as a temporary measure until June 30, 2023. The temporary fuel tax reduction in Newfoundland and Labrador has not been included as it will expire on March 31, 2023. The temporary fuel tax reduction in Ontario has been included as it is in effect until December 31, 2023. Quebec's rates do not include increased or reduced regional tax rates, such as an additional 3 cents per litre on gasoline in the Montreal area.

⁶ Tax rates shown are statutory rates. Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador have harmonized their sales taxes with the federal GST. Alberta imposes a 4 per cent tax on short-term rental accommodation.

⁷ Includes estimated provincial sales tax / provincial portion of the harmonized sales tax in all provinces except Alberta and Quebec.

Table A3 Comparison of Provincial and Federal Taxes by Province – 2023

Tax	British Columbia	Alberta	Saskatchewan	Manitoba	Ontario	Quebec	New Brunswick	Nova Scotia	Prince Edward Island	Newfoundland and Labrador
Two Income Family of Four - \$120,000						(\$)				
1. Provincial Income Tax	4,902	6,381	6,500	9,225	6,337	10,480	8,859	11,250	10,372	9,344
Net Child Benefits	(319)	0	0	--	0	(2,867)	0	0	--	0
2. Property Tax - Gross	5,608	4,629	3,044	5,377	8,998	4,331	5,120	5,902	6,132	2,717
- Net	5,038	4,629	3,044	5,377	8,998	4,331	5,120	5,902	6,132	2,717
3. Sales Tax	1,942	0	1,712	1,843	2,764	3,384	3,409	3,198	3,232	3,392
4. Fuel Tax	218	98	225	210	135	288	163	233	127	191
5. Net Carbon Tax	482	(1,055)	(942)	(593)	(751)	--	202	--	202	202
6. Total Provincial Tax	12,263	10,053	10,539	16,062	17,483	15,617	17,752	20,583	20,066	15,845
7. Federal Income Tax	12,595	12,595	12,595	12,595	12,595	12,561	12,595	12,595	12,595	12,595
8. Net Federal GST	1,805	1,767	1,765	1,709	1,768	1,793	1,716	1,667	1,685	1,706
9. Total Tax	26,663	24,416	24,898	30,365	31,846	29,971	32,063	34,844	34,346	30,146
Two Income Family of Four - \$90,000										
1. Provincial Income Tax	2,783	3,664	3,142	5,467	2,643	5,898	5,050	6,690	6,247	5,345
Net Child Benefits	(1,403)	0	0	--	0	(4,001)	0	0	--	0
2. Property Tax - Gross	3,074	2,600	2,627	4,277	5,663	4,126	4,485	5,240	3,166	2,296
- Net	2,504	2,600	2,627	4,277	5,663	4,126	4,485	5,240	3,166	2,296
3. Sales Tax	1,620	0	1,425	1,532	2,312	2,881	2,839	2,678	2,695	2,829
4. Fuel Tax	218	98	225	210	135	288	163	233	127	191
5. Net Carbon Tax	326	(1,133)	(1,023)	(673)	(839)	--	202	--	202	202
6. Total Provincial Tax	6,047	5,229	6,395	10,813	9,914	9,193	12,740	14,841	12,437	10,864
7. Federal Income Tax	7,330	7,330	7,330	7,330	7,330	7,312	7,330	7,330	7,330	7,330
8. Net Federal GST	1,505	1,458	1,469	1,421	1,479	1,527	1,429	1,395	1,405	1,423
9. Total Tax	14,882	14,017	15,194	19,563	18,723	18,032	21,500	23,566	21,171	19,617
Single Parent with One Child - \$60,000										
1. Provincial Income Tax	1,852	1,101	1,088	3,240	1,888	2,435	3,004	4,799	4,069	3,861
Net Child Benefits	(875)	(62)	0	--	0	(2,445)	0	0	--	0
2. Property Tax	--	--	--	--	--	--	--	--	--	--
3. Sales Tax	1,196	0	1,076	1,149	1,708	2,171	1,883	1,982	1,941	2,092
4. Fuel Tax	218	98	225	210	135	288	163	233	127	191
5. Net Carbon Tax	26	(921)	(822)	(522)	(654)	--	202	--	202	202
6. Total Provincial Tax	2,417	216	1,568	4,077	3,078	2,450	5,253	7,014	6,339	6,347
7. Federal Income Tax	3,881	3,881	3,881	3,881	3,881	3,868	3,881	3,881	3,881	3,881
8. Net Federal GST	1,077	1,076	1,075	1,030	1,058	1,115	1,040	998	1,015	1,017
9. Total Tax	7,375	5,172	6,523	8,988	8,016	7,434	10,174	11,892	11,234	11,245
Unattached Individual - \$30,000										
1. Provincial Income Tax	445	606	629	1,226	-723	-97	927	1,158	1,502	1,451
2. Property Tax	--	--	--	--	--	--	--	--	--	--
3. Sales Tax	478	0	431	469	573	872	573	826	707	389
4. Fuel Tax	218	98	225	210	135	288	163	233	127	191
5. Net Carbon Tax	(118)	(646)	(601)	(446)	(537)	--	202	--	202	202
6. Total Provincial Tax	1,023	58	684	1,459	-551	1,063	1,866	2,217	2,539	2,234
7. Federal Income Tax	1,826	1,826	1,826	1,826	1,826	1,820	1,826	1,826	1,826	1,826
8. Net Federal GST	(39)	(42)	(42)	(53)	(16)	(22)	(42)	(52)	(56)	(48)
9. Total Tax	2,810	1,842	2,468	3,233	1,259	2,861	3,650	3,992	4,310	4,012



Table A3 Comparison of Provincial and Federal Taxes by Province – 2023 (continued)

Tax	British Columbia	Alberta	Saskatchewan	Manitoba	Ontario	Quebec	New Brunswick	Nova Scotia	Prince Edward Island	Newfoundland and Labrador
Unattached Individual - \$80,000										
					(\$)					
1. Provincial Income Tax	3,912	5,192	6,349	6,962	4,974	8,470	7,033	8,951	8,214	7,505
2. Property Tax - Gross	2,116	1,983	2,681	3,508	4,894	2,750	3,634	5,091	4,455	1,789
- Net	1,546	1,983	2,681	3,508	4,894	2,750	3,634	5,091	4,455	1,789
3. Sales Tax	1,041	0	904	996	1,479	1,741	1,807	1,682	1,705	1,791
4. Fuel Tax	218	98	225	210	135	288	163	233	127	191
5. Net Carbon Tax	379	(343)	(280)	(130)	(168)	--	202	--	202	202
6. Total Provincial Tax	7,097	6,929	9,878	11,546	11,314	13,249	12,839	15,956	14,703	11,478
7. Federal Income Tax	10,008	10,008	10,008	10,008	10,008	9,982	10,008	10,008	10,008	10,008
8. Net Federal GST	963	941	921	910	945	917	909	875	888	900
9. Total Tax	18,069	17,878	20,807	22,464	22,267	24,147	23,756	26,839	25,599	22,387
Senior Couple with Equal Pension Incomes - \$40,000										
1. Provincial Income Tax	0	0	(462)	(39)	(1,689)	(1,073)	0	462	808	0
2. Property Tax - Gross	3,074	2,600	2,627	4,277	5,663	4,126	4,485	5,240	3,166	2,296
- Net	2,229	2,600	2,627	4,277	5,663	4,126	4,485	5,240	3,166	2,296
3. Sales Tax	905	0	821	867	1,095	1,556	1,160	1,485	1,338	1,413
4. Fuel Tax	218	98	225	210	135	288	163	233	127	191
5. Net Carbon Tax	(46)	(631)	(540)	(291)	(382)	--	202	--	202	202
6. Total Provincial Tax	3,305	2,067	2,670	5,023	4,822	4,897	6,011	7,420	5,642	4,103
7. Federal Income Tax	0	0	0	0	0	0	0	0	0	0
8. Net Federal GST	304	297	306	264	272	288	267	234	273	308
9. Total Tax	3,609	2,364	2,976	5,286	5,094	5,184	6,278	7,653	5,915	4,411

Personal Income Tax

- Income tax is based on basic personal credits, applicable credits and typical major deductions at each income level. Quebec residents pay federal income tax less an abatement of 16.5 per cent of basic federal tax. This abatement has been used to reduce Quebec provincial tax rather than federal tax, for comparative purposes.
- The amounts noted for each family is their family total income. Total income is used for these tables as it provides a more accurate view of the taxes paid by a family at a particular level of earnings. The two income family of four with \$120,000 income is assumed to have one spouse earning \$80,000 and the other \$40,000, the family with \$90,000 income is assumed to have one spouse earning \$50,000 and the other \$40,000 and each spouse in the senior couple is assumed to receive \$20,000. The senior couple is assumed to have pension income and the remaining representative families are assumed to have employment income.

Net Child Benefits

- Net child benefits are provincial measures affecting payments to families with children. Provincial child benefit measures are available in British Columbia (BC Family Benefit), Alberta (Alberta Child and Family Benefit), Ontario (Child Benefit), Quebec (Child Assistance Payments), New Brunswick (Child Tax Benefit), Nova Scotia (Child Benefit), and Newfoundland and Labrador (Child Benefit).
- The single parent is assumed to have one child aged 5. The family earning \$90,000 income is assumed to have two children aged 5 and 7. The family earning \$120,000 income is assumed to have two children aged 15 and 17.

Property Tax

- Property taxes are based on a representative two storey home, townhouse or condominium in a major city in each respective province.
- It is assumed that the single parent and the individual at \$30,000 income rent accommodation, the family at \$90,000 income and senior couple own townhouses, the family at \$120,000 income owns a single family detached home, and the individual at \$80,000 income owns a condominium in a major city for each province. Net local and provincial property taxes are estimated as taxes owing after credits provided through the property tax system are subtracted.

Sales Tax

- Estimates are based on expenditure patterns from the Survey of Household Spending. In estimating individual and family taxable consumption, disposable income is reduced by estimated federal income taxes and provincial income taxes. In addition, the single individual with \$80,000 income, family with \$90,000 income and family with \$120,000 income are assumed to have savings equal to 5 per cent of their income. For each family, disposable income is distributed among expenditures using the consumption pattern of a typical family with the relevant characteristics as estimated using family expenditure data, and the relevant sales tax component is extracted. Sales tax includes: provincial retail sales taxes in British Columbia, Saskatchewan, and Manitoba; Quebec's value added tax; the provincial component of the HST in Ontario, New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland and Labrador; and Alberta's Tourism Levy. Sales tax estimates have been reduced by sales tax credits where applicable.

Fuel and Carbon Taxes

- Fuel tax is based on annual consumption: all families are assumed to consume 1,500 litres of gasoline.

- Net carbon tax is estimated as carbon tax liabilities minus rebates such as B.C.'s climate action tax credit, where applicable. Carbon tax liabilities are based on direct fuel charges on gasoline, natural gas and home heating fuel where such charges apply (fuel charges do not apply to home heating fuel in New Brunswick, Prince Edward Island and Newfoundland and Labrador). Estimated carbon tax liabilities are based on natural gas and home heating fuel consumption amounts from household energy consumption data produced by Statistics Canada and Natural Resources Canada. Carbon tax liabilities do not include the effect of cap-and-trade or output-based pricing systems.
- The federal government requires provinces to implement a price on carbon of at least \$65/tonne starting April 2023. Provinces that do not have a carbon pricing program will have the federal carbon pricing backstop rates applied to the price of the fuel. As of December 31, 2022, Ontario, Manitoba, Saskatchewan, and Alberta are subject to the federal carbon pricing on fuel purchases. Families in these provinces receive the federal climate action incentive to offset the cost of the carbon pricing.

Effective Tax Rates

- British Columbia taxes have been calculated using rates in effect for 2023. Taxes for other provinces were calculated using rates that were announced prior to February 1, 2023, and that come into effect during 2023.

Table A4 Interprovincial Comparisons of Provincial Personal Income Taxes Payable¹ – 2023 (Rates known as of February 1, 2023)

Taxable income	British Columbia	Alberta	Saskatchewan	Manitoba	Ontario	Quebec ²	New Brunswick	Nova Scotia	Prince Edward Island	Newfoundland and Labrador
Annual provincial taxes payable ³ (\$)										
\$ 10,000	0	0	0	0	0	0	0	0	0	0
\$ 20,000	0	0	108	816	0	0	0	590	322	0
\$ 30,000	520	693	1,079	1,845	300	1,097	1,035	1,503	1,588	1,527
\$ 40,000	1,275	1,617	2,049	2,897	1,210	2,404	2,201	2,987	2,809	2,331
\$ 50,000	1,845	2,542	3,020	4,088	2,334	3,887	3,276	4,470	4,121	3,604
\$ 60,000	2,574	3,466	4,184	5,280	3,230	5,535	4,600	5,957	5,432	4,982
\$ 70,000	3,321	4,424	5,389	6,508	4,121	7,194	5,958	7,641	6,932	6,392
\$ 80,000	4,091	5,424	6,639	7,783	5,186	8,856	7,358	9,337	8,602	7,842
\$ 100,000	5,857	7,424	9,139	11,251	7,228	12,179	10,237	12,724	11,942	10,956
\$ 125,000	8,831	9,924	12,264	15,601	11,394	17,214	14,237	17,099	16,478	14,906
\$ 150,000	12,436	12,566	15,535	19,951	15,747	22,579	18,237	21,474	21,071	18,883
Provincial personal income taxes as a per cent of taxable income (%)										
\$ 10,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$ 20,000	0.0	0.0	0.5	4.1	0.0	0.0	0.0	3.0	1.6	0.0
\$ 30,000	1.7	2.3	3.6	6.1	1.0	3.7	3.4	5.0	5.3	5.1
\$ 40,000	3.2	4.0	5.1	7.2	3.0	6.0	5.5	7.5	7.0	5.8
\$ 50,000	3.7	5.1	6.0	8.2	4.7	7.8	6.6	8.9	8.2	7.2
\$ 60,000	4.3	5.8	7.0	8.8	5.4	9.2	7.7	9.9	9.1	8.3
\$ 70,000	4.7	6.3	7.7	9.3	5.9	10.3	8.5	10.9	9.9	9.1
\$ 80,000	5.1	6.8	8.3	9.7	6.5	11.1	9.2	11.7	10.8	9.8
\$ 100,000	5.9	7.4	9.1	11.3	7.2	12.2	10.2	12.7	11.9	11.0
\$ 125,000	7.1	7.9	9.8	12.5	9.1	13.8	11.4	13.7	13.2	11.9
\$ 150,000	8.3	8.4	10.4	13.3	10.5	15.1	12.2	14.3	14.0	12.6

¹ Calculated for a single individual with wage income and claiming credits for Canada Pension Plan and Quebec Pension Plan contributions, Employment Insurance premiums, Quebec Parental Insurance Plan premiums, and the basic personal amount.

² Quebec residents pay federal tax less an abatement of 16.5 per cent of federal tax. In the table, the Quebec abatement has been used to reduce Quebec provincial personal income tax for comparative purposes.

³ Includes provincial low income reductions, surtaxes payable in Ontario and Prince Edward Island, and the Ontario Health Premium tax. Excludes credits for sales and property tax credits.

Table A4.1 Net Provincial Taxes Since Budget 2016

Tax	2016	2017	2018	2019	2020	2021	2022	2023
\$30,000 of Family Net Income								
1. MSP Premiums	0	0	0	0	--	--	--	--
2. Provincial Income Tax	0	0	0	0	(1,000)	0	0	0
3. Early Childhood Tax Benefit	(660)	(660)	(660)	(660)	(495)	--	--	--
4. BC Family Benefit	--	--	--	--	(600)	(2,406)	(2,422)	(2,763)
5. Carbon Tax	(126)	(126)	(129)	(150)	(645)	(193)	(159)	(955)
6. Sales Tax	818	830	839	845	940	1,022	1,022	1,008
7. Fuel Tax	145	145	145	145	145	145	145	145
8. Net Provincial Tax	<u>177</u>	<u>189</u>	<u>195</u>	<u>180</u>	<u>(1,655)</u>	<u>(1,432)</u>	<u>(1,414)</u>	<u>(2,565)</u>
\$60,000 of Family Net Income								
1. MSP Premiums	1,800	1,800	900	900	--	--	--	--
2. Provincial Income Tax	1,714	1,663	1,595	1,505	416	1,361	1,274	1,039
3. Early Childhood Tax Benefit	(660)	(660)	(660)	(660)	(495)	--	--	--
4. BC Family Benefit	--	--	--	--	(345)	(1,380)	(1,380)	(1,665)
5. Carbon Tax	208	208	233	261	(224)	217	188	(620)
6. Sales Tax	958	969	1,003	1,025	1,164	1,210	1,363	1,391
7. Fuel Tax	218	218	218	218	218	218	218	218
8. Net Provincial Tax	<u>4,238</u>	<u>4,198</u>	<u>3,289</u>	<u>3,249</u>	<u>734</u>	<u>1,626</u>	<u>1,663</u>	<u>363</u>
\$80,000 of Family Net Income								
1. MSP Premiums	1,800	1,800	900	900	--	--	--	--
2. Provincial Income Tax	2,869	2,824	2,761	2,713	1,682	2,662	2,630	2,550
3. Early Childhood Tax Benefit	(660)	(660)	(660)	(660)	(495)	--	--	--
4. BC Family Benefit	--	--	--	--	(345)	(1,380)	(1,380)	(1,655)
5. Carbon Tax	236	236	265	305	(59)	348	365	(220)
6. Sales Tax	1,174	1,184	1,215	1,245	1,357	1,491	1,552	1,565
7. Fuel Tax	218	218	218	218	218	218	218	218
8. Net Provincial Tax	<u>5,637</u>	<u>5,602</u>	<u>4,699</u>	<u>4,721</u>	<u>2,358</u>	<u>3,339</u>	<u>3,385</u>	<u>2,458</u>
\$100,000 of Family Net Income								
1. MSP Premiums	1,800	1,800	900	900	--	--	--	--
2. Provincial Income Tax	4,340	4,298	4,234	4,148	3,062	4,004	3,916	3,690
3. Early Childhood Tax Benefit	(660)	(660)	(660)	(660)	(495)	--	--	--
4. BC Family Benefit	--	--	--	--	(145)	(598)	(649)	(1,057)
5. Carbon Tax	269	269	303	348	86	397	407	196
6. Sales Tax	1,434	1,447	1,480	1,527	1,633	1,659	1,659	1,829
7. Fuel Tax	290	290	290	290	290	290	290	290
8. Net Provincial Tax	<u>7,473</u>	<u>7,444</u>	<u>6,547</u>	<u>6,553</u>	<u>4,431</u>	<u>5,752</u>	<u>5,623</u>	<u>4,948</u>

Personal Income Tax

- For each family, the amount noted is the family net income. Net income forms the basis of many benefits provided through the tax system and, therefore, will provide a more accurate illustration of benefits received and premiums paid by a family at their respective family net income level. Income tax is calculated based on applicable tax rates and credits. All families are assumed to have each spouse earning an equal amount of employment income.
- Families are assumed to have two children aged 5 and 12.

Net Child Benefits

- Net child benefits are provincial measures affecting payments to families with children. The BC early childhood tax benefit was in effect until September 2020. The BC Family Benefit, formerly the BC Child Opportunity Benefit, is effective October 1, 2020.

Sales, Fuel and Carbon Tax Estimates

- Disposable income is estimated based on the total amounts received in 2016 and then adjusted for inflation. In estimating taxable consumption, disposable income is reduced by 20 per cent to reflect rent. Cost of groceries and utilities are estimated based on the Survey of Household Spending and subtracted, thereafter.
- For each family, income after rent, groceries and utilities is distributed among the remaining expenditures using the consumption pattern of a typical family with two children estimated based on expenditure patterns from the Survey of Household Spending. The relevant sales tax component is extracted based on the estimates.

- Fuel tax is based on annual consumption: 1,000 litres of fuel for the family at \$30,000; 1,500 litres of fuel for the family at \$60,000 and at \$80,000; and 2,000 of fuel for the family at \$100,000.
- Net carbon tax is estimated as carbon tax liabilities minus the BC climate action tax credit. This includes the temporary enhancements for October 2022, January 2023, and April 2023, as well as the increase for the July 2023 to June 2024 period. Carbon tax liabilities are based on direct fuel charges on gasoline, natural gas and home heating fuel. Estimated carbon tax liabilities are based on natural gas and home heating fuel consumption amounts from household energy consumption data from Natural Resources Canada.

Health Care Premiums

- B.C. Medical Services Plan premiums were eliminated January 1, 2020. This table assumes that the full Medical Services Plan premium was paid by the family and not paid by the employer.

COVID-19 Relief in 2020

- As part of COVID-19 relief, a one-time enhancement to the climate action tax credit was paid with the July 2020 payment. The amount of the benefit is included in net carbon taxes.
- The BC Recovery Benefit provided families up to \$1,000 per family reduced by family net income over \$125,000. Payments for the benefit commenced in December 2020. The amount of the benefit is net against provincial income taxes for 2020.

Table A5 Material Assumptions – Revenue

Revenue Source and Assumptions (\$ millions unless otherwise specified)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	2023/24 Sensitivities
Personal income tax *	17,712	15,953	16,705	17,519	
<u>Current calendar year assumptions</u>					
Household income growth	7.1%	6.1%	4.3%	4.1%	+/- 1 percentage point change in 2023 B.C. household income growth equals +/- \$140 to \$160 million
Employee compensation growth	11.3%	6.3%	5.2%	4.4%	
Tax base growth	6.2%	6.0%	4.3%	4.0%	
Average tax yield	6.38%	6.36%	6.38%	6.44%	
Current-year tax	14,713	15,528	16,252	17,067	
Prior year's tax assessments	510	520	530	540	
Unapplied taxes	100	100	100	100	
B.C. Tax Reduction	(197)	(205)	(210)	(215)	
Non-refundable B.C. tax credits	(176)	(176)	(176)	(176)	
Policy neutral elasticity **	0.8	0.9	1.1	1.2	+/- 0.5 change in 2023 B.C. policy neutral elasticity equals +/- \$440 to \$460 million
<u>Fiscal year assumptions</u>					
Prior-year adjustment	2,554				
<u>2021 Tax-year</u>					
2021 Assumptions					
Household income growth	5.5%				+/- 1 percentage point change in 2022 B.C. household or taxable income growth equals +/- \$170 to \$190 million one-time effect (prior-year adjustment) and could result in an additional +/- \$140 to \$160 million base change in 2023/24
Tax base growth	9.9%				
Average 2021 tax yield	6.42%				
2021 tax	13,940				
2020 & prior year's tax assessments	498				
Unapplied taxes	230				
B.C. Tax Reduction	(184)				
Non-refundable B.C. tax credits	(170)				
Policy neutral elasticity **	3.6				
* Reflects information as at January 23, 2023					
** Per cent growth in current year tax revenue (excluding policy measures) relative to per cent growth in household income (calendar year).					
Corporate income tax *	10,519	5,938	6,451	6,503	
<u>Components of revenue (fiscal year)</u>					
Installments – subject to general rate	8,528	6,879	6,735	6,757	
Installments – subject to small business rate	435	350	335	336	
Non-refundable B.C. tax credits	(232)	(187)	(172)	(177)	
Advance installments	8,731	7,042	6,898	6,916	
Prior-year settlement payment	1,788	(1,104)	(447)	(413)	
<u>Current calendar year assumptions</u>					
National tax base (\$ billions)	620.0	547.0	565.0	572.0	+/- 1% change in the 2023 national tax base equals +/- \$70 to \$80 million
B.C. installment share of national tax base	14.0%	13.6%	13.0%	12.7%	
Effective percentage tax rates (% general/small business)	12.0 / 2.0	12.0 / 2.0	12.0 / 2.0	12.0 / 2.0	
Share of the B.C. tax base subject to the small business rate	24.0%	23.8%	23.0%	23.0%	+/- 1 percentage point change in the 2023 small business share equals +/- \$70 to \$80 million
B.C. tax base growth (post federal measures)	7.5%	-7.1%	0.9%	2.6%	
B.C. net operating surplus growth	13.5%	-14.5%	-7.0%	2.3%	
<u>2021 Tax-year</u>					
2021 Assumptions					
B.C. tax base growth (post federal measures)	35.7%				+/- 1% change in the 2022 B.C. tax base equals +/- \$60 to \$80 million one-time effect (prior-year adjustment) and could result in an additional installments payments of +/- \$80 to \$100 million in 2023/24
Share of the B.C. tax base subject to small business rate	24.2%				
B.C. net operating surplus growth	26.3%				
Gross 2021 tax	6,901				
Prior-year settlement payment	1,788				
Prior years losses/gains (included in above)	119				
Non-refundable B.C. tax credits	(212)				
* Reflects information as at January 23, 2023					

Cash received from the federal government is used as the basis for estimating revenue. Due to lags in the federal collection and installment systems, changes to the B.C. net operating surplus and tax base forecasts affect revenue in the succeeding year. The 2023/24 installments from the federal government reflects two-third of payments related to the 2023 tax year (paid during Apr-July 2023 and adjusted in Sept and Dec) and one-third of 2024 payments. Installments for the 2023 (2024) tax year are based on B.C.'s share of the national tax base for the 2022 (2023) tax year and a forecast of the 2023 (2024) national tax base. B.C.'s share of the 2021 national tax base was 13.8%, based on tax assessments as of December 31, 2022. Cash adjustments for any under/over payments from the federal government in respect of 2022 will be received/paid on March 31, 2024.



Table A5 Material Assumptions – Revenue (continued)

Revenue Source and Assumptions (\$ millions unless otherwise specified)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	2023/24 Sensitivities
Employer health tax	2,675	2,731	2,874	3,000	
Employee compensation growth	11.3%	6.3%	5.2%	4.4%	+/- 1 percentage point change in the 2023 employee compensation growth equals up to +/- \$25 million
Provincial sales tax	9,693	10,187	10,584	11,038	
Provincial sales tax base growth (fiscal year)	7.5%	3.2%	3.9%	4.3%	+/- 1 percentage point change in the 2023 consumer expenditure growth equals up to +/- \$20 to \$30 million
<u>Calendar Year nominal expenditure</u>					
Consumer expenditures on durable goods	-4.3%	-3.6%	0.1%	2.6%	
Consumer expenditures on goods and services	9.6%	6.9%	4.9%	4.2%	
Business investment	11.5%	1.4%	5.5%	7.0%	
Other	18.3%	3.4%	2.7%	4.9%	
<u>Components of Provincial sales tax revenue</u>					+/- 1 percentage point change in the 2023 business investment growth equals up to +/- \$10 to \$20 million
Consolidated Revenue Fund	9,686	10,178	10,575	11,029	
BC Transportation Financing Authority	7	9	9	9	
Fuel and carbon taxes	3,272	3,883	4,107	4,446	
<u>Calendar Year</u>					
Real GDP	2.8%	0.4%	1.5%	2.4%	
Gasoline volumes	1.8%	0.0%	-1.0%	-3.0%	
Diesel volumes	8.0%	3.0%	2.0%	2.0%	
Natural gas volumes	0.5%	1.0%	1.0%	0.0%	
<u>Carbon tax rates (April 1)</u>					
Carbon dioxide equivalent emissions (\$/tonne)	50	65	80	95	
Natural gas (cents/gigajoule)	248.30¢	322.79¢	397.28¢	471.77¢	
Gasoline (cents/litre)	11.05¢	14.31¢	17.61¢	20.91¢	
Light fuel oil (cents/litre)	13.01¢	16.85¢	20.74¢	24.62¢	
<u>Components of revenue *</u>					
Consolidated Revenue Fund	576	582	583	579	
BC Transit	18	18	18	18	
BC Transportation Financing Authority	467	472	472	466	
Fuel tax revenue	1,061	1,072	1,073	1,063	
Carbon tax revenue	2,211	2,811	3,034	3,383	
Property taxes	3,253	3,488	3,644	3,827	
<u>Calendar Year</u>					
Consumer Price Index	6.9%	3.9%	2.5%	2.2%	+/- 1 percentage point change in 2023 new construction & inflation growth equals up to +/- \$30 million in residential property taxation revenue
Housing starts (units)	46,721	39,033	37,037	38,033	
Home owner grants (fiscal year)	892	910	928	947	
<u>Components of revenue</u>					
Residential (net of home owner grants)	1,330	1,434	1,536	1,611	+/- 1% change in 2023 total business property assessment value equals up to +/- \$20 million in non-residential property taxation revenue
Speculation and vacancy	90	90	90	90	
Non-residential	1,457	1,566	1,590	1,679	
Rural area	139	147	154	157	
Police	30	37	40	42	
BC Assessment Authority	105	107	109	108	
BC Transit	102	107	125	140	
Other taxes	3,590	3,144	3,456	3,619	
<u>Calendar Year</u>					
Population	2.2%	2.4%	1.9%	1.7%	
Residential sales value	-30.3%	-19.8%	20.5%	8.2%	+/- 1% change to 2023 residential sales value equals +/- \$20 million in property transfer revenue, depending on property values
Real GDP	2.8%	0.4%	1.5%	2.4%	
Nominal GDP	11.0%	2.8%	3.7%	4.2%	
<u>Components of revenue</u>					
Property transfer	2,250	1,799	2,101	2,254	
Additional Property Transfer Tax (included in above)	82	30	35	60	
Tobacco	565	565	565	565	
Insurance premium	775	780	790	800	



Table A5 Material Assumptions – Revenue (continued)

Revenue Source and Assumptions (\$ millions unless otherwise specified)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	2023/24 Sensitivities
Energy, sales of Crown land tenures, metals, minerals and other *	3,690	3,367	2,767	2,510	
Natural gas price					+/- \$0.25 change in the natural gas price equals +/- \$130 to \$150 million, including impacts on production volumes and royalty program credits, but excluding any changes from natural gas liquids revenue (e.g. butane, pentanes)
Plant inlet, \$C/gigajoule	3.81	3.04	2.69	2.55	
Sumas, \$US/MMBtu	4.62	3.99	3.84	3.77	
Natural gas production volumes					
Billions of cubic metres	66.3	72.2	74.0	73.8	
Petajoules	2,751	2,995	3,071	3,062	
Annual per cent change	9.8%	8.9%	2.5%	-0.3%	
Oil price (\$US/bbl at Cushing, OK)	92.07	80.79	77.47	76.22	Sensitivities can also vary significantly at different price levels
Auctioned land base (000 hectares)	11	11	20	20	+/- 1% change in natural gas volumes equals +/- \$20 million in natural gas royalties
Average bid price/hectare (\$)	200	275	300	200	+/- 1 cent change in the exchange rate equals +/- \$1 million in natural gas royalties
Cash sales of Crown land tenures	2	3	6	4	
Metallurgical coal price (\$US/tonne, fob Australia)	318	252	223	204	+/- \$10/bbl change in petroleum price equals +/- \$5 million in petroleum royalties
Copper price (\$US/lb)	3.74	3.56	3.73	3.85	+/- 12% change in natural gas liquids (equivalent to +/- \$10/bbl oil price) prices equals +/- \$80 to \$100 million in natural gas liquids royalties
Annual electricity volumes set by treaty (million mega-watt hours)	3.8	3.9	3.8	3.8	
Mid-Columbia electricity price (\$US/mega-watt hour)	92.85	107.84	99.14	94.52	
Exchange rate (US\$/C\$, calendar year)	76.8	74.7	77.4	78.6	
Components of revenue					
Bonus bid auctions:					+/- US\$20 change in the average metallurgical coal price
Deferred revenue	81	61	28	28	
Current-year cash (one-tenth)	-	-	1	-	equals +/- \$50 to \$80 million
Fees and rentals	50	50	49	49	+/- 10% change in the average Mid-Columbia electricity price equals +/- \$50 million
Total bonus bids, fees and rentals	131	111	78	77	
Natural gas royalties after deductions and allowances	2,206	2,016	1,648	1,518	
Petroleum royalties	48	37	32	29	
Columbia River Treaty electricity sales	478	522	468	463	
Oil and Gas Commission fees and levies	68	66	67	68	
Coal, metals and other minerals revenue:					Based on a recommendation from the Auditor General to be consistent with generally accepted accounting principles, bonus bid revenue recognition reflects ten-year deferral of cash receipts from the sale of Crown land tenures
Coal tenures	8	8	8	8	
Net coal mineral tax	608	372	284	180	
Net metals and other minerals tax	34	47	49	55	
Recoveries relating to revenue sharing payments to First Nations	90	170	115	94	
Miscellaneous mining revenue	19	18	18	18	
Total coal, metals and other minerals revenue	759	615	474	355	
Gross royalties prior to deductions and allowances					
Gross natural gas revenue	2,752	1,993	1,524	1,186	
Gross natural gas liquids royalties revenue	1,030	783	843	1,003	
Royalty programs and infrastructure credits					
Deep drilling	(1,147)	(400)	(156)	(85)	
Road, pipeline, Clean Growth Infrastructure Royalty and other infrastructure programs	(139)	(95)	(134)	(166)	
Total	(1,286)	(495)	(290)	(251)	
Implicit average natural gas royalty rate	21.0%	22.2%	16.8%	14.5%	

Royalty program (marginal, low productivity and ultra marginal drilling) adjustments reflect reduced royalty rates.
Natural gas royalties incorporate royalty programs and Treasury Board approved infrastructure credits.

* Reflects information as at January 13, 2023.



Table A5 Material Assumptions – Revenue (continued)

Revenue Source and Assumptions (\$ millions unless otherwise specified)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	2023/24 Sensitivities
Forests *	1,855	846	830	939	
<u>Prices (calendar year average)</u>					
SPF 2x4 (\$US/thousand board feet)	814	400	450	500	+/- US\$50 change in SPF price equals +/- \$100 to \$150 million
<u>Crown harvest volumes (million cubic metres)</u>					
Interior	30.0	30.0	29.9	29.7	+/- 10% change in Interior harvest volumes equals
Coast	9.0	8.0	8.1	8.3	+/- \$50 to \$60 million
Total	39.0	38.0	38.0	38.0	+/- 10% change in Coastal harvest volumes equals +/- \$15 to \$25 million
B.C. Timber Sales (included in above)	6.5	6.3	6.4	7.4	
<u>Stumpage rates (\$Cdn/cubic metre)</u>					
Total stumpage rates	36.20	18.07	18.96	21.82	+/- 1 cent change in exchange rate equals +/- \$25 to \$35 million in stumpage revenue
<u>Components of revenue</u>					
Timber tenures (net of revenue sharing recoveries)	1,012	293	333	427	
Recoveries relating to revenue sharing payments to First Nations	102	138	138	105	
B.C. Timber Sales	320	274	268	316	The above sensitivities relate to stumpage revenue only.
Logging tax	375	100	50	50	
Other CRF revenue	36	30	30	30	
Recoveries	10	11	11	11	
* Reflects information as at January 10, 2023					
Other natural resource	519	551	554	556	
<u>Components of revenue</u>					
Water rental and licences*	446	478	481	483	+/- 5% change in water power production equals +/- \$20 to \$25 million
Recoveries	50	50	50	50	
Angling and hunting permits and licences	10	10	10	10	
Recoveries	13	13	13	13	
* Water rentals for power purposes are indexed to Consumer Price Index.					
Total natural resource recoveries relating to revenue sharing payments to First Nations	204	327	253	199	Revenue sharing from natural gas royalties, mineral tax and forest stumpage revenues.
Other revenue	10,124	10,520	10,583	10,766	
<u>Components of revenue</u>					
Fees and licences					
Motor vehicle licences and permits	614	618	627	636	
International student health fees	80	70	70	70	
Other Consolidated Revenue Fund	509	495	472	491	
Summary consolidation eliminations	(15)	(14)	(14)	(14)	
Ministry vote recoveries	190	270	105	105	
Taxpayer-supported Crown corporations	215	202	201	200	
Post-secondary education fees	2,641	2,770	2,899	2,984	
Other healthcare-related fees	494	496	501	502	
School Districts	271	275	279	282	
Investment earnings					
Consolidated Revenue Fund	140	130	110	105	
Fiscal agency loans & sinking funds earnings	928	1,088	1,108	1,126	
Summary consolidation eliminations	(135)	(198)	(184)	(189)	
Taxpayer-supported Crown corporations	41	36	34	35	
SUCH sector agencies	316	293	301	312	
Sales of goods and services					
SUCH sector agencies	925	986	1,048	1,100	
BC Infrastructure Benefits Inc	159	246	270	257	
Other taxpayer-supported Crown corporations	247	254	262	265	
Miscellaneous	2,504	2,503	2,494	2,499	



Table A5 Material Assumptions – Revenue (continued)

Revenue Source and Assumptions (\$ millions unless otherwise specified)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	2023/24 Sensitivities
Health and social transfers	8,613	8,970	9,422	9,745	
<u>National Cash Transfers</u>					
Canada Health Transfer (CHT)	45,208	49,421	52,398	54,243	
Annual growth	4.8%	9.3%	6.0%	3.5%	
Canada Social Transfer (CST)	15,938	16,416	16,909	17,416	
B.C.'s share of national population (June 1)	13.66%	13.62%	13.60%	13.60%	+/- 0.1 percentage point change in B.C.'s population share equals +/- \$65 million
<u>B.C. health and social transfers revenue</u>					
CHT	6,176	6,733	7,123	7,377	
CST	2,178	2,237	2,299	2,368	
Prior-year adjustments:					
CHT	(10)				
CST	(3)				
CHT top up - reduce or eliminate back-logs of medical and surgical procedures	272				
Other federal contributions	3,872	4,623	3,762	3,736	
<u>Components of revenue</u>					
COVID-19 related funding:					
Safe Restart Agreement - funding to transit and municipalities	102				
Safe Return to Class Fund - top up for safe indoor air	12				
Financial Assistance Agreement to Support Closure and Restoration of Oil and Gas Sites in British Columbia	62	-	-	-	
Total	176	-	-	-	
Disaster Financial Assistance Arrangements	745	1,268	643	592	
B.C.'s share of the federal cannabis excise tax	70	70	70	70	
Other Consolidated Revenue Fund	222	104	104	103	
Vote Recoveries:					
Labour Market Development Agreement	345	296	296	296	
Labour Market and Skills Training Program	124	98	98	98	
Home Care	82	82	81	81	
Mental Health	82	82	82	82	
Child Care	464	822	822	822	
Child Safety, Family Support, Children in Care and with special needs	83	83	83	83	
Public Transit	82	297	92	135	
Local government services and transfers	195	188	181	120	
Other recoveries	155	154	155	155	
Taxpayer-supported Crown corporations	286	324	292	331	
Post-secondary institutions	636	634	640	644	
Other SUCH sector agencies	125	121	123	124	
Service delivery agency direct revenue	8,654	8,981	9,210	9,421	
School districts	697	681	683	688	
Post-secondary institutions	4,775	4,962	5,179	5,344	
Health authorities and hospital societies	1,188	1,165	1,173	1,179	
BC Transportation Financing Authority	554	579	583	591	
Other service delivery agencies	1,440	1,594	1,592	1,619	



Table A5 Material Assumptions – Revenue (continued)

Revenue Source and Assumptions (\$ millions unless otherwise specified)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	2023/24 Sensitivities
Commercial Crown corporation net income	3,313	3,489	3,985	4,019	
BC Hydro	712	712	712	712	Sensitivities impacts shown below are before regulatory account transfers
Reservoir water inflows	97%	100%	100%	100%	+/-1% in hydro generation equals +/- \$40 million
Mean gas price (Sumas, \$US/MMbtu – BC Hydro forecast based on NYMEX forward selling prices)	7.21	5.08	4.51	4.43	+/-1% equals +/- \$0.1 million
Electricity prices (Mid-C, \$US/MWh)	79.27	83.41	71.38	64.87	+/-1% change in electricity/gas trade income equals
ICBC	(298)	-	450	450	
Vehicle growth	0.8%	1.9%	1.9%	1.9%	+/-1% equals +/- \$56 million
Current claims cost percentage change	23.9%	11.8%	9.9%	6.7%	+/-1% equals +/- \$41 million
Unpaid claims balance (\$ billions)	12.5	10.4	9.0	8.3	+/-1% equals +/- \$104 to \$125 million
Investment return	(0.1)%	0.7%	3.6%	3.7%	+/-1% return equals +/- \$180 to \$192 million
Loss ratio	87.0%	84.3%	85.0%	84.7%	

Table A6 Natural Gas Price Forecasts – 2023/24 to 2025/26

Private sector forecasts (calendar year)	2023	2024	2025	2023/24	2024/25	2025/26
GLJ Henry Hub US\$/MMBtu (Jan 1, 2023)	4.71	4.50	4.27	3.40	2.85	2.62
Sproule Henry Hub US\$/MMBtu (Dec 30, 2022)	5.00	4.50	4.25	3.77	2.84	2.60
McDaniel Henry Hub US\$/MMBtu (Jan 1, 2023)	4.50	4.50	4.42	3.29	2.90	2.81
Deloitte Henry Hub US\$/Mcf (Dec 30, 2022)	5.50	5.15	4.75	4.22	3.36	2.99
GLJ Alberta AECO-C Spot CDNS/MMBtu (Jan 1, 2023)	4.36	4.77	4.47	3.18	3.30	3.10
Sproule Alberta AECO-C Spot CDNS/MMBtu (Dec 30, 2022)	4.33	4.34	4.00	3.10	2.88	2.67
McDaniel AECO-C Spot C\$/MMBtu (Jan 1, 2023)	4.00	4.08	4.16	2.80	2.75	2.83
Deloitte AECO-C Spot C\$/Mcf (Dec 30, 2022)	5.05	4.95	4.85	3.61	3.36	3.32
GLJ Sumas Spot US\$/MMBtu (Jan 1, 2023)	5.33	4.40	4.17	3.95	3.29	3.07
Sproule Sumas Spot CDNS/MMBtu (Dec 30, 2022)	6.18	6.29	6.00	4.10	3.90	3.73
GLJ BC Spot Plant Gate CDNS/MMBtu (Jan 1, 2023)	3.83	4.29	4.03	2.96	3.15	2.98
Sproule BC Station 2 CDNS/MMBtu (Dec 30, 2022)	4.18	4.23	3.89	2.99	2.80	2.59
McDaniel BC Avg Plant Gate C\$/MMBtu (Jan 1, 2023)	3.60	3.67	3.75	2.69	2.65	2.72
Deloitte BC Station 2 C\$/MMBtu (Dec 30, 2022)	4.65	4.50	4.50	3.61	3.36	3.29
GLJ Midwest Chicago US\$/MMBtu (Jan 1, 2023)	4.35	4.12	4.20	3.40	2.86	2.64
Sproule Alliance Plant Gate CDNS/MMBtu (Dec 30, 2022)	6.52	5.47	5.15	4.96	3.96	3.77
EIA Henry Hub US\$/MMBtu (Dec 2022)	5.43					
TD Economics Henry Hub Futures US\$/MMBtu (Dec 2022)	5.80	6.04		4.64		
Scotiabank Group Henry Hub US\$/MMBtu (Dec 2022)	4.32					
BMO Henry Hub US\$/MMBtu (Dec 2022)	5.50					
InSite Petroleum Consultants Ltd BC Spot C\$/Mcf (Dec 2022)	4.75	4.50	4.35	3.30	3.09	3.00
NYMEX Forward Market converted to Plant Inlet CDNS/GJ (Jan 4, 2023)				2.59	2.53	2.68
Average all minus high/low				3.52	3.11	2.96
Average one forecast per consultant minus high/low				3.21	3.01	2.90
Natural gas royalty price forecast				3.04	2.69	2.55

GLJ: Gilbert Laustsen Jung Petroleum Consultants Ltd US EIA: US Energy Information Administration AECO: Alberta Energy Company
 Deloitte/AJM: Deloitte L.L.P. acquired Ashton Jenkins Mann Petroleum Consultants McDaniel: McDaniel & Associates Consultants Ltd

Natural Gas Prices

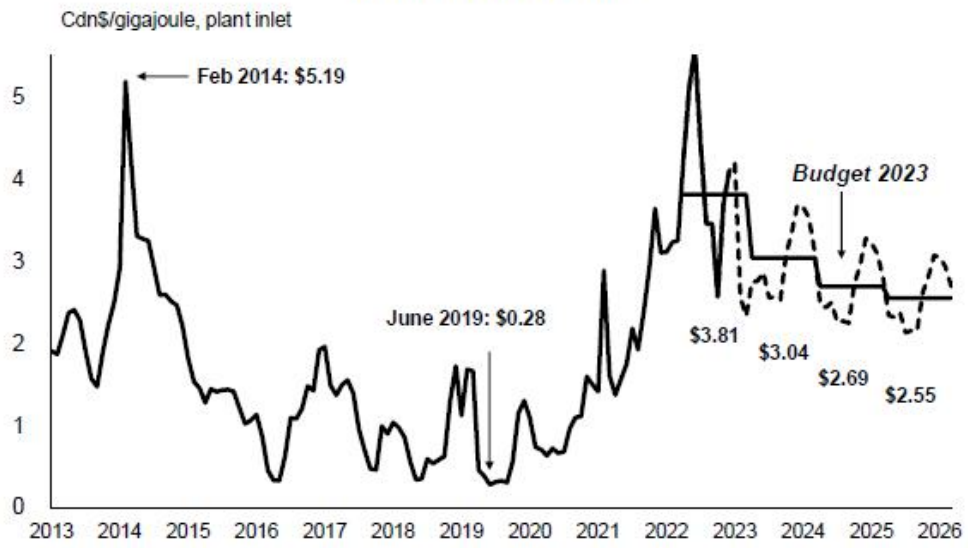


Table A7 Material Assumptions – Expense

Ministry Programs and Assumptions (\$ millions unless otherwise specified)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	2023/24 Sensitivities
Attorney General	708	773	781	778	
New cases filed/processed (# for all courts)	242,000	242,000	242,000	242,000	The number of criminal cases proceeded on by the provincial and federal Crown (including appeals to higher courts in BC), the number of civil and family litigation cases, the number of violation tickets disputed, and the number of municipal bylaw tickets disputed which would go to court for resolution.
<i>Crown Proceeding Act (CPA)</i>	25	25	25	25	The number of new cases and the difference between estimated settlements and actual settlements and in some cases, the impact of potential legislative changes.
Children and Family Development	1,741	1,912	1,930	1,926	
Average children-in-care caseload (#)	4,952	4,852	4,817	4,738	The average number of children-in-care is decreasing as a result of ministry efforts to keep children in family settings where safe and feasible. The average cost per child in care is projected to increase based on the higher cost of contracted residential services and an increasing acuity of need for children in care. A 1% increase in the cost per case or a 1% increase in the average caseload will affect expenditures by \$2.5 million (excluding Indigenous CFS Agencies).
Average annual residential cost per child in care (\$)	109,248	105,337	121,815	135,233	
Education and Child Care	8,217	8,874	9,133	9,172	
Public School Enrolment (# of FTEs)	583,189	591,272	600,178	607,449	Updated forecast enrolment figures are based on submissions from school districts of their actual enrolment as at September 30, 2022 for the 2022/23 school year, including February and May enrolment counts. Projections are based on the Ministry of Education and Child Care's enrolment forecasting model.
School age (K-12)	560,347	568,521	577,311	584,487	
Continuing Education	776	905	905	905	
Distributed Learning (online)	13,704	13,229	13,346	13,441	
Summer	6,288	6,288	6,288	6,288	
Adults	2,073	2,328	2,328	2,328	
Emergency Management and Climate Readiness	479	101	111	120	
<i>Emergency Program Act (EPA)</i>	436	36	36	36	Emergency disaster relief is unpredictable by nature. There are a number of factors that could impact the timing of delivering recovery projects resulting from the Major Events.
Forests	1,048	925	905	913	
BC Timber Sales	207	237	235	243	Targets can be impacted by changes to actual inventory costs incurred. There is a lag of approximately 1.5 years between when inventory costs are incurred and when they are expensed. Volume harvested can also impact targets. For example, if volume harvested is less than projected in any year, then capitalized expenses will also be reduced in that year.
Fire Management	418	204	205	205	Costs are driven by length of season and severity of weather conditions, severity of fires, proportion of interface fires and size of fires. Costs have ranged from a low of \$47 million in 2006 to a high of \$809 million in 2021.
Health	25,460	28,674	29,887	30,669	
Pharmacare	1,514	1,578	1,610	1,597	A 1% change in PharmaCare utilization or prices affects costs by approximately \$12 million.
Medical Services Plan (MSP)	6,069	7,039	7,340	7,281	A 1% increase in volume of services provided by fee-for-service physicians expenditures is approximately \$35 million.
Regional Services	17,544	19,671	20,534	21,403	A 1% increase in volume of services provided by Health Authorities is estimated to be \$186 million.



Table A7 Material Assumptions – Expense (*continued*)

Ministry Programs and Assumptions (\$ millions unless otherwise specified)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	2023/24 Sensitivities
Post-Secondary Education and Future Skills	2,616	2,770	2,815	2,837	
Student spaces in public institutions	195,117	206,085	205,886	206,048	Student enrolments may fluctuate due to a number of factors including economic changes and labour market needs.
Public Safety and Solicitor General	913	1,028	1,034	1,033	
Policing, Victim Services and Corrections	806	909	913	913	Policing, Victim Services and Corrections costs are sensitive to the volume and severity of criminal activity, the number of inmate beds occupied and the number of offenders under community supervision.
Social Development and Poverty Reduction	4,451	4,745	4,861	4,927	
Temporary Assistance annual average caseload (#)	51,705	47,500	45,200	44,400	The expected to work caseload is sensitive to fluctuations in economic and employment trends. Costs are driven by changes to cost per case and caseload. Cost per case fluctuations result from changes in the needed supports required by clients, as well as caseload composition.
Disability Assistance annual average caseload (#)	118,831	121,600	125,000	126,700	The caseload for persons with disabilities is sensitive to the aging of the population and longer life expectancy for individuals with disabilities. Cost per case fluctuations are driven primarily by earnings exemptions which is dependent on the level of income earned by clients.
Adult Community Living: Developmental Disabilities Programs					
Average caseload (#)	23,380	24,330	25,320	26,350	The adult community living caseload is sensitive to an aging population and to the level of service required. Cost per case fluctuations are driven by the proportion of clients receiving certain types of services at differing costs. For example, residential care services are significantly more costly than day programs.
Average cost per client (\$)	53,300	53,600	52,400	51,800	
Personal Supports Initiative (PSI)					
Average caseload (#)	2,940	3,240	3,550	3,860	
Average cost per client (\$)	16,000	15,200	14,300	13,700	



Table A7 Material Assumptions – Expense (continued)

Ministry Programs and Assumptions (\$ millions unless otherwise specified)	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	2023/24 Sensitivities
Tax Transfers	4,066	3,159	3,561	3,964	
Individuals	2,793.0	1,815.0	2,113.0	2,413.0	
Climate Action Tax Credit	340.0	757.0	1,032.0	1,323.0	
BC Family Benefit	405.0	463.0	482.0	485.0	These tax transfers are now expensed as required under generally accepted accounting principles.
Affordability measures*	1,600.0	-	-	-	
Renter's Tax Credit	77.0	309.0	313.0	319.0	
Sales Tax	32.6	50.0	50.0	50.0	
Small Business Venture Capital	44.4	40.0	40.0	40.0	
BC Senior's Home Renovation	2.7	3.0	3.0	3.0	Changes in 2022 tax transfers will result in one-time effect (prior-year adjustment) and could result in an additional base change in 2023/24. Production services tax credit is the most volatile of all tax transfers and is influenced by several factors including delay in filing returns and assessment of claims, length of projects and changes in the exchange rates.
Other tax transfers to individuals	291.3	193.0	193.0	193.0	
Corporations	1,273.0	1,344.0	1,448.0	1,551.0	
Film and Television	166.1	152.5	162.5	170.0	
Production Services	774.8	890.3	979.5	1,070.0	
Scientific Research & Experimental Development	84.2	96.2	101.0	106.0	
Interactive Digital Media	135.7	110.0	110.0	110.0	
Mining Exploration	35.1	30.0	30.0	30.0	
Other tax transfers to corporations	77.1	65.0	65.0	65.0	
Prior-year adjustment (included above)**					
Individuals	84.8				
Corporations	51.9				
<u>2021 Tax-year</u>	<u>2021 Assumptions</u>				
Tax Transfers	2,027.2				
Individuals	1,033.1				
Corporations	994.1				
Film and Television	128.6				
Production Services	612.5				
Scientific Research & Experimental Development	85.5				
Interactive Digital Media	98.2				
Other tax transfers to corporations	69.3				
Management of Public Funds and Debt	1,268	1,309	1,593	1,866	
Interest rates for new provincial borrowing:					Full year impact on MoPD on interest costs of a 1% change in interest rates equals \$61 million;
Short-term	3.31%	4.04%	3.01%	2.61%	\$100 million increase in debt level equals
Long-term	4.14%	4.10%	4.05%	3.97%	\$4.1 million.
CDN/US exchange rate (cents)	132.2	132.6	128.5	127.1	
Service delivery agency net spending	8,881	9,176	9,675	10,070	
School districts	565	557	549	540	
Post-secondary institutions	4,597	4,795	4,933	5,146	
Health authorities and hospital societies	1,224	1,103	1,110	1,113	Agency expenses, net of Provincial funding. These are mainly funded through revenue from other sources.
BC Transportation Financing Authority	1,594	1,887	2,267	2,391	
BC Infrastructure Benefits Inc	159	246	270	256	
Other service delivery agencies	742	588	546	624	

*Affordability measures include one time payments for Climate Action tax credit (\$1.5 billion) and BC Family Benefit (\$100 million).

**2022/23 tax transfer forecast incorporates adjustments relating to prior years.

APPENDIX

Table A8 Operating Statement – 2016/17 to 2025/26

(\$ millions)	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	Average annual change (per cent)
Revenue	51,449	52,020	57,128	58,660	62,156	72,392	82,700	77,690	79,724	82,223	5.3
Expense	(48,684)	(51,707)	(55,597)	(58,982)	(67,624)	(71,086)	(79,108)	(81,206)	(82,978)	(84,766)	6.4
Surplus (deficit) before forecast allowance	2,765	313	1,531	(322)	(5,468)	1,306	3,592	(3,516)	(3,254)	(2,543)	
Forecast allowance	-	-	-	-	-	-	-	(700)	(500)	(500)	
Surplus (deficit)	2,765	313	1,531	(322)	(5,468)	1,306	3,592	(4,216)	(3,754)	(3,043)	
Per cent of nominal GDP: ¹											
Surplus (deficit)	1.0	0.1	0.5	-0.1	-1.8	0.4	0.9	-1.1	-0.9	-0.7	
Per cent of revenue:											
Surplus (deficit)	5.4	0.6	2.7	-0.5	-8.8	1.8	4.3	-5.4	-4.7	-3.7	
Per capita (\$): ²											
Surplus (deficit)	569	63	306	(63)	(1,061)	251	675	(774)	(676)	(539)	

¹ Surplus (deficit) as a per cent of nominal GDP is calculated using nominal GDP for the calendar year ending in the fiscal year (e.g. 2023/24 amounts divided by nominal GDP for the 2023 calendar year).

² Per capita revenue and expense is calculated using July 1 population (e.g. 2023/24 amounts divided by population on July 1, 2023).

APPENDIX

Table A9 Revenue by Source – 2016/17 to 2025/26

(\$ millions)	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	Average annual change (per cent)
Taxation revenue:											
Personal income	9,704	8,923	11,364	10,657	11,118	13,704	17,712	15,953	16,705	17,519	6.8
Corporate income	3,003	4,165	5,180	5,011	4,805	5,053	10,519	5,938	6,451	6,503	9.0
Employer health	-	-	464	1,897	2,156	2,443	2,675	2,731	2,874	3,000	n/a
Sales	6,606	7,131	7,369	7,374	7,694	8,731	9,693	10,187	10,584	11,038	5.9
Fuel	969	1,010	1,015	1,008	936	1,022	1,061	1,072	1,073	1,063	1.0
Carbon	1,220	1,255	1,465	1,682	1,683	2,011	2,211	2,811	3,034	3,383	12.0
Tobacco	737	727	781	729	711	708	565	565	565	565	-2.9
Property	2,279	2,367	2,617	2,608	2,313	3,012	3,253	3,488	3,644	3,827	5.9
Property transfer	2,026	2,141	1,826	1,609	2,098	3,327	2,250	1,799	2,101	2,254	-1.2
Insurance premium	549	602	633	691	652	706	775	780	790	800	4.3
	27,093	28,321	32,714	33,266	34,166	40,717	50,714	45,324	47,821	49,952	7.0
Natural resource revenue:											
Natural gas royalties	152	161	199	118	196	920	2,206	2,016	1,648	1,518	29.1
Bonus bids, rents on drilling rights and leases	633	276	279	225	162	133	131	111	78	77	-20.9
Columbia River Treaty	111	111	202	119	117	231	478	522	468	463	17.2
Other energy and minerals	403	619	557	386	191	795	875	718	573	452	1.3
Forests	913	1,065	1,406	988	1,304	1,893	1,855	846	830	939	0.3
Other resources	499	463	465	432	433	499	519	551	554	556	1.2
	2,711	2,695	3,108	2,268	2,403	4,471	6,064	4,764	4,151	4,005	4.4
Other revenue:											
Medical Services Plan premiums	2,558	2,266	1,360	1,063	(4)	1	-	-	-	-	n/a
Post-secondary education fees	1,828	2,034	2,275	2,451	2,418	2,536	2,641	2,770	2,899	2,984	5.6
Other health-care related fees	404	429	441	475	372	417	494	496	501	502	2.4
Motor vehicle licences and permits	529	557	568	579	571	610	614	618	627	636	2.1
Other fees and licences	894	963	949	1,004	972	1,020	1,250	1,298	1,113	1,134	2.7
Investment earnings	1,232	1,101	1,243	1,263	1,264	1,306	1,290	1,349	1,369	1,389	1.3
Sales of goods and services	1,131	1,133	1,164	1,162	741	1,059	1,331	1,486	1,580	1,622	4.1
Miscellaneous	2,377	2,410	2,249	2,676	2,395	2,851	2,504	2,503	2,494	2,499	0.6
	10,953	10,893	10,249	10,673	8,729	9,800	10,124	10,520	10,583	10,766	-0.2
Contributions from the federal government:											
Canada Health Transfer	4,744	4,994	5,182	5,523	5,701	6,431	6,439	6,733	7,123	7,377	5.0
Canada Social Transfer	1,751	1,854	1,908	1,971	2,042	2,110	2,174	2,237	2,299	2,368	3.4
Other cost shared agreements	1,672	2,207	1,962	2,041	5,151	3,439	3,872	4,623	3,762	3,736	9.3
	8,167	9,055	9,052	9,535	12,894	11,980	12,485	13,593	13,184	13,481	5.7
Commercial Crown corporation net income:											
BC Hydro ¹	684	683	(428)	705	688	668	712	712	712	712	0.4
Liquor Distribution Branch	1,083	1,119	1,104	1,107	1,161	1,189	1,179	1,150	1,170	1,194	1.1
BC Lottery Corporation ²	1,329	1,391	1,405	1,336	420	1,211	1,574	1,456	1,478	1,484	1.2
ICBC	(612)	(1,327)	(1,153)	(376)	1,528	2,216	(298)	-	450	450	-196.6
Transportation Investment Corporation	(81)	(29)	-	-	-	-	-	-	-	-	n/a
Other	122	169	127	146	167	140	146	171	175	179	4.4
Accounting adjustment ¹	-	(950)	950	-	-	-	-	-	-	-	n/a
	2,525	1,056	2,005	2,918	3,964	5,424	3,313	3,489	3,985	4,019	5.3
Total revenue	51,449	52,020	57,128	58,660	62,156	72,392	82,700	77,690	79,724	82,223	5.3

¹ BC Hydro's loss for 2018/19 includes a write-off of a regulatory account. At the summary level, the Province recognized a \$950 million adjustment in fiscal 2017/18 with respect to BC Hydro's deferred regulatory accounts.

² Net of payments to the federal government and beginning in 2021/22, is also net of payments to the BC First Nations Gaming Revenue Sharing Limited Partnership in accordance with section 14.3 of the *Gaming Control Act (B.C.)*

Table A10 Revenue by Source Supplementary Information – 2016/17 to 2025/26 ¹

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	Average annual change (per cent)
Per cent of nominal GDP: ²											
Taxation and Medical Services Plan premiums	11.2	10.8	11.5	11.1	11.1	11.6	13.0	11.3	11.5	11.6	0.3
Natural resources	1.0	1.0	1.0	0.7	0.8	1.3	1.6	1.2	1.0	0.9	-1.1
Other	4.2	3.9	3.4	3.5	2.8	2.8	2.6	2.6	2.6	2.5	-5.5
Other excluding Medical Services Plan premiums	3.2	3.1	3.0	3.1	2.8	2.8	2.6	2.6	2.6	2.5	-2.7
Contributions from the federal government	3.1	3.2	3.0	3.1	4.2	3.4	3.2	3.4	3.2	3.1	0.1
Commercial Crown corporation net income	1.0	0.4	0.7	0.9	1.3	1.5	0.9	0.9	1.0	0.9	-0.3
Total revenue	19.5	18.4	19.2	19.0	20.3	20.6	21.3	19.4	19.2	19.0	-0.3
Growth rates (per cent):											
Taxation and Medical Services Plan premiums	10.8	3.2	11.4	0.7	-0.5	19.2	24.5	-10.6	5.5	4.5	n/a
Natural resources	5.4	-0.6	15.3	-27.0	6.0	86.1	35.6	-21.4	-12.9	-3.5	n/a
Other	5.9	-0.5	-5.9	4.1	-18.2	12.3	3.3	3.9	0.6	1.7	n/a
Other excluding Medical Services Plan premiums	6.1	2.8	3.0	8.1	-9.1	12.2	3.3	3.9	0.6	1.7	n/a
Contributions from the federal government	6.8	10.9	0.0	5.3	35.2	-7.1	4.2	8.9	-3.0	2.3	n/a
Commercial Crown corporation net income	-6.8	-58.2	89.9	45.5	35.8	36.8	-38.9	5.3	14.2	0.9	n/a
Total revenue	8.1	1.1	9.8	2.7	6.0	16.5	14.2	-6.1	2.6	3.1	n/a
Per capita (\$): ³											
Taxation and Medical Services Plan premiums	6,102	6,205	6,801	6,738	6,626	7,827	9,534	8,318	8,613	8,845	4.2
Natural resources	558	547	620	445	466	859	1,140	874	748	709	2.7
Other	2,254	2,210	2,046	2,095	1,693	1,884	1,903	1,931	1,906	1,906	-1.8
Other excluding Medical Services Plan premiums	1,728	1,750	1,774	1,886	1,694	1,884	1,903	1,931	1,906	1,906	1.1
Contributions from the federal government	1,681	1,837	1,807	1,872	2,501	2,303	2,347	2,495	2,375	2,387	4.0
Commercial Crown corporation net income	520	214	400	573	769	1,043	623	640	718	712	3.6
Total revenue	10,588	10,553	11,402	11,514	12,056	13,915	15,547	14,258	14,360	14,560	3.6
Real Per Capita Revenue (2022 \$) ⁴											
Real Per Capita Revenue (2022 \$) ⁴	12,586	12,284	12,920	12,749	13,249	14,876	15,547	13,729	13,488	13,384	0.7
Growth rate (per cent)	4.3	-2.4	5.2	-1.3	3.9	12.3	4.5	-11.7	-1.8	-0.8	1.2

¹ Numbers may not add due to rounding.

² Revenue as a per cent of GDP is calculated using nominal GDP for the calendar year ending in the fiscal year (e.g. 2023/24 revenue divided by nominal GDP for the 2023 calendar year).

³ Per capita revenue is calculated using July 1 population (e.g. 2023/24 revenue divided by population on July 1, 2023).

⁴ Revenue is converted to real (inflation-adjusted) terms using the consumer price index (CPI) for the corresponding calendar year (e.g. 2023 CPI for 2023/24 revenue).

APPENDIX

Table A11 Expense by Function – 2016/17 to 2025/26^{1,2}

(\$ millions)	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	Average annual change (per cent)
Function::											
Health:											
Medical Services Plan	4,573	4,623	4,861	5,013	5,145	5,776	6,111	7,081	7,382	7,323	5.4
Pharmicare	1,284	1,400	1,494	1,517	1,501	1,579	1,664	1,728	1,760	1,747	3.5
Regional services	13,079	14,094	14,996	16,047	18,282	19,567	19,339	21,177	22,007	22,935	6.4
Other healthcare expenses	753	810	800	872	677	662	858	941	970	954	2.7
Total health	19,689	20,927	22,151	23,449	25,605	27,584	27,972	30,927	32,119	32,959	5.9
Education:											
Elementary and secondary	6,422	6,918	7,253	7,583	7,443	8,084	8,340	8,970	9,194	9,230	4.1
Post-secondary	5,673	5,998	6,394	6,842	6,868	7,352	7,835	8,227	8,513	8,751	4.9
Other education expenses	374	176	442	310	632	359	440	403	401	402	0.8
Total education	12,469	13,092	14,089	14,735	14,943	15,795	16,615	17,600	18,108	18,383	4.4
Social services:											
Social assistance	1,692	1,988	2,202	2,342	3,141	2,910	2,866	3,010	3,090	3,114	7.0
Child welfare	1,358	1,507	1,652	1,940	2,226	2,254	3,213	3,784	3,856	3,854	12.3
Low income tax credit transfers	244	239	414	435	1,131	754	1,969	807	1,082	1,373	21.2
Community living and other services	949	1,003	1,075	1,170	1,291	1,350	1,460	1,557	1,579	1,622	6.1
Total social services	4,243	4,737	5,343	5,887	7,789	7,268	9,508	9,158	9,607	9,963	9.9
Protection of persons and property	1,655	1,930	2,004	2,126	2,258	2,937	2,711	2,324	2,340	2,351	4.0
Transportation	1,784	1,931	2,021	2,126	3,360	4,453	2,867	2,616	2,550	2,608	4.3
Natural resources & economic development	2,465	3,374	3,825	3,778	4,191	5,213	4,476	4,432	4,282	4,335	6.5
Other	2,260	1,553	1,810	2,501	2,841	3,058	5,160	3,485	3,536	3,383	4.6
Contingencies	-	-	-	-	-	-	4,848	5,500	4,800	3,900	n/a
Priority spending initiatives and caseload pressures	-	-	-	-	-	-	-	-	-	800	n/a
General government	1,532	1,540	1,670	1,653	3,915	2,036	2,092	1,929	1,922	1,935	2.6
Debt servicing	2,587	2,623	2,684	2,727	2,722	2,742	2,859	3,235	3,714	4,149	5.4
Total expense	48,684	51,707	55,597	58,982	67,624	71,086	79,108	81,206	82,978	84,766	
Per cent of operating expense:											
Health	40.4	40.5	39.8	39.8	37.9	38.8	35.4	38.1	38.7	38.9	-0.4
Education	25.6	25.3	25.3	25.0	22.1	22.2	21.0	21.7	21.8	21.7	-1.8
Social services	8.7	9.2	9.6	10.0	11.5	10.2	12.0	11.3	11.6	11.8	3.4
Protection of persons and property	3.4	3.7	3.6	3.6	3.3	4.1	3.4	2.9	2.8	2.8	-2.2
Transportation	3.7	3.7	3.6	3.6	5.0	6.3	3.6	3.2	3.1	3.1	-1.9
Natural resources & economic development	5.1	6.5	6.9	6.4	6.2	7.3	5.7	5.5	5.2	5.1	0.1
Other	4.6	3.0	3.3	4.2	4.2	4.3	6.5	4.3	4.3	4.0	-1.7
Contingencies	-	-	-	-	-	-	6.1	6.8	5.8	4.6	n/a
Priority spending initiatives and caseload pressures	-	-	-	-	-	-	-	-	-	0.9	n/a
General government	3.1	3.0	3.0	2.8	5.8	2.9	2.6	2.4	2.3	2.3	-3.5
Debt servicing	5.3	5.1	4.8	4.6	4.0	3.9	3.6	4.0	4.5	4.9	-0.9
Operating expense	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	

¹ Figures reflect government accounting policies used in the 2021/22 Public Accounts audited financial statements.

² Numbers may not add due to rounding.

Table A12 Expense by Function Supplementary Information - 2016/17 to 2025/26¹

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	Average annual change (per cent)
Per cent of nominal GDP: ²											
Health	7.5	7.4	7.4	7.6	8.3	7.9	7.2	7.7	7.7	7.6	0.2
Education	4.7	4.6	4.7	4.8	4.9	4.5	4.3	4.4	4.4	4.3	-1.2
Social services	1.6	1.7	1.8	1.9	2.5	2.1	2.4	2.3	2.3	2.3	4.1
Protection of persons and property	0.6	0.7	0.7	0.7	0.7	0.8	0.7	0.6	0.6	0.5	-1.6
Transportation	0.7	0.7	0.7	0.7	1.1	1.3	0.7	0.7	0.6	0.6	-1.3
Natural resources & economic development	0.9	1.2	1.3	1.2	1.4	1.5	1.2	1.1	1.0	1.0	0.8
Other	0.9	0.6	0.6	0.8	0.9	0.9	1.3	0.9	0.9	0.8	-1.0
Contingencies	-	-	-	-	-	-	1.2	1.4	1.2	0.9	n/a
Priority spending initiatives and caseload pressures	-	-	-	-	-	-	-	-	-	0.2	n/a
General government	0.6	0.5	0.6	0.5	1.3	0.6	0.5	0.5	0.5	0.4	-2.9
Debt servicing	1.0	0.9	0.9	0.9	0.9	0.8	0.7	0.8	0.9	1.0	-0.2
Operating expense	18.4	18.3	18.7	19.1	22.0	20.3	20.3	20.3	20.0	19.6	0.7
Growth rates (per cent):											
Health	2.5	6.3	5.8	5.9	9.2	7.7	1.4	10.6	3.9	2.6	n/a
Education	2.1	5.0	7.6	4.6	1.4	5.7	5.2	5.9	2.9	1.5	n/a
Social services	3.3	11.6	12.8	10.2	32.3	-6.7	30.8	-3.7	4.9	3.7	n/a
Protection of persons and property	5.3	16.6	3.8	6.1	6.2	30.1	-7.7	-14.3	0.7	0.5	n/a
Transportation	6.8	8.2	4.7	5.2	58.0	32.5	-35.6	-8.8	-2.5	2.3	n/a
Natural resources & economic development	-0.5	36.9	13.4	-1.2	10.9	24.4	-14.1	-1.0	-3.4	1.2	n/a
Other	78.8	-31.3	16.5	38.2	13.6	7.6	68.7	-32.5	1.5	-4.3	n/a
Contingencies	-	-	-	-	-	-	-	13.4	-12.7	-18.8	n/a
General government	2.1	0.5	8.4	-1.0	136.8	-48.0	2.8	-7.8	-0.4	0.7	n/a
Debt servicing	-8.5	1.4	2.3	1.6	-0.2	0.7	4.3	13.2	14.8	11.7	n/a
Operating expense	4.0	6.2	7.5	6.1	14.7	5.1	11.3	2.7	2.2	2.2	n/a
Per capita (S): ³											
Health	4,052	4,245	4,421	4,603	4,967	5,302	5,259	5,676	5,785	5,836	4.1
Education	2,566	2,656	2,812	2,892	2,898	3,036	3,124	3,230	3,262	3,255	2.7
Social services	873	961	1,066	1,155	1,511	1,397	1,787	1,681	1,730	1,764	8.1
Protection of persons and property	341	392	400	417	438	565	510	427	421	416	2.2
Transportation	367	392	403	417	652	856	539	480	459	462	2.6
Natural resources & economic development	507	684	763	742	813	1,002	841	813	771	768	4.7
Other	465	315	361	491	551	588	970	640	637	599	2.9
Contingencies	-	-	-	-	-	-	911	1,009	865	691	n/a
Priority spending initiatives and caseload pressures	-	-	-	-	-	-	-	-	-	142	n/a
General government	315	312	333	324	759	391	393	354	346	343	1.0
Debt servicing	532	532	536	535	528	527	538	594	669	735	3.7
Operating expense	10,018	10,489	11,095	11,576	13,117	13,664	14,872	14,904	14,945	15,011	4.6
Real Per Capita Operating Expense (2022 S) ⁴	11,910	12,210	12,574	12,819	14,415	14,608	14,872	14,351	14,039	13,798	1.6
Growth rate (per cent)	0.3	2.5	3.0	2.0	12.4	1.3	1.8	-3.5	-2.2	-1.7	1.7

¹ Numbers may not add due to rounding.

² Expense as a per cent of GDP is calculated using nominal GDP for the calendar year ending in the fiscal year (e.g. 2023/24 expense divided by nominal GDP for the 2023 calendar year).

³ Per capita expense is calculated using July 1 population (e.g. 2023/24 expense divided by population on July 1, 2023).

⁴ Expense is converted to real (inflation-adjusted) terms using the consumer price index (CPI) for the corresponding calendar year (e.g. 2023 CPI for 2023/24 expense).

Table A13 Full-Time Equivalents (FTEs) – 2016/17 to 2025/26 ¹

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	Average annual change (per cent)
Taxpayer-supported programs and agencies:											
Ministries and special offices (CRF)	27,940	29,291	30,891	31,774	32,444	33,400	33,800	34,400	35,000	35,000	2.5
Service delivery agencies ²	4,850	5,076	5,258	5,985	6,042	6,698	7,909	8,693	8,797	8,724	6.7
Total FTEs	32,790	34,367	36,149	37,759	38,486	40,098	41,709	43,093	43,797	43,724	3.2
Growth rates (per cent):											
Ministries and special offices (CRF)	2.8	4.8	5.5	2.9	2.1	2.9	1.2	1.8	1.7	0.0	2.6
Service delivery agencies	1.0	4.7	3.6	13.8	1.0	10.9	18.1	9.9	1.2	-0.8	6.3
Population per FTE: ³											
Total FTEs	148.2	143.4	138.6	134.9	134.0	129.7	127.5	126.4	126.8	129.2	-1.5

¹ Full-time equivalents (FTEs) are a measure of staff employment. FTEs are calculated by dividing the total hours of employment paid for in a given period by the number of hours an individual, full-time person would normally work in that period. This does not equate to the physical number of employees. For example, two half-time employees would equal one FTE, or alternatively, three FTEs may represent two full-time employees who have worked sufficient overtime hours to equal an additional FTE.

² Service delivery agency FTE amounts do not include SUCH sector staff employment.

³ Population per FTE is calculated using July 1 population (e.g. population on July 1, 2023 divided by 2023/24 FTEs).

Table A14 Capital Spending – 2016/17 to 2025/26

(\$ millions)	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	Average annual change (per cent)
Taxpayer-supported:											
Education											
Schools districts	474	578	626	877	944	1,001	877	1,019	1,134	1,238	11.3
Post-secondary institutions	792	968	1,024	936	904	899	993	1,716	1,921	1,905	10.2
Health	1,004	890	904	1,009	1,162	1,555	2,782	3,243	3,637	4,291	17.5
BC Transportation Financing Authority ¹	823	717	853	955	1,285	1,364	2,083	3,947	4,160	3,977	19.1
BC Transit	41	115	85	73	107	67	111	232	485	495	31.9
Government direct (ministries)	301	430	421	520	389	386	638	701	500	459	4.8
Social Housing	184	169	483	355	572	642	430	808	665	686	15.7
Other	40	41	56	47	65	88	203	147	132	47	1.8
Total taxpayer-supported	3,659	3,908	4,452	4,772	5,428	6,002	8,117	11,813	12,634	13,098	15.2
Self-supported:											
BC Hydro	2,444	2,473	3,826	3,082	3,207	3,475	3,878	3,815	3,924	2,653	0.9
Columbia Basin power projects	2	1	2	994	7	9	11	9	11	21	29.9
Transportation Investment Corporation ¹	38	4	-	-	-	-	-	-	-	-	n/a
ICBC	62	54	66	62	100	54	43	65	42	49	-2.6
BC Lottery Corporation ²	86	82	75	102	73	90	90	103	100	100	1.7
Liquor Distribution Branch	27	48	60	36	22	22	25	28	34	27	0.0
Other ³	66	67	77	110	66	80	8	7	5	3	-29.1
Total self-supported	2,725	2,729	4,106	4,386	3,475	3,730	4,055	4,027	4,116	2,853	0.5
Total capital spending	6,384	6,637	8,558	9,158	8,903	9,732	12,172	15,840	16,750	15,951	10.7
Per cent of nominal GDP:⁴											
Taxpayer-supported	1.4	1.4	1.5	1.5	1.8	1.7	2.1	3.0	3.0	3.0	9.1
Self-supported	1.0	1.0	1.4	1.4	1.1	1.1	1.0	1.0	1.0	0.7	-4.9
Total	2.4	2.4	2.9	3.0	2.9	2.8	3.1	4.0	4.0	3.7	4.8
Growth rates:											
Taxpayer-supported	5.8	6.8	13.9	7.2	13.7	10.6	35.2	45.5	6.9	3.7	-4.9
Self-supported	5.9	0.1	50.5	6.8	-20.8	7.3	8.7	-0.7	2.2	-30.7	2.9
Total capital spending	5.8	4.0	28.9	7.0	-2.8	9.3	25.1	30.1	5.7	-4.8	10.8
Per capita:⁵											
Taxpayer-supported	753	793	889	937	1,053	1,154	1,526	2,168	2,276	2,319	13.3
Self-supported	561	554	819	861	674	717	762	739	741	505	-1.2
Total capital spending	1,314	1,346	1,708	1,798	1,727	1,871	2,288	2,907	3,017	2,825	8.9
Real Per Capita Capital Spending (2022 \$)⁶											
	1,562	1,567	1,935	1,990	1,898	2,000	2,288	2,799	2,834	2,596	5.8
Growth rate (per cent)	2.2	0.4	23.5	2.8	-4.7	5.4	14.4	22.3	1.2	-8.4	5.9

¹ Includes Transportation Investment Plan capital spending and, beginning in 2017/18, Transportation Investment Corporation rehabilitation costs for the Port Mann Bridge due to reclassification from self-supported commercial Crown corporation to a taxpayer-supported agency in response to the cancellation of tolls. Effective April 1, 2018, Transportation Investment Corporation became a subsidiary of

² Forecasted amounts exclude right-of-use assets.

³ Includes post-secondary institutions' self-supported subsidiaries.

⁴ Capital spending as a per cent of GDP is calculated using nominal GDP for the calendar year ending in the fiscal year (e.g. 2023/24 amounts divided by nominal GDP for the 2023 calendar year).

⁵ Per capita capital spending is calculated using July 1 population (e.g. 2023/24 amounts divided by population on July 1, 2023).

⁶ Capital spending is converted to real (inflation-adjusted) terms using the consumer price index (CPI) for the corresponding calendar year (e.g. 2023 CPI for 2023/24 capital spending).

Table A15 Statement of Financial Position – 2016/17 to 2025/26

(\$ millions)	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	Average annual change (per cent)
Financial assets:											
Cash and temporary investments	4,232	3,440	3,029	3,985	6,560	7,142	4,646	3,120	2,627	1,635	-10.0
Other financial assets	10,209	11,740	12,636	12,405	15,410	17,105	17,112	18,450	19,229	18,923	7.1
Sinking funds	1,087	1,348	752	692	492	510	537	529	576	397	-10.6
Investments in commercial Crown corporations:											
Retained earnings	7,517	6,134	5,740	6,523	9,632	12,223	12,530	13,274	14,476	15,672	8.5
Recoverable capital loans	23,809	20,534	22,547	24,768	26,301	27,218	28,344	30,174	32,265	33,024	3.7
Total investments in commercial Crown corporations	31,326	26,668	28,287	31,291	35,933	39,441	40,874	43,448	46,741	48,696	5.0
Total financial assets	46,854	43,196	44,704	48,373	58,395	64,198	63,169	65,547	69,173	69,652	4.5
Liabilities:											
Accounts payable & accrued liabilities	9,031	9,751	10,573	11,497	13,092	16,829	14,592	14,741	16,085	17,080	7.3
Deferred revenue	9,665	10,068	10,543	10,652	12,211	13,379	14,058	14,933	15,719	16,453	6.1
Debt:											
Taxpayer-supported debt	41,499	43,607	42,681	46,229	59,750	62,341	63,701	75,617	88,436	99,395	10.2
Self-supported debt	24,338	21,312	23,281	25,932	27,350	28,325	29,788	31,607	33,671	34,405	3.9
Forecast allowance	-	-	-	-	-	-	-	700	500	500	
Total provincial debt	65,837	64,919	65,962	72,161	87,100	90,666	93,489	107,924	122,607	134,300	8.2
Add: debt offset by sinking funds	1,087	1,348	752	692	492	510	537	529	576	397	-10.6
Less: guarantees and non-guaranteed debt	(835)	(896)	(850)	(1,337)	(1,335)	(1,402)	(1,444)	(1,434)	(1,406)	(1,381)	5.7
Financial statement debt	66,089	65,371	65,864	71,516	86,257	89,774	92,582	107,019	121,777	133,316	8.1
Total liabilities	84,785	85,190	86,980	93,665	111,560	119,982	121,232	136,693	153,581	166,849	7.8
Net liabilities	(37,931)	(41,994)	(42,276)	(45,292)	(53,165)	(55,784)	(58,063)	(71,146)	(84,408)	(97,197)	11.0
Capital and other assets:											
Tangible capital assets	41,238	45,771	47,764	49,958	52,716	56,001	61,677	70,474	79,913	89,637	9.0
Restricted assets	1,695	1,768	1,834	1,931	2,003	2,147	2,224	2,292	2,361	2,430	4.1
Other assets	1,126	932	952	1,100	1,582	1,791	1,681	1,683	1,683	1,636	4.2
Total capital and other non-financial assets	44,059	48,471	50,550	52,989	56,301	59,939	65,582	74,449	83,957	93,703	8.7
Accumulated surplus (deficit)	6,128	6,477	8,274	7,697	3,136	4,155	7,519	3,303	(451)	(3,494)	-193.9
Per cent of nominal GDP:¹											
Net liabilities	14.4	14.9	14.2	14.7	17.3	15.9	14.9	17.8	20.3	22.5	5.1
Capital and other assets	16.7	17.2	17.0	17.1	18.3	17.1	16.9	18.6	20.2	21.7	2.9
Growth rates (per cent):											
Net liabilities	-4.6	10.7	0.7	7.1	17.4	4.9	4.1	22.5	18.6	15.2	-214.2
Capital and other assets	2.7	10.0	4.3	4.8	6.3	6.5	9.4	13.5	12.8	11.6	17.4
Per capita:²											
Net liabilities	7,806	8,519	8,438	8,890	10,312	10,723	10,915	13,057	15,203	17,211	9.2
Capital and other assets	9,067	9,833	10,089	10,401	10,921	11,521	12,329	13,663	15,122	16,593	6.9

¹ Net liabilities as a per cent of nominal GDP is calculated using nominal GDP for the calendar year ending in the fiscal year (e.g. 2023/24 amount divided by nominal GDP for the 2023 calendar year).

² Per capita net liabilities is calculated using July 1 population (e.g. 2023/24 amount divided by population on July 1, 2023).

Table A16 Changes in Financial Position – 2016/17 to 2025/26

(\$ millions)	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	10-Year Total
(Surplus) deficit for the year	(2,765)	(313)	(1,531)	322	5,468	(1,306)	(3,592)	4,216	3,754	3,043	7,296
Comprehensive income (increase) decrease	(236)	(36)	(266)	255	(907)	287	228	-	-	-	(675)
Change in accumulated (surplus) deficit	(3,001)	(349)	(1,797)	577	4,561	(1,019)	(3,364)	4,216	3,754	3,043	6,621
Capital and other asset changes:											
Taxpayer-supported capital investments	3,659	3,908	4,452	4,772	5,428	6,002	8,117	11,813	12,634	13,098	73,883
Less: amortization and other accounting changes	(2,638)	625	(2,459)	(2,578)	(2,670)	(2,717)	(2,441)	(3,016)	(3,195)	(3,374)	(24,463)
Increase in net capital assets	1,021	4,533	1,993	2,194	2,758	3,285	5,676	8,797	9,439	9,724	49,420
Increase (decrease) in restricted assets	64	73	66	97	72	144	77	68	69	69	799
Increase (decrease) in other assets	87	(194)	20	148	482	209	(110)	2	-	(47)	597
Change in capital and other assets	1,172	4,412	2,079	2,439	3,312	3,638	5,643	8,867	9,508	9,746	50,816
Increase (decrease) in net liabilities	(1,829)	4,063	282	3,016	7,873	2,619	2,279	13,083	13,262	12,789	57,437
Investment and working capital changes:											
Investment in commercial Crown corporations:											
Increase (decrease) in retained earnings	(20)	(1,383)	(394)	783	3,109	2,591	307	744	1,202	1,196	8,135
Self-supported capital investments	2,725	2,729	4,106	4,386	3,475	3,730	4,055	4,027	4,116	2,853	36,202
Less: loan repayments and other accounting changes	(957)	(6,004)	(2,093)	(2,165)	(1,942)	(2,813)	(2,929)	(2,197)	(2,025)	(2,094)	(25,219)
Change in investment	1,748	(4,658)	1,619	3,004	4,642	3,508	1,433	2,574	3,293	1,955	19,118
Increase (decrease) in cash and temporary investments	340	(792)	(411)	956	2,575	582	(2,496)	(1,526)	(493)	(992)	(2,257)
Other working capital changes	(181)	669	(997)	(1,324)	(349)	(3,192)	1,592	306	(1,304)	(2,214)	(6,994)
Changes in investment and working capital	1,907	(4,781)	211	2,636	6,868	898	529	1,354	1,496	(1,250)	9,868
Increase (decrease) in financial statement debt	78	(718)	493	5,652	14,741	3,517	2,808	14,437	14,758	11,539	67,305
(Increase) decrease in sinking fund debt	493	(261)	596	60	200	(18)	(27)	8	(47)	179	1,183
Increase (decrease) in guarantees	(23)	(188)	(2)	57	113	9	(295)	1	(1)	1	(328)
Increase (decrease) in non-guaranteed debt	38	249	(44)	430	(115)	58	337	(11)	(27)	(26)	889
Increase (decrease) in total provincial debt	586	(918)	1,043	6,199	14,939	3,566	2,823	14,435	14,683	11,693	69,049
Represented by increase (decrease) in:											
Taxpayer-supported debt	(1,220)	2,108	(926)	3,548	13,521	2,591	1,360	11,916	12,819	10,959	56,676
Self-supported debt	1,806	(3,026)	1,969	2,651	1,418	975	1,463	1,819	2,064	734	11,873
Forecast allowance	-	-	-	-	-	-	-	700	(200)	-	500
Total provincial debt	586	(918)	1,043	6,199	14,939	3,566	2,823	14,435	14,683	11,693	69,049

Table A17 Provincial Debt – 2016/17 to 2025/26

(\$ millions)	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	Average annual change (per cent)
Taxpayer-supported debt:											
Provincial government											
Operating	4,644	1,156	-	-	8,746	7,233	-	2,440	4,128	4,710	0.2
Capital ²											
K-12 education	8,454	8,891	8,885	9,757	10,529	11,342	11,982	12,699	13,621	14,616	6.3
Post-secondary institutions	4,285	4,584	4,607	4,917	5,426	5,732	6,049	6,725	7,609	8,383	7.7
Health facilities	5,835	6,141	6,173	6,705	7,484	8,223	9,680	11,384	14,174	17,386	12.9
Government ministries	2,288	2,718	2,363	3,133	3,702	4,087	4,718	5,279	5,729	6,142	11.6
Transportation	2,174	5,682	5,401	5,401	5,401	5,401	5,401	5,403	5,405	5,406	10.7
Social housing	449	619	619	805	1,062	1,424	1,747	2,196	2,703	3,266	24.7
Other	242	242	242	252	268	278	331	403	486	497	8.3
Total capital	23,727	28,877	28,290	30,970	33,872	36,487	39,908	44,089	49,727	55,696	9.9
Total provincial government	28,371	30,033	28,290	30,970	42,618	43,720	39,908	46,529	53,855	60,406	8.8
Taxpayer-supported entities:											
BC Pavilion Corporation	143	141	138	135	132	129	126	123	120	116	-2.3
BC Transit	94	84	73	65	60	56	62	120	206	342	15.4
BC Transportation Financing Authority	9,974	10,388	11,293	12,193	13,321	14,615	19,505	23,171	27,764	32,305	13.9
Health Authorities and Hospital Societies	1,717	1,762	1,795	1,802	1,875	1,839	2,019	2,381	2,334	2,279	3.2
InBC Investment Corp	217	161	70	45	37	19	18	53	135	247	1.4
Post-secondary institutions	699	744	763	753	882	922	874	952	1,002	989	3.9
School districts	19	17	19	18	24	25	28	32	37	41	8.9
Social housing	246	259	225	222	770	974	1,125	2,227	2,957	2,644	30.2
Other	19	18	15	26	31	42	36	29	26	26	3.5
Total taxpayer-supported entities	13,128	13,574	14,391	15,259	17,132	18,621	23,793	29,088	34,581	38,989	12.9
Total taxpayer-supported debt	41,499	43,607	42,681	46,229	59,750	62,341	63,701	75,617	88,436	99,395	10.2
Self-supported debt:											
Commercial Crown corporations and agencies											
BC Hydro	19,685	19,990	22,064	23,238	24,650	25,611	27,054	28,946	31,041	31,794	5.5
BC Liquor Distribution Branch	-	-	-	210	233	230	234	254	263	269	n/a
BC Lottery Corporation	145	155	100	233	228	195	174	104	92	91	-5.0
Columbia Basin power projects	448	433	418	1,387	1,349	1,319	1,293	1,266	1,238	1,207	11.6
Columbia Power Corporation	291	286	282	276	271	266	261	255	249	243	-2.0
Post-secondary institution subsidiaries	340	418	387	504	520	615	656	656	656	656	7.6
Transportation Investment Corporation											
1	3,398	-	-	-	-	-	-	-	-	-	n/a
Other	31	30	30	84	99	89	116	126	132	144	18.6
Total self-supported debt	24,338	21,312	23,281	25,932	27,350	28,325	29,788	31,607	33,671	34,405	3.9
Forecast allowance	-	-	-	-	-	-	-	700	500	500	n/a
Total provincial debt	65,837	64,919	65,962	72,161	87,100	90,666	93,489	107,924	122,607	134,300	8.2

¹ Beginning in 2017/18, debt related to the Port Mann Bridge was reclassified as taxpayer-supported due to the elimination of tolls effective September 1, 2017.

² Includes debt incurred by the government to fund the building and construction of capital assets in the education, health, social housing and other sectors.

Table A18 Provincial Debt Supplementary Information – 2016/17 to 2025/26¹

(\$ millions)	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	Average annual change (per cent)
Per cent of nominal GDP: ²											
Taxpayer-supported debt:											
Provincial government direct operating	1.8	0.4	-	-	2.8	2.1	-	0.6	1.0	1.1	-5.2
Provincial government capital	9.0	10.2	9.5	10.0	11.0	10.4	10.3	11.0	12.0	12.9	4.1
Total provincial government	10.8	10.6	9.5	10.0	13.9	12.5	10.3	11.6	13.0	14.0	3.0
Taxpayer-supported entities	5.0	4.8	4.8	4.9	5.6	5.3	6.1	7.3	8.3	9.0	6.8
Total taxpayer-supported debt	15.7	15.4	14.4	15.0	19.5	17.8	16.4	18.9	21.3	23.0	4.3
Self-supported debt:											
Commercial Crown corporations & agencies.	9.2	7.6	7.8	8.4	8.9	8.1	7.7	7.9	8.1	8.0	-1.6
Total provincial debt	24.9	23.0	22.2	23.4	28.4	25.9	24.0	27.0	29.6	31.1	2.5
Growth rates (per cent):											
Taxpayer-supported debt:											
Provincial government direct operating	-42.2	-75.1	-100.0	-	-	-17.3	-	-	69.2	14.1	-15.1
Provincial government capital	6.3	21.7	-2.0	9.5	9.4	7.7	9.4	10.5	12.8	12.0	9.7
Taxpayer-supported entities	6.2	3.4	6.0	6.0	12.3	8.7	27.8	22.3	18.9	12.7	12.4
Total taxpayer-supported debt	-2.9	5.1	-2.1	8.3	29.2	4.3	2.2	18.7	17.0	12.4	9.2
Self-supported debt:											
Commercial Crown corporations & agencies.	8.0	-12.4	9.2	11.4	5.5	3.6	5.2	6.1	6.5	2.2	4.5
Total provincial debt	0.9	-1.4	1.6	9.4	20.7	4.1	3.1	15.4	13.6	9.5	7.7
Per capita: ³											
Taxpayer-supported debt:											
Provincial government direct operating	956	235	-	-	1,696	1,390	-	448	744	834	-1.5
Provincial government capital	4,883	5,858	5,646	6,079	6,570	7,014	7,502	8,092	8,957	9,862	8.1
Taxpayer-supported entities	2,702	2,754	2,872	2,995	3,323	3,579	4,473	5,338	6,229	6,904	11.0
Total taxpayer-supported debt	8,540	8,846	8,518	9,074	11,590	11,983	11,975	13,878	15,929	17,600	8.4
Self-supported debt:											
Commercial Crown corporations & agencies.	5,009	4,323	4,646	5,090	5,305	5,445	5,600	5,801	6,065	6,092	2.2
Total provincial debt	13,549	13,170	13,165	14,164	16,895	17,428	17,575	19,807	22,083	23,781	6.5
Real Per Capita Provincial Debt (2022 \$) ⁴	16,106	15,330	14,918	15,684	18,566	18,631	17,575	19,072	20,744	21,860	3.5
Growth rate (per cent)	-2.6	-4.8	-2.7	5.1	18.4	0.4	-5.7	8.5	8.8	5.4	3.1

1 Numbers may not add due to rounding.

2 Debt as a per cent of GDP is calculated using nominal GDP for the calendar year ending in the fiscal year (e.g. 2023/24 debt divided by nominal GDP for the 2023 calendar year).

3 Per capita debt is calculated using July 1 population (e.g. 2023/24 debt divided by population on July 1, 2023).

4 Debt is converted to real (inflation-adjusted) terms using the consumer price index (CPI) for the corresponding calendar year (e.g. 2023 CPI for 2023/24 debt).

Table A19 Key Provincial Debt Indicators – 2016/17 to 2025/26

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Updated Forecast 2022/23	Budget Estimate 2023/24	Plan 2024/25	Plan 2025/26	Average annual change (per cent)
Debt to revenue (per cent)											
Total provincial	99.3	94.7	89.5	95.9	115.1	104.3	93.5	113.7	125.5	132.6	3.3
Taxpayer-supported	81.8	82.5	75.0	80.6	101.2	90.8	78.7	100.1	114.8	124.9	4.8
Debt per capita (\$) ¹											
Total provincial	13,549	13,170	13,165	14,164	16,895	17,428	17,575	19,807	22,083	23,781	6.5
Taxpayer-supported	8,540	8,846	8,518	9,074	11,590	11,983	11,975	13,878	15,929	17,600	8.4
Debt to nominal GDP (per cent) ²											
Total provincial	24.9	23.0	22.2	23.4	28.4	25.9	24.0	27.0	29.6	31.1	2.5
Taxpayer-supported	15.7	15.4	14.4	15.0	19.5	17.8	16.4	18.9	21.3	23.0	4.3
Interest bite (cents per dollar of revenue) ³											
Total provincial	3.8	4.0	3.8	3.8	3.7	3.3	2.8	3.5	3.9	4.3	1.4
Taxpayer-supported	3.2	3.3	3.2	3.1	3.1	2.8	2.4	2.9	3.5	3.9	2.2
Interest costs (\$ millions)											
Total provincial	2,521	2,759	2,786	2,893	2,817	2,848	2,836	3,333	3,842	4,352	6.3
Taxpayer-supported	1,644	1,725	1,793	1,807	1,832	1,896	1,962	2,206	2,672	3,135	7.4
Interest rate (per cent) ⁴											
Taxpayer-supported	3.9	4.1	4.2	4.1	3.5	3.1	3.1	3.2	3.3	3.3	-1.7
Background Information:											
Revenue (\$ millions)											
Total provincial ⁵	66,334	68,551	73,734	75,283	75,691	86,903	99,997	94,901	97,663	101,262	4.8
Taxpayer-supported ⁶	50,726	52,866	56,881	57,386	59,033	68,658	80,985	75,511	77,065	79,554	5.1
Debt (\$ millions)											
Total provincial	65,837	64,919	65,962	72,161	87,100	90,666	93,489	107,924	122,607	134,300	8.2
Taxpayer-supported ⁷	41,499	43,607	42,681	46,229	59,750	62,341	63,701	75,617	88,436	99,395	10.2
Provincial nominal GDP (\$ millions) ⁸	263,912	282,283	297,392	308,993	306,947	350,598	389,129	400,093	414,866	432,405	5.6
Population (thousands at July 1) ⁹	4,859	4,929	5,010	5,095	5,155	5,202	5,319	5,449	5,552	5,647	1.7

¹ The ratio of debt to population (e.g. 2023/24 debt divided by population at July 1, 2023).

² The ratio of debt outstanding at fiscal year end to provincial nominal gross domestic product (GDP) for the calendar year ending in the fiscal year (e.g. 2023/24 debt divided by 2023 nominal GDP).

³ The ratio of interest costs (less sinking fund interest) to revenue. Figures include capitalized interest expense in order to provide a more comparable measure to outstanding debt.

⁴ Weighted average of all outstanding debt issues.

⁵ Includes revenue of the consolidated revenue fund (excluding dividends from enterprises) plus revenue of all government organizations and enterprises.

⁶ Excludes revenue of government enterprises, but includes dividends from enterprises paid to the consolidated revenue fund.

⁷ Excludes debt of commercial Crown corporations and agencies and funds held under the province's warehouse borrowing program.

⁸ Nominal GDP for the calendar year ending in the fiscal year (e.g. nominal GDP for 2023 is used for the fiscal year ended March 31, 2024).

⁹ Population at July 1st within the fiscal year (e.g. population at July 1, 2023 is used for the fiscal year ended March 31, 2024).

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Estimates

Fiscal Year Ending March 31, 2024



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INTRODUCTION TO THE ESTIMATES

The main Estimates for each fiscal year are presented to the Legislative Assembly by the Minister of Finance. The contents of the main Estimates are outlined in section 5 of the *Budget Transparency and Accountability Act* and the timing of their presentation is outlined in section 6.

The main Estimates serve two purposes:

For the broader government reporting entity, which includes the Consolidated Revenue Fund (CRF) as well as Crown corporations and service delivery agencies that are controlled by the government, the main Estimates provide an overview of government's fiscal plan for 2023/24. This includes forecasts of staff utilization and the projected financial results of the larger service delivery agencies. The Estimates also include restated main Estimates and updated forecast information for the 2022/23 fiscal year for comparative purposes.

For core government – viz. the CRF – the Estimates form the basis for annual appropriations approved by the Legislature for both operating and financing transactions upon the enactment of a *Supply Act*.

The General Fund is the main operating fund within the CRF and includes a number of Special Accounts where the statutory authority for expenditures is derived from statutes other than a *Supply Act*.

The BC Prosperity Fund is a special fund whose general purpose is to set aside portions of government's annual surplus as a long-term legacy intended to help eliminate taxpayer-supported debt of the government reporting entity over time; improves the cost of living for families; makes investments in health care, education, transportation, and other priorities; and provides a permanent legacy endowment that provides future benefits to British Columbia. The BC Prosperity Fund will earn and retain investment earnings to be used for these purposes.

All expenditures from the CRF must be authorized by an appropriation, either through a *Supply Act* or through a specific provision in another statute. The Votes in the Estimates are the details of that year's appropriations for each special office, ministry, and other purpose. The vote descriptions provide the framework for legislative control of government spending, since funds can only be expended for purposes stated in the Estimates. Special types of appropriation for capital expenditures, loans and advances, and dedicated revenue (financing transactions) are voted on a total amount basis, although the Estimates do provide allocations by ministry for disclosure purposes.

Legislative authority for voted appropriations is provided by the *Supply Act*, which includes a summary of the Estimates appropriations as schedules to the Act. Expenses from Special Accounts are disclosed in the Estimates; however, they are not included in *Supply Act* totals as these accounts have separate statutory spending authority. Expenses cannot exceed individual Vote totals without additional legislative authority.

The allocation of voted and statutory appropriation to standard objects of expense (STOB) is disclosed in the Supplement to the Estimates. While section 23(4) of the *Financial Administration Act* authorizes the spending of an appropriation on any activity or STOB, this more detailed presentation provides additional information and establishes a framework for administrative control by Treasury Board. The Supplement to the Estimates can be found on the Government of British Columbia's budget website at <https://www.bcbudget.gov.bc.ca/>.

The 2023/24 Estimates are composed of three separate sections:

1. **Summary Information** — This section presents an outline of the accounting policies on which the Estimates have been prepared and significant presentation changes in the Estimates from the previous year. This section also provides information on the projected results of the broader government reporting entity, including a statement of financial position; a statement of operations; a reconciliation of the projected surplus (deficit) to the forecast change in debt; details on the components of forecast revenue and expense; and a summary of estimated General Fund appropriations.
2. **Estimates of Special Offices, Ministries and Other Appropriations** — This section presents the details of the appropriations from the General Fund arranged by special office, ministry, or other grouping (such as Other Appropriations). The details in the Estimates include breakdowns by core businesses and group account classification.

Each special office, ministry, or other grouping is presented on a similar basis.

1. **Summary** — summarizes total voted and statutory expense, capital, and other financing transactions.
 2. **Summary by Core Business** — for ministries, discloses operating expenses, capital expenditures, and other financing transactions by core business on both a gross (before deducting estimated external recoveries) and net (after deducting estimated external recoveries) basis. A core business includes programs and/or functions grouped together based on common roles and/or purposes. For special offices and other groupings, these items are disclosed by vote.
 3. **Vote and Statutory Appropriations Descriptions** — for ministries, includes a description of the purpose for each vote and operating expenses for both voted and statutory appropriations broken down by core business. For special offices and other groupings, these items are disclosed by vote.
 4. **Special Accounts** — discloses revenue, expense, capital, other financing transactions, and projected spending authority available for all special accounts.
 5. **Financing Transactions** — discloses financing transactions that are the responsibility of the special office or ministry; including loans, investments and other requirements by core business and revenue collected for, and transferred to, other entities by core business.
3. **Schedules** — This section consists of supporting schedules that include the following: a reconciliation of the 2022/23 main Estimates to the restated 2022/23 main Estimates; a summary of operating and financial requirements and opening and closing balances for all Special Accounts; a summary of financing transactions for capital expenditures; a summary of financing transactions for loans, investments and other requirements; a summary of financing transactions for revenue collected for, and transferred to, other entities; a summary of ministerial accountability for voted operating expenses; an estimated CRF operating result, including segmented results for both the General Fund and the BC Prosperity Fund; a summary of major service delivery agency revenues and expenses; and an estimate of the staff utilization for the taxpayer-supported government reporting entity.

EXPLANATORY NOTES

The Relationship Between Net Expense and Spending Authority

Consolidated Revenue Fund (CRF) expense budgets are established on the basis of the gross amount of funds required for a particular purpose, with anticipated recoveries being deducted to arrive at the net expense. It is the net expense that is included in an annual *Supply Act* and voted on by the Legislative Assembly.

Section 23(3) of the *Financial Administration Act* (FAA) provides that where a vote in the Estimates approved by the Legislature shows an item as a credit or recovery, the vote is deemed to appropriate spending authority for the net expense plus the estimated amount of the credit or recovery, whether or not this latter amount is actually realized. An under-realization of recoveries without a corresponding decrease in spending would have the same effect on the CRF operating result as an equivalent shortfall in anticipated government revenue.

Section 23(3)(c) of the FAA also provides that excess recoveries (amounts earned over and above those estimated) may be used for additional expenses. Prior approval of Treasury Board is not required, unless otherwise directed. This incremental spending would have no impact on the CRF operating result since the incremental recoveries would offset the incremental spending with no change to net expense.

There are a number of checks and balances to the use of recoveries to understate net expense. The *Balanced Budget and Ministerial Accountability Act* requires ministers to meet their net expense targets as outlined in Schedule F. As well, section 27(1)(a) of the FAA authorizes Treasury Board to restrict spending under any appropriation – voted or statutory.

Recoveries in the Estimates

Recoveries are disclosed in each special office, ministry, or other appropriation section of the Estimates in two places: the Summary by Core Business or the Summary by Vote; and the Group Account Classification Summary.

There are two forms of recoveries:

Internal Recoveries — represent transfers within the CRF and generally include inter-ministry chargebacks for costs budgeted centrally in government for the provision of certain goods and services that are recovered from areas elsewhere in government that consume and/or use those goods and services. Employee benefits, workplace technology services, legal services, accommodation and real estate services, alternate service delivery services, postal services, King's Printer services, and Provincial Treasury banking charges are examples of internal recoveries.

External Recoveries — represent recoveries from entities outside of the CRF, including costs and amounts recovered from government corporations, education and health sector organizations, other levels of government, non-government organizations, individuals, and businesses. External recoveries also include sinking fund interest earnings, an offset for commissions paid for the collection of government revenues and accounts, and increases in provisions for, or the write-off of, uncollectible revenue-related accounts. An example of a major external recovery is interest costs relating to funds borrowed by government and re-loaned to public bodies.

The expense disclosures in the Summary by Core Business and the Summary by Vote only add External Recoveries to Net Expense to arrive at Gross Expense (i.e., the FAA section 23(3) spending authority), as the spending related to Internal Recoveries may be restricted by Treasury Board – in effect, limiting their inherent spending authority. \$1,000 placeholders are used when a reasonable estimate is not available. Details on internal and external recoveries by vote are provided in the Supplement to the Estimates.

Capitalized Costs

The government capitalizes a number of costs in its financial statements in accordance with generally accepted accounting principles (GAAP). The annual amounts are shown in each special office or ministry section of the Estimates and are summarized in schedules to the Estimates. These costs are not included in their operating budgets; rather, each schedule is voted as one amount in the *Supply Act*.

Capital Expenditures – Schedule C

These expenditures reflect the acquisition cost of tangible capital assets. While the initial expenditure is not part of operating expenses, the amortization of the cost of tangible capital assets is included in operating budgets. Schedule C summarizes core government capital acquisitions that are voted on by the Legislative Assembly and the total estimated cost of capital acquisitions for all taxpayer-supported organizations.

Loans, Investments and Other Requirements – Schedule D

The government disburses funds from the General Fund of the CRF for a variety of purposes related to ministry operations, including student loans, land development, timber inventory acquisition, land tax deferral program costs, international fuel tax agreement payments, and returns of deposits. Receipts represent recoveries of these amounts plus loan repayments, deposits accepted by government, and interest on deposits.

Revenue Collected for, and Transferred to, Other Entities – Schedule E

The government has dedicated certain revenue sources to specific programs or entities. The government collects the revenue on behalf of programs or entities and remits it to them. The total estimated disbursements set out in Schedule E are included in the *Supply Act*. Actual disbursements may vary depending on the amount of receipts in each program area and may exceed the estimated amounts to the extent authorized by other appropriations.

SUMMARY INFORMATION

Estimates Accounting Policies and Presentation Changes

Estimated Statement of Financial Position

Estimated Statement of Operations

Reconciliation of Estimated Surplus/Deficit to Estimated Change in Debt

Estimated Revenue by Source

Estimated Expense by Function

Estimated Expense by Organization

Estimated General Fund Appropriations

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ESTIMATES ACCOUNTING POLICIES AND PRESENTATION CHANGES

Estimates Accounting Policies

1. **Basis of Accounting** — The Estimated Statement of Financial Position and the Estimated Statement of Operations in the *2023/24 Estimates* are prepared in accordance with generally accepted accounting principles (GAAP) for senior governments as required by the *Budget Transparency and Accountability Act* (BTAA) and as recommended by the independent Public Sector Accounting Board of the Chartered Professional Accountants of Canada, with the exception of regulatory accounting, where Treasury Board has adopted the US Financial Accounting Standards Board guidance in accordance with the provisions in the BTAA. Details on the significant accounting policies that form government's basis of accounting can be found in Note 1 of the *2021/22 Public Accounts* on the Ministry of Finance website at: <https://www2.gov.bc.ca/gov/content/governments/finances/public-accounts>.

Public Sector Accounting Standards *PS 3400 Revenue* and *PS 3160 Public Private Partnerships* become effective for the 2023/24 fiscal year. In addition, the Insurance Corporation of British Columbia will be adopting International Financial Reporting Standards *IFRS 17 Insurance Contracts* and *IFRS 9 Financial Instruments* for the first time. The financial impact of these new standards will be reported for the first time in the Public Accounts for the fiscal year ending March 31, 2024.

2. **Reporting Entity** — The government reporting entity includes organizations that meet the criteria of control by the Province as established under GAAP. This includes the Consolidated Revenue Fund, service delivery agencies, government partnerships, and self-supported Crown corporations. Service delivery agencies include school districts, post-secondary institutions, health authorities and hospital societies, and taxpayer-supported Crown corporations and agencies.
3. **Consolidation** — The *2023/24 Estimates* fully consolidate the Consolidated Revenue Fund with the individual assets, liabilities, revenues, and expenses of service delivery agencies on a line-by-line basis. Government's interests in government partnerships are reported on a proportional consolidation basis. Self-supported Crown corporation results are consolidated using the modified equity basis, which reports net assets as an investment and net income/loss as revenue.

Significant Presentation Changes in the *2023/24 Estimates*

For comparative purposes, the *2022/23 Estimates* and Updated Forecast amounts have been restated to be consistent with the *2023/24 Estimates* presentation. These restatements reflect the government reorganizations since the *2022/23 Estimates* were presented to the Legislative Assembly on February 22, 2022; incorporate a number of inter-ministry transfers and/or changes; and adjust expenses for presentation changes.

A reconciliation of the restated General Fund operating expenses and capital expenditures is presented in Schedule A.

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ESTIMATES, 23/24

ESTIMATED STATEMENT OF FINANCIAL POSITION ¹
(\$000)

Estimates 2022/23	Updated Forecast 2022/23		Estimates 2023/24
		Financial Assets²	
2,690,000	4,646,000	Cash and temporary investments	3,120,000
7,739,000	7,746,000	Receivables and inventories for resale	7,819,000
9,801,000	9,366,000	Loans and other investments	10,631,000
529,000	537,000	Sinking Funds	529,000
13,603,000	12,530,000	Equity in self-supported Crown corporations	13,274,000
29,692,000	28,344,000	Financed assets of self-supported Crown corporations ³	30,174,000
<u>64,054,000</u>	<u>63,169,000</u>	Total Financial Assets	<u>65,547,000</u>
		Liabilities	
14,664,000	14,592,000	Accounts payable and accrued liabilities	14,741,000
14,310,000	14,058,000	Deferred revenue	14,933,000
<u>28,974,000</u>	<u>28,650,000</u>		<u>29,674,000</u>
		Debt	
104,431,000	93,489,000	Total provincial debt	107,224,000
529,000	537,000	Add: Debt offset by sinking funds	529,000
(1,269,000)	(1,444,000)	Less: Guarantees and non-guaranteed debt	(1,434,000)
103,691,000	92,582,000	Financial statement debt before forecast allowance	106,319,000
1,000,000	—	Forecast allowance	700,000
<u>104,691,000</u>	<u>92,582,000</u>	Total Debt ⁴	<u>107,019,000</u>
<u>133,665,000</u>	<u>121,232,000</u>	Total Liabilities	<u>136,693,000</u>
<u>(69,611,000)</u>	<u>(58,063,000)</u>	Net Liabilities	<u>(71,146,000)</u>
		Non-Financial Assets²	
63,785,000	61,677,000	Investment in capital assets (net) ⁵	70,474,000
2,192,000	2,224,000	Restricted assets	2,292,000
1,220,000	1,681,000	Other assets	1,683,000
<u>67,197,000</u>	<u>65,582,000</u>	Total Non-Financial Assets	<u>74,449,000</u>
<u>(2,414,000)</u>	<u>7,519,000</u>	Accumulated Surplus (Deficit)	<u>3,303,000</u>

¹ Figures have been rounded to the nearest million.

² Includes assets not available to meet the government's general obligations due to external restrictions on use or limitation in the rights of government to those assets in the event of disposal or discontinuation of the program or service to which those assets relate.

³ Includes loans to Crown corporations for the purchase of capital assets.

⁴ Under generally accepted accounting principles, total debt includes sinking funds and forecast allowance, but does not include loan guarantees and non-guaranteed debt of self-supported corporations under provincial government control. These amounts are disclosed separately for information purposes.

⁵ Investment in capital assets is reported net of amortization.

ESTIMATES, 23/24

ESTIMATED STATEMENT OF OPERATIONS ¹
(\$000)

Estimates 2022/23	Updated Forecast 2022/23		Estimates 2023/24
68,552,000	82,700,000	Total Revenue	77,690,000
73,013,000	79,108,000	Total Expense	81,206,000
(4,461,000)	3,592,000	Surplus (Deficit) before forecast allowance	(3,516,000)
(1,000,000)	—	Forecast allowance	(700,000)
(5,461,000)	3,592,000	Surplus (Deficit)	(4,216,000)
2,042,000	3,693,000	Accumulated surplus (deficit), beginning of year, excluding comprehensive income	7,285,000
(3,419,000)	7,285,000	Accumulated surplus (deficit) before comprehensive income	3,069,000
1,005,000	234,000	Accumulated comprehensive income of self-supported Crown corporations	234,000
(2,414,000)	7,519,000	Accumulated Surplus (Deficit), end of year	3,303,000

RECONCILIATION OF ESTIMATED SURPLUS/DEFICIT TO ESTIMATED CHANGE IN DEBT ¹
(\$000)

Estimates 2022/23	Updated Forecast 2022/23		Estimates 2023/24
4,461,000	(3,592,000)	(Surplus) Deficit before forecast allowance ²	3,516,000
(2,813,000)	(2,441,000)	Adjustment for non-cash items ³	(3,016,000)
1,064,000	535,000	Self-supported Crown corporation retained earnings for the year ⁴	744,000
(1,354,000)	(679,000)	(Increase) decrease in deferred revenue	(875,000)
71,000	(33,000)	Increase (decrease) in restricted and other assets	70,000
(396,000)	(683,000)	Working capital changes (net)	(864,000)
1,033,000	(6,893,000)	Operating Requirement (Repayment)	(425,000)
431,000	431,000	Loans, investments and other requirements (Schedule D)	527,000
16,000	27,000	Increase (decrease) in debt sinking fund balances	(8,000)
447,000	458,000	Investing Requirement (Repayment)	519,000
9,279,000	8,117,000	Capital investment requirement of taxpayer-supported organizations (Schedule C)	11,813,000
2,152,000	1,126,000	Increase (decrease) in financed assets of self-supported Crown corporations	1,830,000
11,431,000	9,243,000	Financing Requirement	13,643,000
1,000,000	—	Forecast allowance	700,000
13,911,000	2,808,000	Net increase (decrease) in total debt	14,437,000
90,780,000	89,774,000	Total debt, beginning of year	92,582,000
104,691,000	92,582,000	Total Debt, end of year	107,019,000

¹ Figures have been rounded to the nearest million.

² For purposes of the debt reconciliation, a surplus is shown as a negative amount as it reduces government debt.

³ These adjustments include amortization of capital assets and valuation adjustments.

⁴ Represents self-supported Crown corporation income which is included in the surplus but has not been transferred to the Consolidated Revenue Fund.

ESTIMATES, 23/24

ESTIMATED REVENUE BY SOURCE ¹
(*\$000*)

Estimates 2022/23	Updated Forecast 2022/23		Estimates 2023/24
Taxation Revenue			
12,848,000	17,712,000	Personal income	15,953,000
5,501,000	10,519,000	Corporate income	5,938,000
2,257,000	2,675,000	Employer health	2,731,000
9,009,000	9,693,000	Sales	10,187,000
1,051,000	1,061,000	Fuel	1,072,000
2,311,000	2,211,000	Carbon	2,811,000
760,000	565,000	Tobacco	565,000
3,173,000	3,253,000	Property	3,488,000
2,500,000	2,250,000	Property transfer	1,799,000
660,000	775,000	Insurance premium	780,000
<u>40,070,000</u>	<u>50,714,000</u>	Total Taxation Revenue	<u>45,324,000</u>
Natural Resource Revenue			
911,000	2,206,000	Natural gas royalties	2,016,000
1,121,000	1,855,000	Forests	846,000
1,355,000	2,003,000	Other natural resources	1,902,000
<u>3,387,000</u>	<u>6,064,000</u>	Total Natural Resource Revenue	<u>4,764,000</u>
Other Revenue			
4,886,000	4,999,000	Fees and licences	5,182,000
1,298,000	1,290,000	Investment earnings	1,349,000
3,807,000	3,835,000	Miscellaneous ²	3,989,000
<u>9,991,000</u>	<u>10,124,000</u>	Total Other Revenue	<u>10,520,000</u>
Contributions from the Federal Government			
8,363,000	8,613,000	Health and social transfers	8,970,000
2,977,000	3,872,000	Other federal government contributions ³	4,623,000
<u>11,340,000</u>	<u>12,485,000</u>	Total Contributions from the Federal Government	<u>13,593,000</u>
Self-supported Crown Corporations			
712,000	712,000	British Columbia Hydro and Power Authority	712,000
1,166,000	1,179,000	Liquor Distribution Branch	1,150,000
1,415,000	1,574,000	British Columbia Lottery Corporation ⁴	1,456,000
327,000	(298,000)	Insurance Corporation of British Columbia	—
144,000	146,000	Other ⁵	171,000
<u>3,764,000</u>	<u>3,313,000</u>	Net Earnings of Self-supported Crown Corporations	<u>3,489,000</u>
<u><u>68,552,000</u></u>	<u><u>82,700,000</u></u>	Total Revenue	<u><u>77,690,000</u></u>

¹ Figures have been rounded to the nearest million.

² Includes reimbursements for health care and other services provided to external agencies, and other recoveries.

³ Includes contributions for health, education, community development, housing and social service programs, and transportation projects.

⁴ Net of payments to the federal government and payments to the BC First Nations Gaming Revenue Sharing Limited Partnership in accordance with section 14.3 of the *Gaming Control Act (B.C.)*.

⁵ Includes Columbia Power Corporation, BC Railway Company, Columbia Basin power projects, and other agencies' self-supported subsidiaries.

ESTIMATES, 23/24

ESTIMATED EXPENSE BY FUNCTION ¹
(\$000)

Estimates ² 2022/23	Updated Forecast 2022/23		Estimates 2023/24
		Health	
6,111,000	6,111,000	Medical Services Plan	7,081,000
1,664,000	1,664,000	Pharmacare	1,728,000
18,843,000	19,339,000	Regional services	21,177,000
1,071,000	858,000	Other healthcare expenses	941,000
<u>27,689,000</u>	<u>27,972,000</u>	Total Health	<u>30,927,000</u>
		Education	
8,332,000	8,340,000	Elementary and secondary	8,970,000
7,889,000	7,835,000	Post-secondary	8,227,000
454,000	440,000	Other education expenses	403,000
<u>16,675,000</u>	<u>16,615,000</u>	Total Education	<u>17,600,000</u>
		Social Services	
2,964,000	2,866,000	Social assistance	3,010,000
3,080,000	3,213,000	Child welfare	3,784,000
413,000	1,969,000	Low income tax credit transfers	807,000
1,453,000	1,460,000	Community living and other services	1,557,000
<u>7,910,000</u>	<u>9,508,000</u>	Total Social Services	<u>9,158,000</u>
2,479,000	2,711,000	Protection of persons and property	2,324,000
2,454,000	2,867,000	Transportation	2,616,000
3,776,000	4,476,000	Natural resources and economic development	4,432,000
2,608,000	5,160,000	Other	3,485,000
2,848,000	2,848,000	Contingencies	4,500,000
2,000,000	2,000,000	Pandemic Recovery Contingencies	1,000,000
1,648,000	2,092,000	General government	1,929,000
2,926,000	2,859,000	Debt servicing	3,235,000
<u>73,013,000</u>	<u>79,108,000</u>	Total Expense	<u>81,206,000</u>

¹ Figures have been rounded to the nearest million.

² The 2022/23 Estimates amounts have been restated to be consistent with the 2023/24 Estimates presentation. See Significant Presentation Changes in Summary Information section for details.

ESTIMATES, 23/24

ESTIMATED EXPENSE BY ORGANIZATION ¹
(\$000)

Estimates ² 2022/23	Updated Forecast ² 2022/23		Estimates 2023/24
91,983	91,983	Legislative Assembly	100,341
87,077	98,077	Officers of the Legislature	109,224
14,692	14,692	Office of the Premier	16,045
107,021	107,021	Ministry of Agriculture and Food	111,761
708,186	708,186	Ministry of Attorney General	773,322
1,740,645	1,740,645	Ministry of Children and Family Development	1,912,095
656,727	656,727	Ministry of Citizens' Services	682,770
8,217,449	8,217,449	Ministry of Education and Child Care	8,873,970
479,095	479,095	Ministry of Emergency Management and Climate Readiness	100,783
111,959	151,559	Ministry of Energy, Mines and Low Carbon Innovation	128,536
371,535	382,895	Ministry of Environment and Climate Change Strategy	255,129
1,221,330	2,306,127	Ministry of Finance	1,578,211
824,293	1,047,808	Ministry of Forests	925,117
25,460,293	25,460,293	Ministry of Health	28,673,508
669,350	669,350	Ministry of Housing	897,320
170,619	170,619	Ministry of Indigenous Relations and Reconciliation	188,262
110,909	110,909	Ministry of Jobs, Economic Development and Innovation	113,341
17,423	17,423	Ministry of Labour	21,489
24,602	24,602	Ministry of Mental Health and Addictions	26,715
256,417	256,417	Ministry of Municipal Affairs	269,276
2,616,040	2,616,040	Ministry of Post-Secondary Education and Future Skills	2,769,979
912,686	912,686	Ministry of Public Safety and Solicitor General	1,028,213
4,451,482	4,451,482	Ministry of Social Development and Poverty Reduction	4,745,331
173,399	173,399	Ministry of Tourism, Arts, Culture and Sport	181,659
955,980	955,980	Ministry of Transportation and Infrastructure	1,020,919
103,747	103,747	Ministry of Water, Land and Resource Stewardship	124,009
1,378,388	1,267,965	Management of Public Funds and Debt	1,308,553
10,631,673	12,144,824	Other Appropriations	13,203,122
—	2,715,000	Supplementary Estimates	—
62,565,000	68,053,000	Total Appropriations	70,139,000
(17,000)	(25,000)	Elimination of transactions between appropriations ³	(32,000)
—	(21,000)	Reversal of prior year over accruals	—
62,548,000	68,007,000	Consolidated Revenue Fund Expense	70,107,000
4,011,000	4,152,000	Expenses recovered from external entities ⁴	4,909,000
(35,863,000)	(37,951,000)	Grants to service delivery agencies and other internal transfers ⁵	(41,212,000)
30,696,000	34,208,000	Ministries and special offices program expense	33,804,000
		Service delivery agency expense ⁶	
7,733,000	7,980,000	School districts	8,356,000
7,682,000	7,648,000	Post-secondary institutions	7,943,000
19,644,000	22,077,000	Health authorities and hospital societies	22,645,000
7,258,000	7,195,000	Other service delivery agencies	8,458,000
42,317,000	44,900,000	Service delivery agency expense	47,402,000
73,013,000	79,108,000	Total Expense	81,206,000

¹ Figures, other than appropriations, have been rounded to the nearest million.

² The 2022/23 Estimates and Updated Forecast amounts have been restated to be consistent with the 2023/24 Estimates presentation. See Significant Presentation Changes in Summary Information section for details.

³ Reflects payments made under an agreement where an expense from a voted appropriation is recorded as revenue by a special account.

⁴ Consolidated Revenue Fund expenses are reported net of cost recoveries received from external entities in order to arrive at net Vote requirements. On consolidation, the cost recoveries are added to expense for purposes of reporting total spending by government.

⁵ Grants and other payments between the Consolidated Revenue Fund and the service delivery agencies are eliminated to avoid double counting.

⁶ See Schedule H for details on estimated revenues and expenses for the major service delivery agencies.

ESTIMATED GENERAL FUND APPROPRIATIONS
(*\$000*)

Estimates ¹ 2022/23	Vote No. ²		Estimates 2023/24
Legislative Assembly			
91,983	1	Legislative Assembly	100,341
91,983		Total Voted Appropriations	100,341
91,983		Total Appropriations	100,341
Officers of the Legislature			
20,815	2	Auditor General	22,275
754	3	Conflict of Interest Commissioner	786
18,416	4	Elections BC	35,967
6,809	5	Human Rights Commissioner	7,505
9,096	6	Information and Privacy Commissioner	9,272
1,641	7	Merit Commissioner	1,442
11,580	8	Ombudsperson	12,773
6,984	9	Police Complaint Commissioner	7,013
10,982	10	Representative for Children and Youth	12,191
87,077		Total Voted Appropriations	109,224
87,077		Total Appropriations	109,224
Office of the Premier			
14,692	11	Office of the Premier	16,045
14,692		Total Voted Appropriations	16,045
14,692		Total Appropriations	16,045
Ministry of Agriculture and Food			
88,820	12	Ministry Operations	93,246
5,001	13	Agricultural Land Commission	5,315
93,821		Total Voted Appropriations	98,561
23,200	(S)	Production Insurance Account	23,200
(10,000)		Less: Transfer from Ministry Operations Vote	(10,000)
13,200		Total Statutory Appropriations	13,200
107,021		Total Appropriations	111,761

¹ For comparison purposes, amounts shown for 2022/23 *Estimates* have been restated to be consistent with the presentation of the 2023/24 *Estimates*. Schedule A presents a reconciliation of the restated General Fund operating expenses and capital expenditures.

² An (S) in the Vote No. column denotes a Special Account (Statutory Appropriation). 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*. Schedule B presents a summary of all Special Accounts.

ESTIMATES, 23/24

ESTIMATED GENERAL FUND APPROPRIATIONS (Continued)
(\$000)

Estimates ¹ 2022/23	Vote No. ²		Estimates 2023/24
Ministry of Attorney General			
581,418	14	Ministry Operations	643,641
92,325	15	Judiciary	93,617
24,500	16	<i>Crown Proceeding Act</i>	24,500
9,093	17	Independent Investigations Office	11,564
<u>707,336</u>		Total Voted Appropriations	<u>773,322</u>
10,763	(S)	Public Guardian and Trustee Operating Account	11,530
(10,763)		Less: Transfer from Ministry Operations Vote	(11,530)
850		<i>Public Inquiry Act</i>	—
<u>850</u>		Total Statutory Appropriations	<u>—</u>
<u>708,186</u>		Total Appropriations	<u>773,322</u>
Ministry of Children and Family Development			
1,740,645	18	Ministry Operations	1,912,095
<u>1,740,645</u>		Total Voted Appropriations	<u>1,912,095</u>
<u>1,740,645</u>		Total Appropriations	<u>1,912,095</u>
Ministry of Citizens' Services			
656,727	19	Ministry Operations	682,770
<u>656,727</u>		Total Voted Appropriations	<u>682,770</u>
<u>656,727</u>		Total Appropriations	<u>682,770</u>
Ministry of Education and Child Care			
8,178,585	20	Ministry Operations	8,835,152
<u>8,178,585</u>		Total Voted Appropriations	<u>8,835,152</u>
30,001	(S)	British Columbia Training and Education Savings Program special account	30,001
8,863	(S)	<i>Teachers Act</i> Special Account	8,817
38,864		Total Statutory Appropriations	38,818
<u>8,217,449</u>		Total Appropriations	<u>8,873,970</u>
Ministry of Emergency Management and Climate Readiness			
42,675	21	Ministry Operations	64,363
436,420	22	<i>Emergency Program Act</i>	36,420
479,095		Total Voted Appropriations	100,783
<u>479,095</u>		Total Appropriations	<u>100,783</u>

¹ For comparison purposes, amounts shown for 2022/23 Estimates have been restated to be consistent with the presentation of the 2023/24 Estimates. Schedule A presents a reconciliation of the restated General Fund operating expenses and capital expenditures.

² An (S) in the Vote No. column denotes a Special Account (Statutory Appropriation). 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*. Schedule B presents a summary of all Special Accounts.

ESTIMATED GENERAL FUND APPROPRIATIONS (Continued)
(\$000)

Estimates ¹ 2022/23	Vote No. ²		Estimates 2023/24
Ministry of Energy, Mines and Low Carbon Innovation			
109,556	23	Ministry Operations	118,408
109,556		Total Voted Appropriations	118,408
2,403	(S)	Innovative Clean Energy Fund special account	10,128
2,403		Total Statutory Appropriations	10,128
111,959		Total Appropriations	128,536
Ministry of Environment and Climate Change Strategy			
315,933	24	Ministry Operations	199,682
15,367	25	Environmental Assessment Office	16,392
331,300		Total Voted Appropriations	216,074
9,800	(S)	Park Enhancement Fund special account	12,920
30,435	(S)	Sustainable Environment Fund	26,135
40,235		Total Statutory Appropriations	39,055
371,535		Total Appropriations	255,129
Ministry of Finance			
318,847	26	Ministry Operations	338,869
28,338	27	Government Communications and Public Engagement	29,341
59,781	28	BC Public Service Agency	63,385
1	29	Benefits and Other Employment Costs	1
406,967		Total Voted Appropriations	431,596
785,738	(S)	Housing Priority Initiatives special account	1,042,010
4,630	(S)	Insurance and Risk Management Account	5,858
68,675	(S)	Long Term Disability Fund special account	76,135
(44,690)		Less: Transfer from Ministry Operations Vote	(47,398)
10	(S)	Provincial Home Acquisition Wind Up special account	10
—		<i>Land Tax Deferment Act</i>	70,000
814,363		Total Statutory Appropriations	1,146,615
1,221,330		Total Appropriations	1,578,211
Ministry of Forests			
422,766	30	Ministry Operations	483,568
194,285	31	Fire Management	204,120
617,051		Total Voted Appropriations	687,688
206,742	(S)	BC Timber Sales Account	236,929
500	(S)	Crown Land special account	500
—	(S)	Forest Stand Management Fund	—
207,242		Total Statutory Appropriations	237,429
824,293		Total Appropriations	925,117

¹ For comparison purposes, amounts shown for 2022/23 Estimates have been restated to be consistent with the presentation of the 2023/24 Estimates. Schedule A presents a reconciliation of the restated General Fund operating expenses and capital expenditures.

² An (S) in the Vote No. column denotes a Special Account (Statutory Appropriation). 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*. Schedule B presents a summary of all Special Accounts.

ESTIMATES, 23/24

ESTIMATED GENERAL FUND APPROPRIATIONS (Continued)
(\$000)

Estimates ¹ 2022/23	Vote No. ²		Estimates 2023/24
Ministry of Health			
25,313,043	32	Ministry Operations	28,526,258
25,313,043		Total Voted Appropriations	28,526,258
147,250	(S)	Health Special Account	147,250
147,250		Total Statutory Appropriations	147,250
25,460,293		Total Appropriations	28,673,508
Ministry of Housing			
656,466	33	Ministry Operations	884,436
656,466		Total Voted Appropriations	884,436
12,884	(S)	Housing Endowment Fund special account	12,884
12,884		Total Statutory Appropriations	12,884
669,350		Total Appropriations	897,320
Ministry of Indigenous Relations and Reconciliation			
49,815	34	Ministry Operations	57,912
108,329	35	Treaty and Other Agreements Funding	116,159
3,213	36	Declaration Act Secretariat	4,431
161,357		Total Voted Appropriations	178,502
1,686	(S)	First Citizens Fund	1,716
7,576	(S)	First Nations Clean Energy Business Fund special account	8,044
9,262		Total Statutory Appropriations	9,760
170,619		Total Appropriations	188,262
Ministry of Jobs, Economic Development and Innovation			
110,409	37	Ministry Operations	112,841
110,409		Total Voted Appropriations	112,841
500	(S)	Northern Development Fund	500
500		Total Statutory Appropriations	500
110,909		Total Appropriations	113,341
Ministry of Labour			
17,423	38	Ministry Operations	21,489
17,423		Total Voted Appropriations	21,489
17,423		Total Appropriations	21,489

¹For comparison purposes, amounts shown for 2022/23 Estimates have been restated to be consistent with the presentation of the 2023/24 Estimates. Schedule A presents a reconciliation of the restated General Fund operating expenses and capital expenditures.

²An (S) in the Vote No. column denotes a Special Account (Statutory Appropriation). 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. Schedule B presents a summary of all Special Accounts.

ESTIMATED GENERAL FUND APPROPRIATIONS (Continued)
(\$000)

Estimates ¹ 2022/23	Vote No. ²		Estimates 2023/24
		Ministry of Mental Health and Addictions	
24,602	39	Ministry Operations	26,715
24,602		Total Voted Appropriations	26,715
24,602		Total Appropriations	26,715
		Ministry of Municipal Affairs	
244,148	40	Ministry Operations	255,711
244,148		Total Voted Appropriations	255,711
12,269	(S)	University Endowment Lands Administration Account	13,565
12,269		Total Statutory Appropriations	13,565
256,417		Total Appropriations	269,276
		Ministry of Post-Secondary Education and Future Skills	
2,616,040	41	Ministry Operations	2,769,979
2,616,040		Total Voted Appropriations	2,769,979
2,616,040		Total Appropriations	2,769,979
		Ministry of Public Safety and Solicitor General	
897,631	42	Ministry Operations	1,013,019
897,631		Total Voted Appropriations	1,013,019
270	(S)	Civil Forfeiture Account	409
1,281	(S)	Corrections Work Program Account	1,281
—	(S)	Criminal Asset Management Fund	—
13,504	(S)	Victim Surcharge Special Account	13,504
15,055		Total Statutory Appropriations	15,194
912,686		Total Appropriations	1,028,213
		Ministry of Social Development and Poverty Reduction	
4,451,482	43	Ministry Operations	4,745,331
4,451,482		Total Voted Appropriations	4,745,331
4,451,482		Total Appropriations	4,745,331

¹ For comparison purposes, amounts shown for 2022/23 Estimates have been restated to be consistent with the presentation of the 2023/24 Estimates. Schedule A presents a reconciliation of the restated General Fund operating expenses and capital expenditures.

² An (S) in the Vote No. column denotes a Special Account (Statutory Appropriation). 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*. Schedule B presents a summary of all Special Accounts.

ESTIMATES, 23/24

ESTIMATED GENERAL FUND APPROPRIATIONS (Continued)
(\$000)

Estimates ¹ 2022/23	Vote No. ²		Estimates 2023/24
Ministry of Tourism, Arts, Culture and Sport			
167,969	44	Ministry Operations	176,229
167,969		Total Voted Appropriations	176,229
Ministry of Transportation and Infrastructure			
4,230	(S)	BC Arts and Culture Endowment special account	4,230
1,200	(S)	Physical Fitness and Amateur Sports Fund	1,200
5,430		Total Statutory Appropriations	5,430
173,399		Total Appropriations	181,659
Ministry of Water, Land and Resource Stewardship			
955,980	45	Ministry Operations	1,020,919
955,980		Total Voted Appropriations	1,020,919
955,980		Total Appropriations	1,020,919
Management of Public Funds and Debt			
1,378,388	47	Management of Public Funds and Debt	1,308,553
1,378,388		Total Voted Appropriations	1,308,553
1,378,388		Total Appropriations	1,308,553
Other Appropriations			
4,848,000	48	Contingencies (All Ministries) and New Programs	5,500,000
3,733,581	49	Capital Funding	4,539,987
1	50	Commissions on Collection of Public Funds	1
1	51	Allowances for Doubtful Revenue Accounts	1
2,044,000	52	Tax Transfers	3,159,000
2,194	53	Electoral Boundaries Commission	147
3,896	54	Forest Practices Board	3,986
10,631,673		Total Voted Appropriations	13,203,122
10,631,673		Total Appropriations	13,203,122
Summary			
61,245,193		Total Voted Appropriations	68,449,172
1,319,807		Total Statutory Appropriations	1,689,828
62,565,000		Total Appropriations	70,139,000

¹ For comparison purposes, amounts shown for 2022/23 Estimates have been restated to be consistent with the presentation of the 2023/24 Estimates. Schedule A presents a reconciliation of the restated General Fund operating expenses and capital expenditures.

² An (S) in the Vote No. column denotes a Special Account (Statutory Appropriation). 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*. Schedule B presents a summary of all Special Accounts.

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**ESTIMATES OF SPECIAL OFFICES,
MINISTRIES AND OTHER APPROPRIATIONS**

Legislative Assembly

Officers of the Legislature

Office of the Premier

Ministry of Agriculture and Food

Ministry of Attorney General

Ministry of Children and Family Development

Ministry of Citizens' Services

Ministry of Education and Child Care

Ministry of Emergency Management and Climate Readiness

Ministry of Energy, Mines and Low Carbon Innovation

Ministry of Environment and Climate Change Strategy

Ministry of Finance

Ministry of Forests

Ministry of Health

Ministry of Housing

Ministry of Indigenous Relations and Reconciliation

Ministry of Jobs, Economic Development and Innovation

Ministry of Labour

Ministry of Mental Health and Addictions

Ministry of Municipal Affairs

Ministry of Post-Secondary Education and Future Skills

Ministry of Public Safety and Solicitor General

Ministry of Social Development and Poverty Reduction

Ministry of Tourism, Arts, Culture and Sport

Ministry of Transportation and Infrastructure

Ministry of Water, Land and Resource Stewardship

Management of Public Funds and Debt

Other Appropriations

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LEGISLATIVE ASSEMBLY

SUMMARY
(*\$000*)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 1 — Legislative Assembly	91,983	100,341
OPERATING EXPENSES	91,983	100,341
CAPITAL EXPENDITURES ²	9,473	9,326
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

- ¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.
- ² A listing of estimated capital expenditures by ministry is presented in Schedule C.
- ³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.
- ⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

LEGISLATIVE ASSEMBLY

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 1 — LEGISLATIVE ASSEMBLY

This vote provides for the operation and administration of the Legislative Assembly and its parliamentary committees; and it also includes provisions for Members' and staff compensation, constituency office allowances, caucus support services, Parliament Buildings and precinct maintenance, the issue of grants, and other related costs. Costs may be recovered from ministries, officers of the Legislature, government organizations, and individuals for activities described within this vote.

OPERATING EXPENSES

Members' Services	44,235	45,018
Caucus Support Services	8,478	8,856
Respectful Workplace Office	250	250
Office of the Speaker	346	365
Office of the Clerk	1,943	2,637
Clerk of Committees	1,248	1,589
Legislative Operations	22,289	24,549
Sergeant-at-Arms	6,476	9,255
Hansard	4,312	5,171
Legislative Library	2,406	2,651
	<u>91,983</u>	<u>100,341</u>

CAPITAL EXPENDITURES

Legislative Operations	9,473	9,326
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GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	51,210	57,284
Operating Costs	17,184	19,177
Government Transfers	25	25
Other Expenses	24,373	24,980
Internal Recoveries	(158)	(169)
External Recoveries	(651)	(956)
TOTAL OPERATING EXPENSES	<u>91,983</u>	<u>100,341</u>

OFFICERS OF THE LEGISLATURE

SUMMARY

(\$000)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATIONS		
Vote 2 — Auditor General	20,815	22,275
Vote 3 — Conflict of Interest Commissioner	754	786
Vote 4 — Elections BC	18,416	35,967
Vote 5 — Human Rights Commissioner	6,809	7,505
Vote 6 — Information and Privacy Commissioner	9,096	9,272
Vote 7 — Merit Commissioner	1,641	1,442
Vote 8 — Ombudsperson	11,580	12,773
Vote 9 — Police Complaint Commissioner	6,984	7,013
Vote 10 — Representative for Children and Youth	10,982	12,191
OPERATING EXPENSES	87,077	109,224
CAPITAL EXPENDITURES ²	2,096	3,028
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

OFFICERS OF THE LEGISLATURE

SUMMARY BY VOTE
(*\$000*)

	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
OPERATING EXPENSES				
Auditor General	20,815	22,275	—	22,275
Conflict of Interest Commissioner	754	786	—	786
Elections BC	18,416	35,967	—	35,967
Human Rights Commissioner	6,809	7,507	(2)	7,505
Information and Privacy Commissioner	9,096	9,274	(2)	9,272
Merit Commissioner	1,641	1,442	—	1,442
Ombudsperson	11,580	12,793	(20)	12,773
Police Complaint Commissioner	6,984	7,014	(1)	7,013
Representative for Children and Youth	10,982	12,193	(2)	12,191
TOTAL OPERATING EXPENSES	<u>87,077</u>	<u>109,251</u>	<u>(27)</u>	<u>109,224</u>
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
CAPITAL EXPENDITURES				
Auditor General	415	1,900	—	1,900
Conflict of Interest Commissioner	25	25	—	25
Elections BC	650	400	—	400
Human Rights Commissioner	35	35	—	35
Information and Privacy Commissioner	360	261	—	261
Merit Commissioner	235	124	—	124
Ombudsperson	102	88	—	88
Police Complaint Commissioner	224	145	—	145
Representative for Children and Youth	50	50	—	50
TOTAL	<u>2,096</u>	<u>3,028</u>	<u>—</u>	<u>3,028</u>

OFFICERS OF THE LEGISLATURE

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 2 — AUDITOR GENERAL

This vote provides for the operations of the office of the Auditor General. The Auditor General, an independent 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 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 referred to the Select Standing Committee on Public Accounts.

OPERATING EXPENSES

Auditor General	20,815	22,275
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CAPITAL EXPENDITURES

Auditor General	415	1,900
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VOTE 3 — CONFLICT OF INTEREST COMMISSIONER

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

OPERATING EXPENSES

Conflict of Interest Commissioner	754	786
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CAPITAL EXPENDITURES

Conflict of Interest Commissioner	25	25
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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, provincial and local election financing, registration of political parties and constituency associations, recall petitions, initiative petitions and initiative votes, and other aspects of the electoral process. The chief electoral officer is an independent officer of the Legislature and is responsible for the administration of the *Election Act*, the *Recall and Initiative Act*, and the *Local Elections Campaign Financing Act*.

OPERATING EXPENSES

Elections BC	18,416	35,967
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CAPITAL EXPENDITURES

Elections BC	650	400
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OFFICERS OF THE LEGISLATURE

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 5 — HUMAN RIGHTS COMMISSIONER

This vote provides for the operations of the office of the Human Rights Commissioner. The Human Rights Commissioner is an independent officer of the Legislature under the *Human Rights Code* and is responsible for protecting and promoting human rights through education, research, and investigations into issues of systemic discrimination. This vote also provides for educational workshops and training, and engagement initiatives and events hosted or sponsored by the Commissioner. Costs may be recovered from other officers of the Legislature, ministries, participants, and sponsoring organizations for activities described within this vote.

OPERATING EXPENSES

Human Rights Commissioner	6,809	7,505
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CAPITAL EXPENDITURES

Human Rights Commissioner	35	35
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VOTE 6 — INFORMATION AND PRIVACY COMMISSIONER

This vote provides for the operations of the office of the Information and Privacy Commissioner and provides for other duties and functions given to the commissioner by statute. The commissioner is an independent officer of the Legislature under the *Freedom of Information and Protection of Privacy Act* and under the *Personal Information Protection Act*, with a broad mandate to protect the rights given to the public under the *Freedom of Information and Protection of Privacy Act* and the *Personal Information Protection Act*. This includes conducting reviews of access to information requests, investigating access and privacy complaints, monitoring general compliance with the Acts, and promoting freedom of information and protection of privacy principles. The commissioner is also designated the registrar under the *Lobbyists Transparency Act* with a mandate to establish and maintain a registry for lobbyists, develop and conduct public education about the Act, and to oversee and enforce compliance under that Act. This vote also provides for freedom of information and protection of privacy conferences sponsored or hosted by the office of the Information and Privacy Commissioner. Costs may be recovered from ministries, participants, and sponsoring organizations for activities described within this vote.

OPERATING EXPENSES

Information and Privacy Commissioner	9,096	9,272
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CAPITAL EXPENDITURES

Information and Privacy Commissioner	360	261
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VOTE 7 — MERIT COMMISSIONER

This vote provides for the operations of the office of the Merit Commissioner. The merit commissioner is an independent officer of the Legislature with a mandate to monitor the principle of merit in appointments to and within the BC Public Service and to conduct reviews of the processes resulting in BC Public Service dismissals for just cause as defined in the *Public Service Act*.

OPERATING EXPENSES

Merit Commissioner	1,641	1,442
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CAPITAL EXPENDITURES

Merit Commissioner	235	124
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OFFICERS OF THE LEGISLATURE

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 8 — OMBUDSPERSON

This vote provides for the operations of the office of the Ombudsperson, an independent officer of the Legislature pursuant to the *Ombudsperson Act*. The Ombudsperson also has specific investigatory and reporting roles under the *Public Interest Disclosure Act*. The office of the Ombudsperson fairly and impartially investigates the actions and the decisions of government bodies including provincial ministries, agencies, boards and commissions, Crown corporations, local governments, health authorities, school districts, colleges, universities, governing bodies of professional and occupational associations, and other authorities listed in the schedule to the *Ombudsperson Act*. The Ombudsperson undertakes initiatives to increase public understanding of the role of the Ombudsperson and to promote the principles of administrative fairness and natural justice. This vote also provides for the delivery of corporate shared services to other officers of the Legislature and database application services to other jurisdictions. Costs may be recovered from officers of the Legislature, other jurisdictions, and external organizations for activities described within this vote.

OPERATING EXPENSES

Ombudsperson	11,580	12,773
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CAPITAL EXPENDITURES

Ombudsperson	102	88
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VOTE 9 — POLICE COMPLAINT COMMISSIONER

This vote provides for the operations of the police complaint commissioner and staff and the costs incurred by the office of the Police Complaint Commissioner in generally ensuring the purposes of Part 11 of the *Police Act* are achieved, including overseeing and monitoring complaints, investigations, and proceedings involving municipal police and members of policing units designated by the Lieutenant Governor in Council. The police complaint commissioner is an independent officer of the Legislature under the authority of the *Police Act*. Costs may be recovered from external organizations for activities described within this vote.

OPERATING EXPENSES

Police Complaint Commissioner	6,984	7,013
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CAPITAL EXPENDITURES

Police Complaint Commissioner	224	145
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OFFICERS OF THE LEGISLATURE

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 10 — REPRESENTATIVE FOR CHILDREN AND YOUTH

This vote provides for the operations of the office of the Representative for Children and Youth. The representative is an independent officer of the Legislature appointed under the authority of the *Representative for Children and Youth Act*. The representative reviews, investigates, and reports on the critical injuries and deaths of children in care or children receiving reviewable services from public bodies; advocates on behalf of children and their families with respect to designated services, as well as young adults up to age 27 who are eligible for Community Living British Columbia services, and Agreements with Young Adults or Tuition Waiver; and monitors, reviews, and audits the provision of designated services. This vote also provides for the delivery of corporate shared services to other officers of the Legislature and for conferences and events hosted or sponsored by the Representative for Children and Youth. Costs may be recovered from other officers of the Legislature, ministries, participants, and sponsoring organizations for activities described within this vote.

OPERATING EXPENSES

Representative for Children and Youth	10,982	12,191
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CAPITAL EXPENDITURES

Representative for Children and Youth	50	50
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GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	59,760	70,009
Operating Costs	23,794	35,830
Government Transfers	3,333	3,385
Other Expenses	2,023	2,376
Internal Recoveries	(1,771)	(2,349)
External Recoveries	(62)	(27)
TOTAL OPERATING EXPENSES	87,077	109,224

OFFICE OF THE PREMIER

The mission of the Office of the Premier is to provide leadership across government and Crown agencies to ensure timely decision making and effective service delivery, supported by the transparency and accountability of government practices.

SUMMARY (*\$000*)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 11 — Office of the Premier	14,692	16,045
OPERATING EXPENSES	14,692	16,045
CAPITAL EXPENDITURES ²	3	3
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

OFFICE OF THE PREMIER
SUMMARY BY CORE BUSINESS
(\$000)

	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
OPERATING EXPENSES				
Core Business				
Intergovernmental Relations Secretariat	3,479	4,369	(701)	3,668
Cabinet Operations	2,099	2,195	(2)	2,193
Planning and Priorities Secretariat	1,610	1,691	(2)	1,689
Executive and Support Services	7,504	8,497	(2)	8,495
TOTAL OPERATING EXPENSES	14,692	16,752	(707)	16,045
CAPITAL EXPENDITURES				
Core Business				
Executive and Support Services	3	3	—	3
TOTAL	3	3	—	3

OFFICE OF THE PREMIER

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 11 — OFFICE OF THE PREMIER

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Intergovernmental Relations Secretariat, Cabinet Operations, Planning and Priorities Secretariat, and Executive and Support Services.

INTERGOVERNMENTAL RELATIONS SECRETARIAT

Voted Appropriation

Intergovernmental Relations Secretariat	<u>3,479</u>	<u>3,668</u>
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Voted Appropriation Description: This sub-vote provides for management and administrative support for the Executive Council (Cabinet) in the development and coordination of advice, policy, negotiations, issues management, and public consultation relating to federal-provincial, interprovincial, and international relations initiatives. This sub-vote includes support for the Premier and Cabinet participation in First Ministers' Conferences, Premiers' Conferences, Joint Cabinet Meetings with neighbouring jurisdictions, and ministerial conferences. This sub-vote manages the Canada-British Columbia Agreement on French Language Services. This sub-vote provides for the deputy minister of the Intergovernmental Relations Secretariat and includes the Office of Protocol; and 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*. Costs may be recovered from ministries, organizations within the government reporting entity, and parties external to government for activities described within this sub-vote.

CABINET OPERATIONS

Voted Appropriation

Cabinet Operations	<u>2,099</u>	<u>2,193</u>
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Voted Appropriation Description: This sub-vote provides for the support of Executive Council and Executive Council Committees; the provision of policy, planning, and operational support to the Executive Council and its committees; the provision of support to ministries and Crown agencies in the development and submission of materials to Executive Council and its committees; and for the planning and coordination of legislative priorities, including coordination of Orders in Council. Costs may be recovered from ministries, organizations within the government reporting entity, and parties both internal and external to government for activities described within this sub-vote.

PLANNING AND PRIORITIES SECRETARIAT

Voted Appropriation

Planning and Priorities Secretariat	<u>1,610</u>	<u>1,689</u>
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Voted Appropriation Description: This sub-vote provides for strategic advice to the Premier, Executive Council, and the Planning and Priorities Cabinet Committee on the prioritization and sequencing of key initiatives of government. This sub-vote provides for the organization of Executive Council planning sessions and provides for the development of priority policy initiatives through engagement with ministries and coordination of cross-ministry work. Costs may be recovered from ministries, organizations within the government reporting entity, and parties both internal and external to government for activities described within this sub-vote.

OFFICE OF THE PREMIER

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Premier's Office	4,810	5,684
Deputy Minister's Office	2,694	2,811
	<u>7,504</u>	<u>8,495</u>

Voted Appropriations Description: This sub-vote provides for the Premier's office, the deputy minister's office, and the Minister without portfolio. This sub-vote also provides for the management of cross-government issues and corporate planning; support for cross-government and other initiatives that support government's mandate; and providing policy, planning, communications, and strategic support to the Executive Council, ministries, and Crown agencies, including government administration. Costs may be recovered from ministries, organizations within the government reporting entity, and parties both internal and external to government for activities described within this sub-vote.

VOTE 11 — OFFICE OF THE PREMIER	14,692	16,045
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GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	12,511	13,804
Operating Costs	1,927	1,987
Government Transfers	1,003	1,003
Other Expenses	559	559
Internal Recoveries	(601)	(601)
External Recoveries	(707)	(707)
TOTAL OPERATING EXPENSES	<u>14,692</u>	<u>16,045</u>

MINISTRY OF AGRICULTURE AND FOOD

The mission of the Ministry of Agriculture and Food is to cultivate competitive and socially responsible agriculture, food, and seafood sectors.

MINISTRY SUMMARY

(\$000)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATIONS		
Vote 12 — Ministry Operations	88,820	93,246
Vote 13 — Agricultural Land Commission	5,001	5,315
STATUTORY APPROPRIATIONS		
Production Insurance Account Special Account	23,200	23,200
Less: Transfer from Ministry Operations Vote	(10,000)	(10,000)
OPERATING EXPENSES	<u>107,021</u>	<u>111,761</u>
CAPITAL EXPENDITURES ²	1,229	875
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF AGRICULTURE AND FOOD

SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
Core Business				
Science, Policy and Inspection	16,146	31,332	(13,867)	17,465
Agriculture Resources	64,373	77,940	(10,552)	67,388
BC Farm Industry Review Board	1,378	1,429	(2)	1,427
Executive and Support Services	6,923	6,968	(2)	6,966
Agricultural Land Commission	5,001	5,317	(2)	5,315
Production Insurance Account Special Account	13,200	13,201	(1)	13,200
TOTAL OPERATING EXPENSES	107,021	136,187	(24,426)	111,761
CAPITAL EXPENDITURES				
Core Business				
Executive and Support Services	1,229	875	—	875
TOTAL	1,229	875	—	875

MINISTRY OF AGRICULTURE AND FOOD

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 12 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Science, Policy and Inspection; Agriculture Resources; BC Farm Industry Review Board; and Executive and Support Services.

SCIENCE, POLICY AND INSPECTION

Voted Appropriation

Science, Policy and Inspection	16,146	17,465
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Voted Appropriation Description: This sub-vote provides for surveillance, diagnostic services, and management systems, including licensing and inspection to monitor and improve plant, animal, and public health; for the creation and delivery of industry initiatives, including research and innovation. This sub-vote provides for the development of strategic policy to support the ministry's objectives, priorities, and response to sector issues. This sub-vote also provides for contributions to the improvement of public health protection; consumer and retailer confidence in the safety of British Columbia meat, seafood, and food products through inspection and regulatory compliance, education, surveillance, and risk assessment; support of the oversight of agricultural labour and development of policy and programs; and development of policy, programs, and strategies to address identified risks. This sub-vote also provides for planning, establishing, and ensuring program compliance with federal-provincial agreements and legislation related to a competitive and profitable agriculture sector; policy and regulatory development; economic and statistical analysis for the agrifood and seafood sectors; and corporate leadership related to business transformation. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.

AGRICULTURE RESOURCES

Voted Appropriation

Agriculture Resources	64,373	67,388
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Voted Appropriation Description: This sub-vote provides for provincial and federal-provincial agricultural risk management programs, insurance schemes, and funding of programs and trusts; regional sector support in emergency management; support for agrifood and seafood industry growth, agrifood and seafood business development, youth development, and agroforestry; and promotion of public support for the agriculture food and seafood sector. This sub-vote also funds initiatives related to strengthening farming programs, including partnerships with industry, local governments, and others to manage land use planning, resolve management issues, and identify opportunities. This sub-vote also provides for agri-environmental initiatives supporting program development and addressing environmental risks to and from the sector; development of beneficial management practices, agri-tech adoption, and domestic and international marketing programs; climate adaptation; and development and implementation of a premise identification registry. This sub-vote also provides for leadership and integration of climate change and emergency management practices into ministry operations and ministry modernization efforts. This sub-vote also provides for the management of provincial food systems and supply chain security. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.

BC FARM INDUSTRY REVIEW BOARD

Voted Appropriation

BC Farm Industry Review Board	1,378	1,427
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Voted Appropriation Description: This sub-vote provides for the supervision of the marketing boards and commissions formed under the *Natural Products Marketing (BC) Act*, the hearing of appeals of marketing board and commission orders, decisions and determinations, the hearing of complaints and conducting inquiries related to farm practices under the *Farm Practices Protection (Right to Farm) Act*, and the hearing of animal seizure appeals under the *Prevention of Cruelty to Animals Act*. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.

MINISTRY OF AGRICULTURE AND FOOD

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	752	701
Corporate Services	6,171	6,265
	<u>6,923</u>	<u>6,966</u>

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Agriculture and Food; executive support, including the deputy minister's office; intergovernmental relations; and corporate administration. This sub-vote also provides for executive direction to the ministry; finance, administrative, strategic human resources, and information management services and systems; information and privacy; revenue collection; and trust fund management for ministry operations, programs, and clients. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.

VOTE 12 — MINISTRY OPERATIONS	88,820	93,246
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MINISTRY OF AGRICULTURE AND FOOD

VOTE DESCRIPTIONS
(*\$000*)

Estimates 2022/23	Estimates 2023/24
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VOTE 13 — AGRICULTURAL LAND COMMISSION

This vote provides for the programs, operations, and other activities described in the voted appropriation under the following core business: Agricultural Land Commission.

AGRICULTURAL LAND COMMISSION

Voted Appropriation

Agricultural Land Commission	5,001	5,315
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Voted Appropriation Description: This sub-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, programs, and compliance and enforcement activities that foster long-term sustainability and encourage farm businesses. The commission works with a wide range of stakeholders, including industry groups, First Nations and provincial and local governments to enable and encourage farm use of land in the agricultural land reserve. A portion of the fees for the applications made under the *Agricultural Land Commission Act* is retained by local governments for services provided in the application process. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.

VOTE 13 — AGRICULTURAL LAND COMMISSION	5,001	5,315
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MINISTRY OF AGRICULTURE AND FOOD

STATUTORY DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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STATUTORY APPROPRIATIONS

This statutory appropriation provides for the programs, operations, and other activities of the following special account: Production Insurance Account.

PRODUCTION INSURANCE ACCOUNT

Statutory Appropriation		
Production Insurance Account	23,200	23,200
Less: Transfer from Ministry Operations Vote	(10,000)	(10,000)
	<u>13,200</u>	<u>13,200</u>

Statutory Appropriation Description: This statutory appropriation provides for the Production Insurance Account which is governed under the Special Accounts Appropriation and Control Act.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	35,149	39,776
Operating Costs	15,353	14,955
Government Transfers	52,385	56,070
Other Expenses	28,569	25,395
Internal Recoveries	(9)	(9)
External Recoveries	(24,426)	(24,426)
TOTAL OPERATING EXPENSES	<u>107,021</u>	<u>111,761</u>

MINISTRY OF AGRICULTURE AND FOOD

SPECIAL ACCOUNTS¹
(*\$000*)

Estimates 2022/23	Estimates 2023/24
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PRODUCTION INSURANCE ACCOUNT

This account was established as a special account under the *Special Accounts Appropriation and Control Act* in 2005 and replaces the Crop Insurance Fund created by a regulation under the *Insurance for Crops Act*. Production Insurance is an insurance scheme that stabilizes farm income by minimizing, at an individual level, the detrimental economic effects of losses due to uncontrollable natural perils. The purpose of this account is to receive premiums from the federal government, the Province, producers, and indemnity and other payments through reinsurance. This account also earns interest on accumulated funds. Expenses include indemnification payments to producers, reinsurance premiums to third parties, and any third-party costs of adjustments. Costs may be recovered from external organizations for reinsurance proceeds.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	59,874	67,874
OPERATING TRANSACTIONS		
Revenue	21,200	21,200
Expense	(23,201)	(23,201)
Internal and External Recoveries	1	1
Transfer from Ministry Operations Vote	10,000	10,000
Net Revenue (Expense)	8,000	8,000
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	67,874	75,874

NOTES

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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the *2021/22 Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

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MINISTRY OF ATTORNEY GENERAL

The mission of the Ministry of Attorney General is to administer justice and provide legal advice to government; and to support inclusive communities that value multiculturalism and anti-racism.

MINISTRY SUMMARY (*\$000*)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATIONS		
Vote 14 — Ministry Operations	581,418	643,641
Vote 15 — Judiciary	92,325	93,617
Vote 16 — <i>Crown Proceeding Act</i>	24,500	24,500
Vote 17 — Independent Investigations Office	9,093	11,564
STATUTORY APPROPRIATIONS		
Public Guardian and Trustee Operating Account Special Account	10,763	11,530
Less: Transfer from Ministry Operations Vote	(10,763)	(11,530)
<i>Public Inquiry Act</i>	850	—
OPERATING EXPENSES		
	708,186	773,322
CAPITAL EXPENDITURES ²		
	15,087	6,911
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³		
	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴		
	—	—

NOTES

- ¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.
- ² A listing of estimated capital expenditures by ministry is presented in Schedule C.
- ³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.
- ⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF ATTORNEY GENERAL

SUMMARY BY CORE BUSINESS
(*\$000*)

OPERATING EXPENSES	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
Core Business				
Justice Services	171,440	204,743	(4,166)	200,577
Prosecution Services	167,852	173,672	(1)	173,671
Court Services	135,111	151,537	(2,853)	148,684
Legal Services	28,317	32,567	(300)	32,267
Agencies, Boards, Commissions and Other Tribunals	43,753	75,283	(27,004)	48,279
Multiculturalism and Anti-Racism	1,916	1,989	(2)	1,987
Executive and Support Services	33,029	38,178	(2)	38,176
Judiciary	92,325	93,618	(1)	93,617
<i>Crown Proceeding Act</i>	24,500	24,500	—	24,500
Independent Investigations Office	9,093	11,566	(2)	11,564
Public Guardian and Trustee Operating Account Special Account	—	26,255	(26,255)	—
<i>Public Inquiry Act</i>	850	—	—	—
TOTAL OPERATING EXPENSES	708,186	833,908	(60,586)	773,322
CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Agencies, Boards, Commissions and Other Tribunals	10	10	—	10
Executive and Support Services	13,944	5,768	—	5,768
Judiciary	770	770	—	770
Public Guardian and Trustee Operating Account Special Account	363	363	—	363
TOTAL	15,087	6,911	—	6,911

MINISTRY OF ATTORNEY GENERAL

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 14 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Justice Services; Prosecution Services; Court Services; Legal Services; Agencies, Boards, Commissions and Other Tribunals; Multiculturalism and Anti-Racism; and Executive and Support Services.

JUSTICE SERVICES

Voted Appropriation

Justice Services

171,440200,577

Voted Appropriation Description: This sub-vote provides for the administration, management, and transformation of justice services throughout the province, including administrative justice reform; Indigenous justice, public, criminal, civil, and family law reform; and broad justice system policy development to support a more accessible, efficient, and effective justice system. This sub-vote also provides for legal aid, human rights, poverty law services, and other publicly-funded legal counsel services; development and management of legislation; access to justice services; support for the federal/provincial/territorial process for discussion of national justice issues and negotiations between the various levels of government; the investigations of matters relating to the administration of the *Correction Act* and court services; services to locate individuals and assets; maintenance enforcement and services associated with inter-jurisdictional support court orders; information and alternative-to-court dispute resolution services for separating and divorcing parents and their children; preparation of Provincial and Supreme Court ordered parenting assessments and views of the child reports in *Family Law Act* matters; parenting after separation programs; developing and promoting non-adversarial dispute resolution options within the justice system and throughout the government; and public legal education and information coordination. Costs may be recovered from ministries, the Legal Services Society (Legal Aid BC), the federal government, and parties external to government for activities described within this sub-vote.

PROSECUTION SERVICES

Voted Appropriation

Prosecution Services

167,852173,671

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*. Costs may be recovered from the Victim Surcharge Special Account to enable compliance with the *Victims of Crime Act*. Costs may also be recovered from ministries and the federal government for activities described within this sub-vote.

COURT SERVICES

Voted Appropriation

Court Services

135,111148,684

Voted Appropriation Description: This sub-vote provides for court registry operations, court administration, juror support services, document service and warrants, prisoner escort, and court security support to the Court of Appeal, Supreme Court, and Provincial Court and for services provided under the *Sheriff Act*. Costs may be recovered from ministries and public bodies for activities described within this sub-vote; from the federal and municipal governments for costs related to ticket enforcement, circuit courts, and other justice-related initiatives; from contracted bailiffs for civil execution services; and from parties or the public for costs associated with activities described within this sub-vote.

LEGAL SERVICES

Voted Appropriation

Legal Services

28,31732,267

Voted Appropriation Description: This sub-vote provides for legal and related services, including legal advice; representation in civil litigation; and drafting, preparing, filing, and publishing statutes, regulations, and Orders in Council to the Province and various agencies, boards and commissions, and other organizations. This sub-vote also provides for administration of Orders in Council and appeals to the Executive Council. Costs may be recovered from ministries, Crown agencies, boards and commissions, other levels of government, organizations, individuals, and parties external to government for activities described within this sub-vote.

MINISTRY OF ATTORNEY GENERAL

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
AGENCIES, BOARDS, COMMISSIONS AND OTHER TRIBUNALS		
Voted Appropriations		
Agencies, Boards, Commissions and Other Tribunals	43,752	48,278
British Columbia Utilities Commission	1	1
	<u>43,753</u>	<u>48,279</u>

Voted Appropriations Description: This sub-vote provides for the costs of the British Columbia Ferry Commission and partial funding of the Public Guardian and Trustee Operating Account. This sub-vote also provides for the operation, administration, and support services of the following tribunals: British Columbia Human Rights Tribunal; British Columbia Review Board; British Columbia Utilities Commission; Building Code Appeal Board; Civil Resolution Tribunal; Community Care and Assisted Living Appeal Board; Employment Standards Tribunal; Environmental Appeal Board; Financial Services Tribunal; Forest Appeals Commission; Health Professions Review Board; Hospital Appeal Board; Labour Relations Board; Mental Health Review Board; Oil and Gas Appeal Tribunal; Property Assessment Appeal Board; Safety Standards Appeal Board; Skilled Trades BC Appeal Board; and Surface Rights Board; including budgeting, expenditure management, human resources, information and systems management, performance management, appointments coordination, fees and expenses of appointees, and their governing legislation. Costs may be recovered from ministries, health authorities, regulated entities, Crown agencies, boards, commissions and other tribunals, other levels of government, parties external to government, public bodies, organizations, and individuals for activities described within this sub-vote.

MULTICULTURALISM AND ANTI-RACISM

Voted Appropriation		
Multiculturalism and Anti-Racism	<u>1,916</u>	<u>1,987</u>

Voted Appropriation Description: This sub-vote provides for policy development, research, and the administration and delivery of multiculturalism and anti-racism programs and services. Programs and services include branch operations, support for the Resilience BC Anti-Racism Network, public education, community engagement, and other programming that supports intercultural interaction, racism and hate prevention, addressing systemic barriers, and building community responsiveness. Costs may be recovered from ministries, Crown corporations and agencies, other levels of government, external organizations, licensees, and individuals for activities described within this sub-vote.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations		
Minister's Office	903	863
Corporate Services	32,126	37,313
	<u>33,029</u>	<u>38,176</u>

Voted Appropriations Description: This sub-vote provides for the office of the Attorney General, executive direction of the ministry, including the Deputy Attorney General's office; general services to support program delivery; policy development; and management services for the ministry and the Ministry of Emergency Management and Climate Readiness, the Ministry of Housing, and the Ministry of Public Safety and Solicitor General, including information and systems management and service planning. This sub-vote also provides for other initiatives sponsored by the Attorney General and the ministry and for the Parliamentary Secretary for Anti-Racism Initiatives. Costs may be recovered from ministries, Crown agencies, boards and commissions, other levels of government, organizations, and individuals for activities described within this sub-vote.

VOTE 14 — MINISTRY OPERATIONS	581,418	643,641
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MINISTRY OF ATTORNEY GENERAL

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 15 — JUDICIARY

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core business: Judiciary.

JUDICIARY

Voted Appropriations		
Superior Courts	21,000	21,628
Provincial Courts	71,325	71,989
	<u>92,325</u>	<u>93,617</u>

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. Costs may be recovered from ministries and the federal government for activities described within this sub-vote.

VOTE 15 — JUDICIARY	92,325	93,617
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MINISTRY OF ATTORNEY GENERAL

VOTE DESCRIPTIONS
(*\$000*)

Estimates 2022/23	Estimates 2023/24
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VOTE 16 — CROWN PROCEEDING ACT

This vote provides for the programs, operations, and other activities described in the voted appropriation under the following core business: *Crown Proceeding Act*.

CROWN PROCEEDING ACT**Voted Appropriation***Crown Proceeding Act*24,500**24,500**

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

VOTE 16 — CROWN PROCEEDING ACT

24,500

24,500

MINISTRY OF ATTORNEY GENERAL

VOTE DESCRIPTIONS
(*\$000*)

Estimates 2022/23	Estimates 2023/24
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VOTE 17 — INDEPENDENT INVESTIGATIONS OFFICE

This vote provides for the programs, operations, and other activities described in the voted appropriation under the following core business: Independent Investigations Office.

INDEPENDENT INVESTIGATIONS OFFICE

Voted Appropriation

Independent Investigations Office	9,093	11,564
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Voted Appropriation Description: This sub-vote provides for the operation of the Independent Investigations Office which operates under the provisions of the *Police Act*. This office conducts investigations into all incidents where the actions or inactions of police may have caused serious injury or death to any person. This includes all on and off duty police who are members of the Royal Canadian Mounted Police in British Columbia, a municipal police force, and on duty special provincial constables. When such investigations result in Crown counsel laying charges under the *Criminal Code* of Canada or any other statute, the Independent Investigations Office supports prosecution of the charges. Costs may be recovered from ministries, Crown agencies, boards and commissions, other provincial governments, and other organizations for activities described within this sub-vote.

VOTE 17 — INDEPENDENT INVESTIGATIONS OFFICE	9,093	11,564
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MINISTRY OF ATTORNEY GENERAL

STATUTORY DESCRIPTIONS
(*\$000*)

Estimates 2022/23	Estimates 2023/24
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STATUTORY APPROPRIATIONS

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: Public Guardian and Trustee Operating Account; and the *Public Inquiry Act*.

PUBLIC GUARDIAN AND TRUSTEE OPERATING ACCOUNT

Statutory Appropriation		
Public Guardian and Trustee Operating Account	10,763	11,530
Less: Transfer from Ministry Operations Vote	(10,763)	(11,530)
	—	—

Statutory Appropriation Description: This statutory appropriation provides for the Public Guardian and Trustee Operating Account which is governed under the *Public Guardian and Trustee Act*.

PUBLIC INQUIRY ACT

Statutory Appropriation		
<i>Public Inquiry Act</i>	850	—
	850	—

Statutory Appropriation Description: This statutory appropriation provides for the Commission of Inquiry into Money Laundering in British Columbia established under the *Public Inquiry Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	564,977	608,330
Operating Costs	140,588	145,519
Government Transfers	147,616	172,734
Other Expenses	28,621	28,630
Internal Recoveries	(120,550)	(121,305)
External Recoveries	(53,066)	(60,586)
TOTAL OPERATING EXPENSES	708,186	773,322

MINISTRY OF ATTORNEY GENERAL

SPECIAL ACCOUNTS¹
(\$000)

Estimates 2022/23	Estimates 2023/24
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PUBLIC GUARDIAN AND TRUSTEE OPERATING ACCOUNT

This account was established as a special account by the *Public Trustee Amendment Act* in 1989 and is governed by section 24 of the *Public Guardian and Trustee Act*. The account's revenue sources are transfers from the Ministry Operations Vote. Approved expenses provide for services to clients and for the administration of the Public Guardian and Trustee. Costs may be recovered from clients and parties external to government and from fees, commissions, and charges earned.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR²	24,582	25,101
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	(34,479)	(37,785)
Internal and External Recoveries	23,716	26,255
Transfer from Ministry Operations Vote	10,763	11,530
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	(363)	(363)
Net Cash Source (Requirement)	(363)	(363)
Working Capital Adjustments and Other Spending Authority Committed ³	882	689
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR²	25,101	25,427

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.
- ³ The Working Capital Adjustments and Other Spending Authority Committed includes those adjustments that would change the cash balance of the Special Account. This may include amortization expense, changes in accounts receivable and payable, and the recognition of deferred revenues.

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MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

The mission of the Ministry of Children and Family Development is to work together to deliver inclusive, culturally respectful, responsive, and accessible services to support the well-being of children, youth, and families.

MINISTRY SUMMARY (*\$000*)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 18 — Ministry Operations	1,740,645	1,912,095
OPERATING EXPENSES	1,740,645	1,912,095
CAPITAL EXPENDITURES ²	1,000	2,395
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	(31)	(31)
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

- ¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.
 - ² A listing of estimated capital expenditures by ministry is presented in Schedule C.
 - ³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.
 - ⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.
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MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
Core Business				
Early Childhood Development	40,256	41,858	(2)	41,856
Services for Children and Youth with Support Needs	480,381	531,174	(2,285)	528,889
Child and Youth Mental Health Services	119,471	122,972	(775)	122,197
Child Safety, Family Support and Children in Care Services	834,381	998,167	(63,012)	935,155
Adoption Services	36,451	37,953	(2)	37,951
Youth Justice Services	51,320	69,305	(17,985)	51,320
Service Delivery Support	161,426	173,424	(199)	173,225
Executive and Support Services	16,959	22,183	(681)	21,502
TOTAL OPERATING EXPENSES	1,740,645	1,997,036	(84,941)	1,912,095
CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Service Delivery Support	1,000	2,395	—	2,395
TOTAL	1,000	2,395	—	2,395
LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	(31)	—	(31)	(31)
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	(31)	—	(31)	(31)

MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
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VOTE 18 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Early Childhood Development; Services for Children and Youth with Support Needs; Child and Youth Mental Health Services; Child Safety, Family Support and Children in Care Services; Adoption Services; Youth Justice Services; Service Delivery Support; and Executive and Support Services.

EARLY CHILDHOOD DEVELOPMENT

Voted Appropriation

Early Childhood Development	40,256	41,856
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Voted Appropriation Description: This sub-vote provides funding for early childhood development and services primarily aimed at infants, young children, and their families. This sub-vote also provides for transfers to Indigenous Governing Bodies or other Indigenous parties for their delivery of child and family service programs in alignment with jurisdiction. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

SERVICES FOR CHILDREN AND YOUTH WITH SUPPORT NEEDS

Voted Appropriation

Services for Children and Youth with Support Needs	480,381	528,889
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Voted Appropriation Description: This sub-vote provides funding for programs and services dedicated to children and youth with support needs and their families. These include early intervention programs; supported child development; family support services; residential and guardianship services for children and youth with special needs agreements under the *Child, Family and Community Service Act*; and specialized provincial services. This sub-vote also provides for transfers to Indigenous Governing Bodies or other Indigenous parties for their delivery of child and family service programs in alignment with jurisdiction. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

CHILD AND YOUTH MENTAL HEALTH SERVICES

Voted Appropriation

Child and Youth Mental Health Services	119,471	122,197
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Voted Appropriation Description: This sub-vote provides funding for specialized and community-based intervention, treatment, and support services to mentally ill children, youth, and their families. This includes, but is not limited to, the operation of the Maples provincial adolescent mental health facility and services as provided for under the *Mental Health Act*. This sub-vote also provides for transfers to Indigenous Governing Bodies and other Indigenous parties for their delivery of child and family service programs in alignment with jurisdiction. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

CHILD SAFETY, FAMILY SUPPORT AND CHILDREN IN CARE SERVICES

Voted Appropriation

Child Safety, Family Support and Children in Care Services	834,381	935,155
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Voted Appropriation Description: This sub-vote provides funding for the welfare of children, youth, and young adults through programs and services provided for under the *Child, Family and Community Service Act*, the *Community Care and Assisted Living Act*, the *Employment and Assistance Act*, and the *Infants Act*, or other supports consistent with the intent of legislation. These include family supports; collaborative planning and decision-making services; child protection; children and youth in care; alternatives to care; services for youth and young adults; and for the support of organizations serving Indigenous children, youth, and families. This sub-vote also provides funding for programs and services dedicated to young adults transitioning from in-care or out-of-care services and arrangements. This sub-vote provides for transfers to Indigenous Governing Bodies or other Indigenous parties for their delivery of child and family service programs in alignment with jurisdiction. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
ADOPTION SERVICES		
Voted Appropriation		
Adoption Services	36,451	37,951
<p>Voted Appropriation Description: This sub-vote provides funding for adoption services as provided for under the <i>Adoption Act</i> and to facilitate the adoption of children in care. This includes funding for recruitment of adoptive families, promotion of adoptions, planning for permanency, and post adoption assistance or other supports consistent with the intent of legislation. This sub-vote also provides for transfers to Indigenous Governing Bodies or other Indigenous parties for their delivery of adoption programs in alignment with jurisdiction. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.</p>		
YOUTH JUSTICE SERVICES		
Voted Appropriation		
Youth Justice Services	51,320	51,320
<p>Voted Appropriation Description: This sub-vote provides funding for youth justice services as provided for under the <i>Forensic Psychiatry Act</i>, the <i>Mental Health Act</i>, the <i>Youth Justice Act</i>, and the federal <i>Youth Criminal Justice Act</i>. These include specialized community-based and provincial facility-based programs and services which promote crime prevention and rehabilitation and support law-abiding behaviour among youth who have been charged with or found guilty of a criminal offence; youth custody centres and youth forensic psychiatric services; and other supportive programs consistent with the intent of legislation. This sub-vote also provides for transfers to Indigenous Governing Bodies or other Indigenous parties for their delivery of youth justice programs in alignment with jurisdiction. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.</p>		
SERVICE DELIVERY SUPPORT		
Voted Appropriation		
Service Delivery Support	161,426	173,225
<p>Voted Appropriation Description: This sub-vote provides funding for strategic and operational services which support ministry practices. These include service delivery administration; policy development; integrated case management system; quality assurance; and other supporting services under the <i>Adoption Act</i>, the <i>Child, Family and Community Service Act</i>, the <i>Employment and Assistance Act</i>, the <i>Mental Health Act</i>, the <i>Youth Justice Act</i>, and the federal <i>Youth Criminal Justice Act</i>. It also provides for participation in the negotiation and development of coordination, reconciliation, and other agreements with First Nations, Indigenous Peoples and organizations, and the federal government to further the socio-cultural and socio-economic priorities of the ministry, including the transfer of jurisdiction for child and family service programs to Indigenous Governing Bodies or other Indigenous parties. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.</p>		

MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	677	722
Corporate Services	16,282	20,780
	<u>16,959</u>	<u>21,502</u>

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Children and Family Development; overall direction, development, and corporate support for all ministry services; and for the administration of the *Human Resource Facility Act*. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

VOTE 18 — MINISTRY OPERATIONS	1,740,645	1,912,095
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MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	420,180	463,676
Operating Costs	66,697	70,930
Government Transfers	1,354,873	1,478,594
Other Expenses	29,980	29,980
Internal Recoveries	(46,144)	(46,144)
External Recoveries	(84,941)	(84,941)
TOTAL OPERATING EXPENSES	<u>1,740,645</u>	<u>1,912,095</u>

MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

(\$000)

Estimates	Estimates
2022/23	2023/24

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 services providers, including funds under the *Human Resource Facility Act*. Administration costs are funded through the ministry's voted appropriations.

Disbursements	—	—
Receipts	(31)	(31)
Net Cash Requirement (Source)	<u>(31)</u>	<u>(31)</u>

MINISTRY OF CITIZENS' SERVICES

The mission of the Ministry of Citizens' Services is to enable cost-effective, accessible, and responsive service delivery to the public through multiple access points and provide efficient services to government.

MINISTRY SUMMARY

(\$000)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 19 — Ministry Operations	656,727	682,770
OPERATING EXPENSES	656,727	682,770
CAPITAL EXPENDITURES ²	464,010	425,022
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	1,500	1,600
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF CITIZENS' SERVICES

SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
Core Business				
Services to Citizens and Businesses	31,528	47,306	(12,530)	34,776
Office of the Chief Information Officer	1,640	5,717	(3,694)	2,023
BC Data Service	24,477	29,231	(478)	28,753
Connectivity	13,705	23,983	(2)	23,981
Procurement and Supply Services	8,753	61,515	(51,191)	10,324
Real Property	362,596	470,759	(105,862)	364,897
Enterprise Services	173,393	196,841	(22,963)	173,878
Corporate Information and Records Management Office	22,646	25,987	(1,343)	24,644
Government Digital Experience	8,561	9,486	(2)	9,484
Executive and Support Services	9,428	10,045	(35)	10,010
TOTAL OPERATING EXPENSES	656,727	880,870	(198,100)	682,770
CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
BC Data Service	110,000	110,000	—	110,000
Procurement and Supply Services	480	753	—	753
Real Property	305,718	259,610	—	259,610
Enterprise Services	47,476	54,449	—	54,449
Executive and Support Services	336	210	—	210
TOTAL	464,010	425,022	—	425,022
LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Real Property	1,500	2,300	(700)	1,600
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	1,500	2,300	(700)	1,600

MINISTRY OF CITIZENS' SERVICES

VOTE DESCRIPTIONS

(\$000)

Estimates	Estimates
2022/23	2023/24

VOTE 19 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Services to Citizens and Businesses, Office of the Chief Information Officer, BC Data Service, Connectivity, Procurement and Supply Services, Real Property, Enterprise Services, Corporate Information and Records Management Office, Government Digital Experience, and Executive and Support Services.

SERVICES TO CITIZENS AND BUSINESSES

Voted Appropriations		
Service BC Operations	30,737	33,985
BC Online	790	790
BC Registry Services	1	1
	<u>31,528</u>	<u>34,776</u>

Voted Appropriations Description: This sub-vote provides for service delivery to the public through multiple access points, including in-person, telephone, online and virtual; and implementation of cross-government initiatives to improve service delivery to citizens and businesses. In addition, this sub-vote provides for corporate, personal property, manufactured home, and business registry services for citizens and the business community, as well as identity and credential management. Costs may be recovered from ministries, Crown agencies, boards and commissions, the federal government, other public sector organizations, public and private organizations, and the public for products and activities described within this sub-vote.

OFFICE OF THE CHIEF INFORMATION OFFICER

Voted Appropriation		
Office of the Chief Information Officer	1,640	2,023

Voted Appropriation Description: This sub-vote provides for strategic planning and technology governance and direction for government. This includes the development of strategy, standards, policies, and programs to support government information management and information technology initiatives; as well as the planning, sourcing, policies, and strategies for telecommunications infrastructure across all levels of government, agencies, organizations, private sector partners, and other jurisdictions on behalf of the Province. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for activities described within this sub-vote.

BC DATA SERVICE

Voted Appropriation		
BC Data Service	24,477	28,753

Voted Appropriation Description: This sub-vote provides for strategic planning, governance, and leadership for digital initiatives across government, including both technology and data. This scope includes the development of strategy, standards, enterprise architecture, policies, and programs to support government information management and information technology initiatives; review, prioritization, and support for government information management and information technology initiatives and investments; and the promotion and integration of information management and information technology to improve citizen-centred service delivery and public sector modernization. This sub-vote also includes services, advice, and support to government in relation to digital services, infrastructure and the transformation of information management, information technology and business processes. Funding may be provided to organizations to support initiatives described in this sub-vote, as well as other related activities. This sub-vote includes the Province's suite of corporate data services, including advice, technology, support, planning, and capacity building for data-driven policy, initiatives, and programming across government and among key external partners. 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*. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for activities described within this sub-vote.

MINISTRY OF CITIZENS' SERVICES

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
CONNECTIVITY		
Voted Appropriation		
Connectivity	<u>13,705</u>	<u>23,981</u>
<p>Voted Appropriation Description: This sub-vote provides leadership and expertise for the planning, development, funding, and coordination of programs, initiatives, and investments related to the access to, and expansion of, internet connectivity, cellular services, and other telecommunication services throughout British Columbia, including rural, remote, and Indigenous communities. Project funding may be supplemented by other levels of government, the private sector, and other parties. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for activities described within this sub-vote.</p>		
PROCUREMENT AND SUPPLY SERVICES		
Voted Appropriation		
Procurement and Supply Services	<u>8,753</u>	<u>10,324</u>
<p>Voted Appropriation Description: This sub-vote provides for procurement and supply services as outlined under the <i>Procurement Services Act</i>, including warehousing, product distribution, asset disposition services, mail distribution and financial payment processing, print and publications, and intellectual property services to ministries and certain external customers. This sub-vote also provides for procurement transformation and advisory services to government ministries as well as support to a portfolio of strategic contracts and other complex, high-value service contracts across government and, as applicable, broader public sector entities. Costs may be recovered from ministries, Crown agencies, boards and commissions, other public sector organizations, public and private organizations, and the public for products and activities described within this sub-vote.</p>		
REAL PROPERTY		
Voted Appropriation		
Real Property	<u>362,596</u>	<u>364,897</u>
<p>Voted Appropriation Description: This sub-vote provides for the delivery of property and real estate services, accommodation, client services, strategic infrastructure planning, supply management, and project coordination services related to facilities, including property management, construction, development, environmental, and technical services. Activities may include the acquisition of land on behalf of government, disposal of or making available land, and provision of services to public agencies in relation to land, as set out in the <i>Public Agency Accommodation Act</i>. This sub-vote also provides for directly-related accommodation to Indigenous Peoples resulting from the rental, lease, or disposal of Crown land or other related property. Costs associated with the successful disposal of property are recovered from the proceeds of disposal. Costs may be recovered from revenues from the rental, lease, or disposal of Crown land or other related property. Costs may also be recovered from ministries, public agencies, and other public or private sector organizations or other parties for activities described within this sub-vote.</p>		
ENTERPRISE SERVICES		
Voted Appropriation		
Enterprise Services	<u>173,393</u>	<u>173,878</u>
<p>Voted Appropriation Description: This sub-vote provides for strategic infrastructure planning, supply management, operational support and governance; programs in support of digital government and project coordination services related to information management and information technology; corporate business application management; and information technology infrastructure, including network services, device services, security policy and operations, voice and data communications, application hosting, data services, and technical stewardship and standards. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for products and activities described within this sub-vote.</p>		

MINISTRY OF CITIZENS' SERVICES

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
CORPORATE INFORMATION AND RECORDS MANAGEMENT OFFICE		
Voted Appropriation		
Corporate Information and Records Management Office	22,646	24,644

Voted Appropriation Description: This sub-vote provides for strategic corporate information management governance, including access to information, records management, privacy protection, and the development of information management policy; the general operations of the Corporate Information and Records Management Office, including the administration of the *Freedom of Information and Protection of Privacy Act*, the *Personal Information Protection Act*, the *Information Management Act*, and related standards, policies, and operational tools; the development of new legislation and administrative tools to support government's strategic initiatives in information management; records management services, privacy protection, and information access services to government and government organizations, as well as activities to assure compliance with legislation, standards, policies, programs, and practices; and the establishment and operation of digital identity and trust policies, programs, services, and technologies. Costs may be recovered from ministries, Crown agencies, boards and commissions, other levels of government, and other parties both internal and external to government for activities described within this sub-vote.

GOVERNMENT DIGITAL EXPERIENCE

Voted Appropriation		
Government Digital Experience	8,561	9,484

Voted Appropriation Description: This sub-vote provides for corporate leadership, cross-government planning, policy development, and innovation in the delivery of common web services for government; service and content design; and citizen engagement activities. Costs may be recovered from ministries, organizations within the government reporting entity, and parties external to government for activities described within this sub-vote.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations		
Minister's Office	591	710
Corporate Services	8,837	9,300
	9,428	10,010

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Citizens' Services and for executive direction of the ministry and administrative support services, including legislative and policy support, corporate planning, performance management, corporate human resource strategies, including employee engagement and employee communications; and other administrative services, including financial, facility, and security management. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for activities described within this sub-vote.

VOTE 19 — MINISTRY OPERATIONS	656,727	682,770
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MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	181,631	201,705
Operating Costs	725,911	722,963
Government Transfers	10,000	20,000
Other Expenses	123,796	122,716
Internal Recoveries	(186,513)	(186,514)
External Recoveries	(198,098)	(198,100)
TOTAL OPERATING EXPENSES	656,727	682,770

MINISTRY OF CITIZENS' SERVICES

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

(\$000)

Estimates 2022/23	Estimates 2023/24
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REAL PROPERTY

STRATEGIC REAL ESTATE SERVICES — Disbursements represent expenditures associated with the development and sale of surplus properties and/or buildings on behalf of the Province. Receipts represent a portion of the proceeds of the sale of the properties and/or buildings applied to costs. Administration costs are funded through the ministry's voted appropriations.

Disbursements	2,500	2,300
Receipts	(1,000)	(700)
Net Cash Requirement (Source)	1,500	1,600

MINISTRY OF EDUCATION AND CHILD CARE

The mission of the Ministry of Education and Child Care is to set legal, financial, curricular, and accountability frameworks to achieve the vision of capable children and young people thriving in a rapidly changing world; and to increase access to quality, inclusive, affordable child care.

MINISTRY SUMMARY (*\$000*)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 20 — Ministry Operations	8,178,585	8,835,152
STATUTORY APPROPRIATIONS		
British Columbia Training and Education Savings Program Special Account	30,001	30,001
<i>Teachers Act</i> Special Account	8,863	8,817
OPERATING EXPENSES	8,217,449	8,873,970
CAPITAL EXPENDITURES ²	3	3
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

- ¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.
- ² A listing of estimated capital expenditures by ministry is presented in Schedule C.
- ³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.
- ⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF EDUCATION AND CHILD CARE

SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
Core Business				
Public Schools	6,764,001	7,426,192	(34,698)	7,391,494
Independent Schools	490,795	499,177	(200)	498,977
Transfers to Other Partners	56,718	67,394	(5,756)	61,638
Child Care	815,884	1,648,985	(821,608)	827,377
Executive and Support Services	51,187	63,364	(7,698)	55,666
British Columbia Training and Education Savings Program Special Account	30,001	30,001	—	30,001
Teachers Act Special Account	8,863	8,817	—	8,817
TOTAL OPERATING EXPENSES	8,217,449	9,743,930	(869,960)	8,873,970
CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	3	3	—	3
TOTAL	3	3	—	3

MINISTRY OF EDUCATION AND CHILD CARE

VOTE DESCRIPTIONS

(\$000)

Estimates	Estimates
<u>2022/23</u>	<u>2023/24</u>

VOTE 20 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Public Schools, Independent Schools, Transfers to Other Partners, Child Care, and Executive and Support Services.

PUBLIC SCHOOLS

Voted Appropriation

Public Schools	<u>6,764,001</u>	<u>7,391,494</u>
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Voted Appropriation Description: This sub-vote provides for funding to support public schools, including support for K-12 education, early learning, the Official Languages in Education Protocol, and funding to address class organization in public schools. Costs may be recovered from ministries, boards of education, and the federal government for activities described within this sub-vote.

INDEPENDENT SCHOOLS

Voted Appropriation

Independent Schools	<u>490,795</u>	<u>498,977</u>
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Voted Appropriation Description: This sub-vote provides for funding to support eligible independent schools. Costs may be recovered from independent schools and the federal government for activities described within this sub-vote.

TRANSFERS TO OTHER PARTNERS

Voted Appropriation

Transfers to Other Partners	<u>56,718</u>	<u>61,638</u>
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Voted Appropriation Description: This sub-vote provides for funding to support K-12 education, early learning and literacy, post-secondary and career transition programs, including scholarships and awards, and the Official Languages in Education Protocol. Costs may be recovered from public sector agencies and the federal government for activities described within this sub-vote.

CHILD CARE

Voted Appropriation

Child Care	<u>815,884</u>	<u>827,377</u>
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Voted Appropriation Description: This sub-vote provides funding for child care programs and services primarily aimed at infants, young children, and their families. This sub-vote also provides for funding to enable the director of the Early Childhood Educator Registry to fulfill legislated obligations under the *Community Care and Assisted Living Act*; and provides for subsidies to parents under the *Child Care Subsidy Act* or successor legislation, and payments to organizations which provide or support child care services under the *Child Care BC Act* or successor legislation. This sub-vote also provides funding for strategic and operational services which support child care service delivery, including service delivery administration; policy development; integrated case management system; quality assurance; and other supporting services. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

MINISTRY OF EDUCATION AND CHILD CARE

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Ministers' Offices	1,058	1,348
Corporate Services	50,129	54,318
	<u>51,187</u>	<u>55,666</u>
 Voted Appropriations Description: This sub-vote provides for the office of the Minister of Education and Child Care, the Minister of State for Child Care; and for corporate services to the ministry and the boards, agencies, and commissions supported by the ministry. This sub-vote also provides for executive direction for the ministry and management and support for ministry programs and initiatives. Costs may be recovered from special accounts, ministries, public sector agencies, other levels of government, organizations, and individuals for activities described within this sub-vote.		
VOTE 20 — MINISTRY OPERATIONS	8,178,585	8,835,152

MINISTRY OF EDUCATION AND CHILD CARE

STATUTORY DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
<hr/>	<hr/>

STATUTORY APPROPRIATIONS

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: British Columbia Training and Education Savings Program and *Teachers Act* Special Account.

BRITISH COLUMBIA TRAINING AND EDUCATION SAVINGS PROGRAM

Statutory Appropriation

British Columbia Training and Education Savings Program special account	<u>30,001</u>	<u>30,001</u>
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Statutory Appropriation Description: This statutory appropriation provides for the British Columbia Training and Education Savings Program special account which is governed under the *Special Accounts Appropriation and Control Act*.

TEACHERS ACT SPECIAL ACCOUNT

Statutory Appropriation

<i>Teachers Act</i> Special Account	<u>8,863</u>	<u>8,817</u>
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Statutory Appropriation Description: This statutory appropriation provides for the *Teachers Act* Special Account which is governed under the *Teachers Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	107,445	113,672
Operating Costs	59,095	62,247
Government Transfers	8,527,212	9,563,653
Other Expenses	36,806	5,005
Internal Recoveries	(646)	(647)
External Recoveries	<u>(512,463)</u>	<u>(869,960)</u>
TOTAL OPERATING EXPENSES	<u>8,217,449</u>	<u>8,873,970</u>

MINISTRY OF EDUCATION AND CHILD CARE

SPECIAL ACCOUNTS¹
(\$000)

	Estimates 2022/23	Estimates 2023/24
BRITISH COLUMBIA TRAINING AND EDUCATION SAVINGS PROGRAM SPECIAL ACCOUNT		
This account was established as a special account under the <i>Special Accounts Appropriation and Control Act</i> in 2007. The British Columbia Training and Education Savings Program special account provides funding for a grant program for the benefit of eligible students born on or after January 1, 2006. Expenses also include program administration costs recovered by the Ministry Operations Vote from the special account. Revenues represent investment earnings on the fund balance.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	<u>474,072</u>	<u>447,528</u>
OPERATING TRANSACTIONS		
Revenue	4,457	19,054
Expense	(30,001)	(30,001)
Net Revenue (Expense)	<u>(25,544)</u>	<u>(10,947)</u>
Difference Between 2022/23 Estimates and Projected Actual Net Revenue (Expense)	(1,000)	
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	<u>—</u>	<u>—</u>
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	<u><u>447,528</u></u>	<u><u>436,581</u></u>

NOTES

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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF EDUCATION AND CHILD CARE

SPECIAL ACCOUNTS¹

(\$000)

	Estimates 2022/23	Estimates 2023/24
TEACHERS ACT SPECIAL ACCOUNT		
This account was established as a special account under the <i>Teachers Act</i> in 2012. The <i>Teachers Act</i> Special Account provides funding for costs and expenses incurred in connection with the administration of the <i>Teachers Act</i> and any debts, obligations, and liabilities transferred to the government under the dissolution of the British Columbia College of Teachers. Revenues include money transferred to government under section 87 of the <i>Teachers Act</i> ; proceeds realized on disposition of rights, property, and assets transferred to government under section 87 of the <i>Teachers Act</i> ; and fees, remittances, and costs paid to government under the <i>Teachers Act</i> , the <i>School Act</i> , and the <i>Independent School Act</i> .		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	2,053	1,354
OPERATING TRANSACTIONS		
Revenue	7,680	7,650
Expense	(8,863)	(8,817)
Net Revenue (Expense)	(1,183)	(1,167)
Difference Between 2022/23 Estimates and Projected Actual Net Revenue (Expense)	484	
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	1,354	187

NOTES

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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

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MINISTRY OF EMERGENCY MANAGEMENT AND CLIMATE READINESS

The mission of the Ministry of Emergency Management and Climate Readiness is to lead emergency and disaster risk management, build and foster collaborative relationships and partnerships, advance meaningful and lasting reconciliation with Indigenous Peoples, and support all people in British Columbia to reduce climate and disaster risk. The ministry is responsible for providing cross-ministry coordination to enhance British Columbia's readiness and resilience towards climate and disaster risks and ensures a comprehensive and interconnected approach to achieving climate and disaster risk reduction.

MINISTRY SUMMARY

(\$000)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATIONS		
Vote 21 — Ministry Operations	42,675	64,363
Vote 22 — <i>Emergency Program Act</i>	436,420	36,420
OPERATING EXPENSES	479,095	100,783
CAPITAL EXPENDITURES ²	495	524
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF EMERGENCY MANAGEMENT AND CLIMATE READINESS

SUMMARY BY CORE BUSINESS

(\$000)

	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
OPERATING EXPENSES				
Core Business				
Emergency Management and Climate Readiness	31,636	61,335	(10,491)	50,844
Executive and Support Services	11,039	13,519	—	13,519
<i>Emergency Program Act</i>	436,420	36,421	(1)	36,420
TOTAL OPERATING EXPENSES	479,095	111,275	(10,492)	100,783
CAPITAL EXPENDITURES				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Emergency Management and Climate Readiness	495	524	—	524
TOTAL	495	524	—	524

MINISTRY OF EMERGENCY MANAGEMENT AND CLIMATE READINESS

VOTE DESCRIPTIONS

(\$000)

Estimates	Estimates
<u>2022/23</u>	<u>2023/24</u>

VOTE 21 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Emergency Management and Climate Readiness and Executive and Support Services.

EMERGENCY MANAGEMENT AND CLIMATE READINESS

Voted Appropriation

Emergency Management and Climate Readiness	<u>31,636</u>	<u>50,844</u>
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Voted Appropriation Description: This sub-vote provides for program costs related to provincial emergency and disaster risk management and climate readiness; emergency management, disaster mitigation, preparedness, risk and resiliency policy development; preparation and planning; disaster risk and resiliency initiatives; disaster mitigation activities; and promotion of emergency management and climate readiness capacity within British Columbian communities. Costs may be recovered from ministries, Crown agencies, other levels of government, agencies, organizations, individuals, and private sector partners for activities described within this sub-vote.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations

Minister's Office	18	714
Corporate Services	<u>11,021</u>	<u>12,805</u>
	<u>11,039</u>	<u>13,519</u>

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Emergency Management and Climate Readiness; and executive direction of the ministry, including the deputy minister's office; general services to support program delivery; and management services for the ministry, including financial administration, human resources management, information management and information technology, facilities management, and organizational development. Costs may be recovered from ministries for activities described within this sub-vote.

VOTE 21 — MINISTRY OPERATIONS	42,675	64,363
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MINISTRY OF EMERGENCY MANAGEMENT AND CLIMATE READINESS

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 22 — EMERGENCY PROGRAM ACT

This vote provides for the programs, operations, and other activities described in the voted appropriation under the following core business: *Emergency Program Act*.

EMERGENCY PROGRAM ACT

Voted Appropriation

Emergency Program Act

436,420

36,420

Voted Appropriation Description: This sub-vote provides for operations and operational support described in the *Emergency Program Act*, including response to and recovery from emergencies and disasters, and for hazard mitigation initiatives. This sub-vote allows for statutory appropriation under the *Emergency Program Act*. Costs may be recovered from ministries, other governments, agencies, organizations, and individuals for activities described within this sub-vote.

VOTE 22 — EMERGENCY PROGRAM ACT

436,420

36,420

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	22,924	34,847
Operating Costs	32,264	37,029
Government Transfers	434,899	39,899
Other Expenses	29	29
Internal Recoveries	(529)	(529)
External Recoveries	(10,492)	(10,492)
TOTAL OPERATING EXPENSES	479,095	100,783

MINISTRY OF ENERGY, MINES AND LOW CARBON INNOVATION

The mission of the Ministry of Energy, Mines and Low Carbon Innovation is to facilitate sustainable, safe, environmentally responsible, and competitive natural gas, oil, energy, and mining sectors for the benefit of British Columbians and effective service delivery in all areas of business.

MINISTRY SUMMARY (*\$000*)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 23 — Ministry Operations	109,556	118,408
STATUTORY APPROPRIATION		
Innovative Clean Energy Fund Special Account	2,403	10,128
OPERATING EXPENSES	111,959	128,536
CAPITAL EXPENDITURES ²	586	546
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF ENERGY, MINES AND LOW CARBON INNOVATION

SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
Core Business				
Mines Competitiveness and Authorizations	24,551	31,436	(3,053)	28,383
Mines Health, Safety and Enforcement	12,693	13,672	(2)	13,670
Electricity and Alternative Energy	38,888	41,367	(2)	41,365
Oil and Gas	17,271	17,708	(2)	17,706
Strategic and Indigenous Affairs	2,515	2,671	(2)	2,669
Executive and Support Services	13,638	14,621	(6)	14,615
Innovative Clean Energy Fund Special Account	2,403	10,130	(2)	10,128
TOTAL OPERATING EXPENSES	111,959	131,605	(3,069)	128,536
CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	586	546	—	546
TOTAL	586	546	—	546
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	Net	Disbursements	Receipts	Net
Core Business				
Oil and Gas	—	45,000	(45,000)	—
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	45,000	(45,000)	—

MINISTRY OF ENERGY, MINES AND LOW CARBON INNOVATION

VOTE DESCRIPTIONS

(\$000)

Estimates	Estimates
2022/23	2023/24

VOTE 23 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Mines Competitiveness and Authorizations; Mines Health, Safety and Enforcement; Electricity and Alternative Energy; Oil and Gas; Strategic and Indigenous Affairs; and Executive and Support Services.

MINES COMPETITIVENESS AND AUTHORIZATIONS

Voted Appropriation

Mines Competitiveness and Authorizations	<u>24,551</u>	<u>28,383</u>
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Voted Appropriation Description: This sub-vote provides for the management and responsible development of the province's mineral, coal, and aggregate resources through developing and delivering geoscience databases and surveys; profiling British Columbia's mineral and coal opportunities; providing secure mineral and coal tenure systems; delivering a fair, effective, and transparent permitting process; developing and implementing policies and legislation to attract investment in British Columbia; developing strategies and actions to continuously enhance provincial competitiveness; collecting fees and securities associated with permits and tenures; advising government agencies on mineral and coal resources and their potential; and engaging and collaborating with Indigenous communities, stakeholders, local and federal governments, and the public. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.

MINES HEALTH, SAFETY AND ENFORCEMENT

Voted Appropriation

Mines Health, Safety and Enforcement	<u>12,693</u>	<u>13,670</u>
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Voted Appropriation Description: This sub-vote provides for oversight of the mining sector, including health, safety, and technical oversight of all mineral, coal, and aggregate mine sites during exploration, development, production, and reclamation; performing independent effectiveness auditing for continuous improvements to mining regulatory oversight; undertaking inspections, investigations and enforcement; providing data-driven process and policy to support robust compliance and enforcement; engaging with Indigenous communities in relation to mining regulatory oversight; and providing for a standing Code Review Committee to ensure labour, Indigenous, and industry representatives are involved in developing British Columbia's mine safety standards. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.

ELECTRICITY AND ALTERNATIVE ENERGY

Voted Appropriation

Electricity and Alternative Energy	<u>38,888</u>	<u>41,365</u>
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Voted Appropriation Description: This sub-vote provides for development of legislation, policies, and programs to support all forms of electrical power generation, transmission, distribution, and marketing; regional electricity trading and electricity system reliability and coordination, including the Columbia River Treaty; province-wide energy efficiency and clean fuel-switching measures and programs; alternative energy resource development; the advancement of leading edge energy technologies; and the management of geothermal resources. This sub-vote also provides for legislative and regulatory initiatives and programs to increase energy technology innovation and the adoption of zero emission vehicles; reduce the carbon intensity of transportation fuels; and expand the production and use of renewable fuels. This sub-vote supports the provision of policy advice or direction to electrical and gas utilities and the regulator, the British Columbia Utilities Commission; ministers' governance roles in respect of Crown corporations; private sector, Indigenous communities, and community investment in new electricity and alternative energy resources; and strategic policy development for clean, renewable energy producers. Costs may be recovered from ministries, including activities related to the Columbia River Treaty, Columbia Basin Trust, and Columbia Power Corporation; Crown agencies; other levels of government; and parties external to government for activities described within this sub-vote.

MINISTRY OF ENERGY, MINES AND LOW CARBON INNOVATION

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
OIL AND GAS		
Voted Appropriation		
Oil and Gas	17,271	17,706
<p>Voted Appropriation Description: This sub-vote provides for the management and responsible development of the province's oil and gas resources, including issuing and administering Crown petroleum and natural gas subsurface tenures, and storage reservoir tenures, as well as the revenues associated with those tenures; implementing restoration programs in partnership with First Nations to heal the land and partnering with industry on infrastructure projects that support resource development and contributes to lowering carbon intensity; undertaking analysis to develop and implement policies and programs, including the province's royalty regime; identifying, stimulating, and facilitating development and market opportunities, such as development of the province's liquefied natural gas industry and other industries that add value to British Columbia's oil and gas resources; developing provincial statutes and regulations that apply to the oil and gas sector; representing the province's interests before energy regulatory tribunals; facilitating and leading the development and implementation of major projects (liquefied natural gas and oil pipelines) and related infrastructure; developing and maintaining petroleum geology databases; assessing and collaborating cross-government on environmental monitoring and research, as well as on managing cumulative effects and land planning; providing for the restoration and remediation of oil and gas and related sites; and engaging and collaborating with Indigenous communities, stakeholders, local and federal governments, and the public. This sub-vote also provides for the receipt of funds to support Surface Rights Board orders relating to private land by oil and gas companies. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.</p>		
STRATEGIC AND INDIGENOUS AFFAIRS		
Voted Appropriation		
Strategic and Indigenous Affairs	2,515	2,669
<p>Voted Appropriation Description: This sub-vote provides for leadership and support in areas of strategic and cross-ministry policy, Indigenous relations, intergovernmental relations, business review and planning, the legislative affairs of the ministry, and liaising on Indigenous policy with the British Columbia Energy Regulator and the British Columbia Hydro and Power Authority. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.</p>		
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	595	826
Corporate Services	13,043	13,789
	13,638	14,615
<p>Voted Appropriations Description: This sub-vote provides for the office of the Minister of Energy, Mines and Low Carbon Innovation and for the Parliamentary Secretary for Sustainable Economy; and executive support, including the deputy minister's office; and coordination of legislation. This sub-vote also provides for corporate services and corporate business innovation, including legislation; internal communications; correspondence; records management; and information and privacy. This sub-vote also provides for executive direction to the ministry; finance, administrative, and strategic human resources; information management services and systems; revenue collection; and trust fund management for ministry operations, programs, and clients. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.</p>		
VOTE 23 — MINISTRY OPERATIONS	109,556	118,408

MINISTRY OF ENERGY, MINES AND LOW CARBON INNOVATION

STATUTORY DESCRIPTIONS

(\$000)

Estimates	Estimates
<u>2022/23</u>	<u>2023/24</u>

STATUTORY APPROPRIATIONS

This statutory appropriation provides for the programs, operations, and other activities of the following special account: Innovative Clean Energy Fund.

INNOVATIVE CLEAN ENERGY FUND

Statutory Appropriation

Innovative Clean Energy Fund special account	<u>2,403</u>	<u>10,128</u>
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Statutory Appropriation Description: This statutory appropriation provides for the Innovative Clean Energy Fund special account which is governed under the *Special Accounts Appropriation and Control Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	58,675	65,296
Operating Costs	31,326	34,265
Government Transfers	66,746	36,596
Other Expenses	2,586	2,758
Internal Recoveries	(4,305)	(7,310)
External Recoveries	(43,069)	(3,069)
TOTAL OPERATING EXPENSES	<u>111,959</u>	<u>128,536</u>

MINISTRY OF ENERGY, MINES AND LOW CARBON INNOVATION

SPECIAL ACCOUNTS¹

(\$000)

Estimates 2022/23	Estimates 2023/24
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INNOVATIVE CLEAN ENERGY FUND SPECIAL ACCOUNT

This account was created by the *Finance Statutes (Innovative Clean Energy Fund) Amendment Act* in 2007 and is continued under the *Special Accounts Appropriation and Control Act*. The purpose of the account is to support government's energy and environmental priorities through programs, projects, and initiatives that promote the expanded use of clean energy resources and technologies, energy efficiency and conservation initiatives, and the accelerated commercialization of emerging clean energy technologies. Revenues credited to the account come from a levy applied to all final purchases of specified 'energy products' in British Columbia administered under the *Provincial Sales Tax Act* or any amount received for payment into the special account. Program expenses are recovered from the special account and are limited to those permitted within the scope of the *Special Accounts Appropriation and Control Act*, including administration of the account. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this account.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	5,102	8,699
OPERATING TRANSACTIONS		
Revenue	6,000	7,000
Expense	(2,406)	(10,131)
Internal and External Recoveries	3	3
Net Revenue (Expense)	<u>3,597</u>	<u>(3,128)</u>
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	<u>—</u>	<u>—</u>
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	<u>8,699</u>	<u>5,571</u>

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the *2021/22 Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF ENERGY, MINES AND LOW CARBON INNOVATION

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS
(\$000)

	Estimates 2022/23	Estimates 2023/24
OIL AND GAS		
BRITISH COLUMBIA ENERGY REGULATOR — Disbursements are provided by the Province to the British Columbia Energy Regulator with respect to oil and gas industry fees, levies, and taxes assessed and collected on behalf of the British Columbia Energy Regulator under the <i>Energy Resource Activities Act</i> and the Fee, Levy and Security Regulation. Administration costs are funded through the ministry's voted appropriations.		
Disbursements	44,000	45,000
Receipts	(44,000)	(45,000)
Net Cash Requirement (Source)	—	—

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MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE STRATEGY

The mission of the Ministry of Environment and Climate Change Strategy is to provide leadership in ensuring our natural legacy for future generations and to support positive economic outcomes for British Columbia.

MINISTRY SUMMARY

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	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATIONS		
Vote 24 — Ministry Operations	315,933	199,682
Vote 25 — Environmental Assessment Office	15,367	16,392
STATUTORY APPROPRIATIONS		
Park Enhancement Fund Special Account	9,800	12,920
Sustainable Environment Fund Special Account	30,435	26,135
OPERATING EXPENSES	371,535	255,129
CAPITAL EXPENDITURES ²	42,914	47,375
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	10,000	10,000
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE STRATEGY

SUMMARY BY CORE BUSINESS

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OPERATING EXPENSES	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
Core Business				
Environmental Protection	19,006	27,193	(2,216)	24,977
BC Parks, Recreation Sites and Trails	58,969	69,835	(234)	69,601
Compliance and Enforcement	24,220	26,118	(121)	25,997
Climate Action	42,513	43,025	(83)	42,942
CleanBC Program for Industry	142,919	6,465	(2)	6,463
Executive and Support Services	28,306	29,704	(2)	29,702
Environmental Assessment Office	15,367	17,293	(901)	16,392
Park Enhancement Fund Special Account	9,800	13,420	(500)	12,920
Sustainable Environment Fund Special Account	30,435	26,135	—	26,135
TOTAL OPERATING EXPENSES	371,535	259,188	(4,059)	255,129
CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	42,514	46,975	—	46,975
Park Enhancement Fund Special Account	400	400	—	400
TOTAL	42,914	47,375	—	47,375
LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Climate Action	10,000	10,000	—	10,000
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	10,000	10,000	—	10,000

MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE STRATEGY

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 24 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Environmental Protection; BC Parks, Recreation Sites and Trails; Compliance and Enforcement; Climate Action; CleanBC Program for Industry; and Executive and Support Services.

ENVIRONMENTAL PROTECTION

Voted Appropriation

Environmental Protection	19,006	24,977
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Voted Appropriation Description: This sub-vote provides for clean, healthy, and safe water, land, and air for all living things; administering the *Sustainable Environment Fund Act*; setting emission and discharge standards; monitoring and reporting on ambient air and water quality; reducing and removing contaminating toxins and waste; managing pesticide use; responding to high-risk environmental emergencies; and administering extended producer responsibility programs. This sub-vote also provides for the provision of laboratory services to ministry-related vote activities, and to other public and private sector entities on a cost recovery basis. Activities also include the acquisition, collection, analysis, interpretation, inventorying, and reporting of data and activities related to emissions and discharges into the environment. Transfers are provided for activities concerned with protecting and managing the environment. Eligible costs are recovered from the Sustainable Environment Fund. Costs may also be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.

BC PARKS, RECREATION SITES AND TRAILS

Voted Appropriation

BC Parks, Recreation Sites and Trails	58,969	69,601
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Voted Appropriation Description: This sub-vote provides for acquisition, planning, management, administration, and utilization of areas for recreation and conservation, including provincial parks and protected areas, and recreation sites and trails. This includes planning, protection, inventory, maintenance, and restoration of terrestrial and aquatic ecosystems in BC Parks and protected areas, recreation sites and trails, and reconciliation efforts with Indigenous Peoples through joint stewardship, cultural acknowledgement, and other government-to-government partnership activities; wildfire planning, prevention, and awareness; initiation of compliance and enforcement activities; provision of commercial and non-commercial recreational opportunities; development and maintenance of provincial park and recreation site facilities supporting public use of the front country, back country, and marine areas; promotion and management of recreation services; monitoring and reporting on park attendance, visitor satisfaction, and land status and condition; provision of information, marketing, education, community engagement, volunteers, and stewardship activities; promotion of use and awareness of the protected areas system; and fundraising from external sources to support program delivery. Transfers are provided for stewardship, information and education, and management and administration of parks and protected areas by third parties. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, licensees, and individuals for activities described within this sub-vote.

COMPLIANCE AND ENFORCEMENT

Voted Appropriation

Compliance and Enforcement	24,220	25,997
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Voted Appropriation Description: This sub-vote provides for activities related to upholding British Columbia and Canada laws and supporting the continuous improvement in compliance with requirements established by government to protect the environment, the province's natural resources, and related human health and safety, including education and promotion, inspections, investigations, and enforcement of standards for the protection of fish, wildlife, habitat, and the environment. This sub-vote also provides for monitoring, compliance, and enforcement of environmental standards for natural resources management for government and revenue policies; managing public safety issues related to regulated activities, human/wildlife conflicts, and predator/livestock issues; combating natural resources crimes; and enforcing rules governing the use of forest service recreation sites, trails, and fire bans. This sub-vote also provides for legislation and policy development and implementation. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE STRATEGY

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
CLIMATE ACTION		
Voted Appropriation		
Climate Action	42,513	42,942
<p>Voted Appropriation Description: This sub-vote provides for support for the activities required to meet the province's climate action targets under the <i>Climate Change Accountability Act</i>, along with British Columbia's climate policies, the requirements under the <i>Greenhouse Gas Industrial Reporting and Control Act</i>, and for adapting to the impacts of climate change. This includes leading engagement processes across ministries, other governments, a diverse range of stakeholders, and the general public. Activities include developing and leading the Province's climate action strategy; research and policy development on climate action measures; education and communication on impacts of climate change; advising and supporting Executive Council and its committees on matters of climate action and clean energy; the management and delivery of cross-government initiatives; and developing greenhouse gas requirements for industry, standardized offsets program, Carbon Neutral Government, and all related legislation and regulations. This sub-vote also provides for policy, planning, coordination and operational support, consultations, outreach, partnerships, education, research, and the procurement of carbon offsets. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.</p>		
CLEANBC PROGRAM FOR INDUSTRY		
Voted Appropriation		
CleanBC Program for Industry	142,919	6,463
<p>Voted Appropriation Description: This sub-vote provides for the administration and implementation of programs that improve the competitiveness of large industrial emitters operating within British Columbia, supports projects that identify or reduce greenhouse gas emissions from large industrial emitters, and provides incentives for large industrial emitters to identify or reduce emissions to meet low emission benchmarks. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.</p>		
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	651	822
Corporate Services	27,655	28,880
	28,306	29,702
<p>Voted Appropriations Description: This sub-vote provides for the office of the Minister of Environment and Climate Change Strategy and the office of the Parliamentary Secretary for Environment; and executive support, including the deputy minister's office, corporate administration, and corporate service transformation; strategic planning; systems planning; corporate policy development; coordination of legislation and intergovernmental relations, developing and maintaining relationships with Indigenous Peoples, including through reconciliation activities and Indigenous partnerships; program evaluation; and economic and regulatory impact analysis. This sub-vote also provides for the management and delivery of programs that report information to the public on the state of the environment and environmental trends; executive direction to the ministry; finance, administrative, and strategic human resources; information and privacy; 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 may be recovered from special accounts, ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.</p>		
VOTE 24 — MINISTRY OPERATIONS	315,933	199,682

MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE STRATEGY

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 25 — ENVIRONMENTAL ASSESSMENT OFFICE

This vote provides for the programs, operations, and other activities described in the voted appropriation under the following core business: Environmental Assessment Office.

ENVIRONMENTAL ASSESSMENT OFFICE

Voted Appropriation

Environmental Assessment Office	15,367	16,392
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Voted Appropriation Description: This sub-vote provides for the administration and continuous improvement of an objective, publicly accessible, and neutrally administered process under the *Environmental Assessment Act*. The process assesses environmental, economic, social, cultural, and health effects of major projects proposed in British Columbia; identifies means for preventing or reducing adverse effects; and regulates certified projects to ensure compliance with legally-binding project conditions. The Environmental Assessment Office promotes sustainability and supports reconciliation with Indigenous Peoples in British Columbia. The Environmental Assessment Office also facilitates public participation in environmental assessments and coordinates assessments with other governments, including Indigenous nations, and with other provincial ministries and agencies. Where projects have proceeded successfully through the process, the Environmental Assessment Office leads compliance and effectiveness monitoring, audit, and management, often in collaboration with other government agencies. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, businesses, and individuals for activities described within this sub-vote.

VOTE 25 — ENVIRONMENTAL ASSESSMENT OFFICE	15,367	16,392
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MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE STRATEGY

STATUTORY DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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STATUTORY APPROPRIATIONS

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: Park Enhancement Fund and Sustainable Environment Fund.

PARK ENHANCEMENT FUND

Statutory Appropriation

Park Enhancement Fund special account	9,800	12,920
	<hr/>	<hr/>

Statutory Appropriation Description: This statutory appropriation provides for the Park Enhancement Fund special account which is governed under the *Special Accounts Appropriation and Control Act*.

SUSTAINABLE ENVIRONMENT FUND

Statutory Appropriation

Sustainable Environment Fund	30,435	26,135
	<hr/>	<hr/>

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

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	110,770	127,356
Operating Costs	80,660	82,840
Government Transfers	171,188	35,353
Other Expenses	45,417	41,780
Internal Recoveries	(32,441)	(28,141)
External Recoveries	(4,059)	(4,059)
TOTAL OPERATING EXPENSES	<hr/>	<hr/>
	371,535	255,129

MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE STRATEGY

SPECIAL ACCOUNTS¹
(\$000)

	Estimates 2022/23	Estimates 2023/24
PARK ENHANCEMENT FUND SPECIAL ACCOUNT		
This account was created by the <i>Special Accounts Appropriation and Control Act</i> in 2008. It provides for enhanced management, facilities, and services benefiting parks and protected areas, including increased information, education, and interpretation programs; higher levels of natural and cultural resource assessment, management, research, and restoration; additional capital investments supporting the conservation and recreation goals of the ministry; improved volunteer program support; supplementary recreation program delivery; regional systems planning for conservation and recreation; and development and production of promotional, educational, and partnership products. Transfers are provided to support the programs, services, and activities provided for in this account. Revenues are received from ministries, other levels of government, organizations, businesses, licensees, and individuals; from stumpage from tree removal in parks and protected areas; from the sale or licensing of promotional and educational goods and services; from park reservation service charges; from the sale of BC Parks license plates; from donations, bequests, contributions from agreements under the Act; and earnings on account balances.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	17,241	16,941
OPERATING TRANSACTIONS		
Revenue	9,900	12,900
Expense	(10,300)	(13,420)
Internal and External Recoveries	500	500
Net Revenue (Expense)	100	(20)
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	(400)	(400)
Net Cash Source (Requirement)	(400)	(400)
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	16,941	16,521

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE STRATEGY

SPECIAL ACCOUNTS¹

(\$000)

	Estimates 2022/23	Estimates 2023/24
SUSTAINABLE ENVIRONMENT FUND		
This account was created in 1990 by the <i>Sustainable Environment Fund Act</i> 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 <i>Environmental Management Act</i> , the <i>Integrated Pest Management Act</i> , and related regulations. Revenue is derived from environmental levies, fees, and licences; and from contributions from the federal government, other organizations, and individuals. Expenses represent transfers provided to the Ministry of Environment and Climate Change Strategy for administration and development of policies, legislation, regulations, standards and criteria for discharges and emissions; monitoring and understanding of the receiving environment; education and encouragement of activities to prevent pollution; enforcement of waste reduction; air and water quality; clean-up of contaminated sites; hazardous waste management; and soil and water remediation projects. Transfers are also provided to local governments, other organizations, and individuals to assist in waste management, clean-up of contaminated sites, and to support various environmental protection initiatives.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	7,425	4,180
OPERATING TRANSACTIONS		
Revenue	27,190	27,190
Expense	(30,435)	(26,135)
Net Revenue (Expense)	(3,245)	1,055
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	4,180	5,235

NOTES

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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE STRATEGY
LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS
(\$000)

	Estimates 2022/23	Estimates 2023/24
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CLIMATE ACTION

GREENHOUSE GAS EMISSIONS OFFSETS — Disbursements represent the purchase of greenhouse gas emissions offsets for extinguishment in accordance with government's carbon neutral initiative. Administration costs are funded through the ministry's voted appropriations.

Disbursements	10,000	10,000
Receipts	—	—
Net Cash Requirement (Source)	10,000	10,000

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MINISTRY OF FINANCE

The mission of the Ministry of Finance is to be trusted partners delivering responsible, consistent, and valued financial and fiscal services, leadership, and advice; provide human resource leadership and services that contribute to better business performance of ministries and government as a whole; plan, coordinate, and deliver communications programs, policies, research, and services for ministries and certain public bodies; enhance access to government services and information for citizens; and directly engage with citizens on issues and decisions made by government.

MINISTRY SUMMARY

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	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATIONS		
Vote 26 — Ministry Operations	318,847	338,869
Vote 27 — Government Communications and Public Engagement	28,338	29,341
Vote 28 — BC Public Service Agency	59,781	63,385
Vote 29 — Benefits and Other Employment Costs	1	1
STATUTORY APPROPRIATIONS		
Housing Priority Initiatives Special Account	785,738	1,042,010
Insurance and Risk Management Account Special Account	4,630	5,858
Long Term Disability Fund Special Account	68,675	76,135
Less: Transfer from Ministry Operations Vote	(44,690)	(47,398)
Provincial Home Acquisition Wind Up Special Account	10	10
<i>Land Tax Deferment Act</i>	—	70,000
OPERATING EXPENSES	1,221,330	1,578,211
CAPITAL EXPENDITURES ²	302	282
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	282,250	379,967
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 Estimates. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF FINANCE
SUMMARY BY CORE BUSINESS
(\$000)

	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
OPERATING EXPENSES				
Core Business				
Treasury Board Staff	9,150	9,573	(10)	9,563
Office of the Comptroller General	21,799	23,110	(209)	22,901
Treasury	1	45,068	(45,067)	1
Revenue Division	212,895	226,010	(3,673)	222,337
Policy and Legislation	8,280	10,844	(2,154)	8,690
Public Sector Employers' Council Secretariat	17,339	22,890	(21)	22,869
Crown Agencies Secretariat	7,034	7,428	(3)	7,425
Executive and Support Services	42,349	53,967	(8,884)	45,083
Government Communications	28,338	29,602	(261)	29,341
BC Public Service Agency	59,781	67,405	(4,020)	63,385
Benefits and Other Employment Costs	1	82,079	(82,078)	1
Housing Priority Initiatives Special Account	785,738	1,042,105	(95)	1,042,010
Insurance and Risk Management Account Special Account	4,630	8,279	(2,421)	5,858
Long Term Disability Fund Special Account	23,985	38,257	(9,520)	28,737
Provincial Home Acquisition Wind Up Special Account	10	10	—	10
<i>Land Tax Deferment Act</i>	—	70,000	—	70,000
TOTAL OPERATING EXPENSES	1,221,330	1,736,627	(158,416)	1,578,211
CAPITAL EXPENDITURES				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	292	272	—	272
BC Public Service Agency	10	10	—	10
TOTAL	302	282	—	282
LOANS, INVESTMENTS AND OTHER REQUIREMENTS				
	Net	Disbursements	Receipts	Net
Core Business				
Revenue Division	282,250	634,467	(254,500)	379,967
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	282,250	634,467	(254,500)	379,967
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES				
	Net	Disbursements	Receipts	Net
Core Business				
Revenue Division	—	1,471,100	(1,471,100)	—
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	1,471,100	(1,471,100)	—

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 26 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Treasury Board Staff, Office of the Comptroller General, Treasury, Revenue Division, Policy and Legislation, Public Sector Employers' Council Secretariat, Crown Agencies Secretariat, and Executive and Support Services.

TREASURY BOARD STAFF

Voted Appropriation

Treasury Board Staff	9,150	9,563
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Voted Appropriation Description: This sub-vote provides for advice to government on management of ministry, service delivery agency, and commercial Crown corporation operating and capital spending; economic performance, revenue, and debt, including development of economic, revenue, and spending forecasts; and fiscal arrangements with the federal government and other levels of government. This sub-vote also provides for the development and management of the provincial government's budget and three-year fiscal plan, including production of the Budget and Fiscal Plan, the Estimates, Quarterly Reports, and other related documents; advice and recommendations to Treasury Board on financial and capital management issues, including development of standards, policies, and programs to support government initiatives; and review and approval of ministry, service delivery agency, and commercial Crown corporation plans. Costs may be recovered from ministries, Crown corporations and agencies, and parties external to government for activities described within this sub-vote.

OFFICE OF THE COMPTROLLER GENERAL

Voted Appropriations

Office of the Comptroller General	19,375	20,250
Internal Audit and Advisory Services	2,424	2,651
	<u>21,799</u>	<u>22,901</u>

Voted Appropriations Description: This sub-vote provides for a corporate governance framework over financial management, procurement, and general administration for the provincial government. Activities include the development of legislation, policies, procedures, and guidelines; directing the methods of accounting; administration of the central accounts of government; evaluation of financial management throughout government; management advisory services; and preparation of the Public Accounts, other statements, and financial reports. This sub-vote also provides for the operation, maintenance, and upgrading of the Corporate Financial System. This sub-vote also provides for performance management, compliance monitoring, payment diversion, forensic examinations, and internal audits. This sub-vote also provides for the administration of unclaimed property and other duties assigned to the Comptroller General by Treasury Board. Costs may be recovered from ministries, organizations within the government reporting entity, and parties external to government for activities described within this sub-vote.

TREASURY

Voted Appropriation

Treasury	1	1
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Voted Appropriation Description: This sub-vote provides for debt management and banking and cash management services to government, government bodies, and other authorized organizations. Debt management services include management of the government's borrowing and fiscal agency loan programs; investments related to those programs; advisory and arranger services in relation to corporate and project finance initiatives; investor and rating agency relations; 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 services include negotiation and management of banking contracts and credit arrangements; development of government banking policy; cash management of the Central Deposit Program, the Consolidated Revenue Fund, and related funds, including investment of those funds; payment and revenue consolidation services; management of government compliance with payment card industry data security standards; and banking and cash management related services. Costs may be recovered from ministries, including Management of Public Funds and Debt, Crown corporations and agencies, and parties external to government for activities described within this sub-vote.

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
REVENUE DIVISION		
Voted Appropriation		
Revenue Division	<u>212,895</u>	<u>222,337</u>

Voted Appropriation Description: This sub-vote provides for the administration and enforcement of revenue statutes, including the related revenue, royalties, interest, refunds, rebates, and benefit programs that are the responsibility of the Ministry of Finance. This sub-vote also provides for the administration of various revenue and loan programs, including invoicing, payment processing, account receivables management, and collections; costs resulting from the administration of loans and grants issued under student financial assistance programs; and the ongoing administration of the reconstruction loan portfolio under the *Homeowner Protection Act*; and the collection of Medical Services Plan premiums. Costs may be recovered from revenue administered by the ministry. Costs may also be recovered from ministries, organizations within the government reporting entity, and parties external to government for services described within this sub-vote.

POLICY AND LEGISLATION

Voted Appropriations		
Policy and Legislation	8,279	8,689
Assessment Services	<u>1</u>	<u>1</u>
	<u>8,280</u>	<u>8,690</u>

Voted Appropriations Description: This sub-vote provides for the legislative frameworks for the corporate and personal property registries, as well as the regulation of financial services, capital markets, occupational pension plans, real estate services, mortgage brokers, corporations, cooperatives, partnerships, and societies. This sub-vote is also responsible for the coordination of budget and non-budget legislation for the ministry. In addition, this sub-vote provides advice to the Minister of Finance and government on tax policy, property assessment policy, and intergovernmental fiscal relations and income security; for negotiations of financial, tax, and fiscal arrangements with First Nations, the federal government, and other levels of government; and supports the implementation of government tax and assessment policy through legislation and regulation. This sub-vote provides for anti-money laundering initiatives, including land owner transparency initiatives, and data analytics capabilities. This sub-vote also provides for transfers to Crown corporations and agencies for which the ministry is responsible. This sub-vote also provides for the administration of the *Assessment Act*, and the *Assessment Authority Act*, and for the operation of the Property Assessment Review Panels, including the fees and expenses of appointees to the Panels. Costs may be recovered from ministries, Crown corporations and agencies, other levels of government, public bodies, and parties external to government for activities described within this sub-vote.

PUBLIC SECTOR EMPLOYERS' COUNCIL SECRETARIAT

Voted Appropriation		
Public Sector Employers' Council Secretariat	<u>17,339</u>	<u>22,869</u>

Voted Appropriation 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*, and includes government's financial contributions to employers' associations established under the *Public Sector Employers Act*. The Secretariat develops and coordinates strategic direction for issues in labour relations and advises government with respect to labour relations and compensation-related issues in the public sector. The Secretariat also performs functions related to the *Public Sector Pension Plans Act*. Costs may be recovered from pension boards for activities described within this sub-vote. Costs may also be recovered from ministries, Crown corporations and agencies, other levels of government, public bodies, and parties external to government for activities described within this sub-vote.

CROWN AGENCIES SECRETARIAT

Voted Appropriation		
Crown Agencies Secretariat	<u>7,034</u>	<u>7,425</u>

Voted Appropriation Description: This sub-vote provides for the operations of the Crown Agencies Secretariat, specifically its role to oversee governance, finances, operational policy, major projects, and corporate accountability for Crown corporations and other public sector organizations. This includes working with Crown agencies and other public sector organizations and responsible ministries to review, develop, implement and/or monitor governance structures, policies and legislation, financial results, major project planning and delivery, and corporate planning and reporting, and to distribute provincial gaming proceeds. This sub-vote also provides for leadership, direction and/or strategic advice on issues related to Crown agencies and other public sector organizations, including financial matters, policy and legislation, issues management and stakeholder relations, leadership, and delivery of public sector board governance best practices and training, as well as recruitment and recommendation of candidates for appointments to all Crown corporations, agencies, boards, and commissions. Costs may be recovered from ministries, organizations within the government reporting entity, and parties external to government for activities described within this sub-vote.

MINISTRY OF FINANCE

VOTE DESCRIPTIONS
(*\$000*)

	Estimates 2022/23	Estimates 2023/24
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	885	951
Corporate Services	41,464	44,132
	<u>42,349</u>	<u>45,083</u>
 Voted Appropriations Description: This sub-vote provides for executive direction and related support services to the ministry, including the office of the Minister of Finance; the Parliamentary Secretary for Gender Equity; the deputy minister's office; the Anti-Money Laundering Secretariat; Government House; the Gender Equity Office; services related to the Columbia River Treaty; and executive, strategic, and administrative support for the ministry, including financial, strategic human resources, corporate planning, communications, information management and information technology, facility and other executive and corporate support services. Executive and support services are provided to the BC Public Service Agency, Government Communications and Public Engagement, Public Sector Employers' Council Secretariat, Crown Agencies Secretariat, Office of the Premier, and other entities. This sub-vote also provides for payment of authorized travel and other expenses and allowances for Members of the Executive Council, Parliamentary Secretaries, Members of the Legislative Assembly performing executive functions, personal attendants, and ministerial staff. Costs may be recovered from the revenue raised from the proceeds of the sale of electricity related to the Columbia River Treaty. Costs may also be recovered from special accounts, ministries, organizations within the government reporting entity, other levels of government, and parties both internal and external to government for activities described within this sub-vote.		
VOTE 26 — MINISTRY OPERATIONS	318,847	338,869

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 27 — GOVERNMENT COMMUNICATIONS AND PUBLIC ENGAGEMENT

This vote provides for the programs, operations, and other activities described in the voted appropriation under the following core business: Government Communications.

GOVERNMENT COMMUNICATIONS

Voted Appropriation

Government Communications	<u>28,338</u>	<u>29,341</u>
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Voted Appropriation Description: This sub-vote provides for planning, coordination, and delivery of communications about public services to people in British Columbia including programs, policies, research, and services for ministries and certain public bodies. Transfers may be provided to ministries, Crown corporations, other levels of government, and private bodies for communications-related activities. Costs may be recovered from ministries, organizations within the government reporting entity, and parties external to government for activities described within this sub-vote.

VOTE 27 — GOVERNMENT COMMUNICATIONS AND PUBLIC ENGAGEMENT	28,338	29,341
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MINISTRY OF FINANCE

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 28 — BC PUBLIC SERVICE AGENCY

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core business: BC Public Service Agency.

BC PUBLIC SERVICE AGENCY

Voted Appropriations		
Human Resources Services and Solutions	15,841	16,961
People and Organizational Development	9,922	10,429
Policy, Innovation and Engagement	1,564	1,618
Employee Relations	4,796	5,199
Corporate Services	27,658	29,178
	<u>59,781</u>	<u>63,385</u>

Voted Appropriations Description: This sub-vote provides for the BC Public Service Agency programs and operations, including a full range of human resource services to assist clients in meeting their business goals, including diversity and inclusion, compensation and classification, payroll, learning services, performance management, development, recognition and engagement programs, succession management, hiring, and other human resource related programs. This sub-vote also provides for a full range of labour relations and employment services, including negotiation and administration of collective agreements, severance, and labour relations advice and dispute resolution. This sub-vote also provides for the executive direction of the BC Public Service Agency, including management services for the Benefits and Other Employment Costs Vote, along with administrative support services, policy and program development, financial services, communications, corporate human resource application management, strategic planning, and information systems. Costs may be recovered from special accounts, ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for activities described within this sub-vote.

VOTE 28 — BC PUBLIC SERVICE AGENCY	59,781	63,385
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MINISTRY OF FINANCE

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 29 — BENEFITS AND OTHER EMPLOYMENT COSTS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core business: Benefits and Other Employment Costs.

BENEFITS AND OTHER EMPLOYMENT COSTS

Voted Appropriations		
Pension Contribution and Retirement Benefits	409,533	467,138
Employer Health Tax	49,600	55,126
Employee Health Benefits	132,679	144,069
Long Term Disability	43,690	46,067
Other Benefits	9,025	9,082
Benefits Administration	10,193	11,247
Recoveries	(654,719)	(732,728)
	<u>1</u>	<u>1</u>

Voted Appropriations Description: This sub-vote provides for services and payment of costs related to employment-related benefits, including pension, retirement, employer contributions to Canada Pension Plan and Employment Insurance, employee health benefits, workforce adjustment services and severance costs, and related policy, program development, and administration for these business lines. This sub-vote also provides for the payment of the Employer Health Tax. This sub-vote also provides for the delivery of Disability Management and Workplace Health and Safety Programs and the management of the Provincial Employees Community Services Fund. Costs may be recovered from special accounts, ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for activities described within this sub-vote.

VOTE 29 — BENEFITS AND OTHER EMPLOYMENT COSTS	1	1
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MINISTRY OF FINANCE

STATUTORY DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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STATUTORY APPROPRIATIONS

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: Housing Priority Initiatives, Insurance and Risk Management Account, Long Term Disability Fund, and Provincial Home Acquisition Wind Up; and the *Land Tax Deferment Act*.

HOUSING PRIORITY INITIATIVES SPECIAL ACCOUNT

Statutory Appropriation

Housing Priority Initiatives special account	785,738	1,042,010
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Statutory Appropriation Description: This statutory appropriation provides for the Housing Priority Initiatives special account which is governed under the *Special Accounts Appropriation and Control Act*.

INSURANCE AND RISK MANAGEMENT ACCOUNT

Statutory Appropriation

Insurance and Risk Management Account	4,630	5,858
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Statutory Appropriation Description: This statutory appropriation provides for the Insurance and Risk Management Account which is governed under the *Financial Administration Act*.

LONG TERM DISABILITY FUND SPECIAL ACCOUNT

Statutory Appropriation

Long Term Disability Fund special account	68,675	76,135
Less: Transfer from Ministry Operations Vote	(44,690)	(47,398)
	23,985	28,737

Statutory Appropriation Description: This statutory appropriation provides for the Long Term Disability Fund special account which is governed under the *Public Service Benefit Plan Act*.

PROVINCIAL HOME ACQUISITION WIND UP

Statutory Appropriation

Provincial Home Acquisition Wind Up special account	10	10
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Statutory Appropriation Description: This statutory appropriation provides for the Provincial Home Acquisition Wind Up special account which is governed under the *Special Accounts Appropriation and Control Act*.

LAND TAX DEFERMENT ACT

Statutory Appropriation

<i>Land Tax Deferment Act</i>	—	70,000
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Statutory Appropriation Description: This statutory appropriation provides for the expenses recognized as a result of the concessionary terms of agreements under the *Land Tax Deferment Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	981,736	1,089,661
Operating Costs	140,706	143,614
Government Transfers	857,520	1,191,037
Other Expenses	140,000	147,579
Internal Recoveries	(755,412)	(835,264)
External Recoveries	(143,220)	(158,416)
TOTAL OPERATING EXPENSES	1,221,330	1,578,211

MINISTRY OF FINANCE

SPECIAL ACCOUNTS¹
(\$000)

Estimates 2022/23	Estimates 2023/24
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HOUSING PRIORITY INITIATIVES SPECIAL ACCOUNT

This account was established under the *Special Accounts Appropriation and Control Act* in 2016 for the purposes of supporting housing, rental, and shelter programs as set out under the Act. Expenses include acquisition, construction, maintenance, renovation, support payments, and administrative costs; revenue and recoveries include transfers, receipts, and interest allocated; receipts include repayment of loans issued and interest paid on those loans; and disbursements include loans issued, support payments, and payments in respect of loan guarantees.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR²	408,981	408,981
OPERATING TRANSACTIONS		
Revenue	785,738	1,042,010
Expense	(785,739)	(1,042,105)
Internal and External Recoveries	1	95
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR²	408,981	408,981

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF FINANCE

SPECIAL ACCOUNTS¹
(\$000)

Estimates 2022/23	Estimates 2023/24
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INSURANCE AND RISK MANAGEMENT ACCOUNT

This account was established by the *Financial Administration Amendment Act* in 1989 and was continued as a special account under the *Financial Administration Act*, for the purpose of providing insurance and/or risk management services to or for participants consisting of government bodies, ministries, public authorities, persons, and classes of persons or public authorities designated by regulation. This account is administered by the Ministry of Finance and also provides for the operation of the Risk Management Branch and Government Security Office which provides risk management; risk financing, including claims and litigation management; and security, advisory, and consulting services to the provincial public sector. Revenue and recoveries represent amounts paid into the account in respect of agreements or arrangements with or for participants, amounts required to be paid into it under regulations, amounts appropriated for the account by a *Supply Act*, and earnings of the account. Expenses represent the amounts payable from the account in respect of agreements or arrangements with or for participants and amounts payable from the account in accordance with regulations, including the cost of providing insurance and risk management services, and the operation of the account.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR²	665,691	684,384
OPERATING TRANSACTIONS		
Revenue	23,273	23,273
Expense	(55,117)	(56,345)
Internal and External Recoveries	50,487	50,487
Net Revenue (Expense)	18,643	17,415
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
Working Capital Adjustments and Other Spending Authority Committed ³	50	50
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR²	684,384	701,849

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.
- ³ The Working Capital Adjustments and Other Spending Authority Committed includes those adjustments that would change the cash balance of the Special Account. This may include amortization expense, changes in accounts receivable and payable, and the recognition of deferred revenues.

MINISTRY OF FINANCE

SPECIAL ACCOUNTS¹
(\$000)

Estimates 2022/23	Estimates 2023/24
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LONG TERM DISABILITY FUND SPECIAL ACCOUNT

This account was established under the *Public Service Benefit Plan Act* in 2017 for the purpose of continuing the operations of the Long Term Disability Plan. Revenues and recoveries include premiums paid into the special account by participating employers and interest amounts credited to the special account balance as prescribed by regulation. Expenses of the special account include benefit payments, expenses relating to changes in the actuarial estimate of plan liabilities, and plan administrative costs.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	805,876	827,679
OPERATING TRANSACTIONS		
Revenue	45,788	48,353
Expense	(80,060)	(85,990)
Internal and External Recoveries	11,385	9,855
Transfer from Ministry Operations Vote	44,690	47,398
Net Revenue (Expense)	21,803	19,616
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	827,679	847,295

NOTES

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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF FINANCE

SPECIAL ACCOUNTS¹
(\$000)

Estimates 2022/23	Estimates 2023/24
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PROVINCIAL HOME ACQUISITION WIND UP SPECIAL ACCOUNT

This account was 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 Program Act*, the *Home Purchase Assistance Act*, the *Homeowner Interest Assistance Act*, and the *Provincial Home Acquisition Act*. The latter Acts were 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.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	<u>15,469</u>	<u>15,463</u>
OPERATING TRANSACTIONS		
Revenue	4	4
Expense	(10)	(10)
Net Revenue (Expense)	<u>(6)</u>	<u>(6)</u>
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	<u>—</u>	<u>—</u>
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	<u>15,463</u>	<u>15,457</u>

NOTES

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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the *2021/22 Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF FINANCE

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS
(*\$000*)

Estimates 2022/23	Estimates 2023/24
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REVENUE DIVISION

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. Administration costs are funded through the ministry's voted appropriations.

Disbursements	7,000	7,000
Receipts	(18,000)	(16,000)
Net Cash Requirement (Source)	(11,000)	(9,000)

LAND TAX DEFERMENT ACT — Disbursements are made to municipalities by the Province to pay for property taxes deferred under this Act by those property owners who qualify for the regular Tax Deferment Program (over 55 years of age and other qualified property owners) or who qualify for either the Financial Hardship Tax Deferment Program or the Families with Children Tax Deferment Program. The property owner or the estate is required to repay to the Province all deferred taxes, interest, and an administration fee on the termination of the agreement. Property owners qualifying under the Financial Hardship Tax Deferment Program are not required to pay an administration fee. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest). Interest and fee revenues are credited to the General Fund of the Consolidated Revenue Fund. Administration costs are funded through the ministry's voted appropriations.

Disbursements	300,000	300,000
Receipts	(120,000)	(120,000)
Net Cash Requirement (Source)	180,000	180,000

LOCAL GOVERNMENT ACT — Disbursements are made to Improvement Districts by the Province to purchase capital assets and are charged interest and an administration fee. The minister may authorize that the amount required to be collected from property owners benefiting from the use of the assets, including interest and administration fees, be levied over a number of years and in the manner that the minister considers appropriate. Receipts represent repayments of outstanding principal recovered by rural property tax levy. Interest and fee revenues recovered by the levy are credited to the General Fund of the Consolidated Revenue Fund. Administration costs are funded through the ministry's voted appropriations.

Disbursements	2,000	2,000
Receipts	(2,000)	(2,000)
Net Cash Requirement (Source)	—	—

RECONSTRUCTION LOAN PORTFOLIO — Disbursements are made to individuals, including strata property owners, who qualify for loans under the reconstruction loan program as set out in the *Homeowner Protection Act*. Receipts represent principal repayments on outstanding loans. Administration costs are funded through the ministry's voted appropriations.

Disbursements	—	—
Receipts	(1,750)	(1,500)
Net Cash Requirement (Source)	(1,750)	(1,500)

STUDENT AID BC LOAN PROGRAM — Disbursements, in the form of student loans made to individuals who are eligible, lead to expenditures associated with loans under the StudentAid BC Loan Program. Receipts represent principal repayments on outstanding student loans. Administration costs are funded through the ministry's voted appropriations.

Disbursements	230,000	325,467
Receipts	(115,000)	(115,000)
Net Cash Requirement (Source)	115,000	210,467

MINISTRY OF FINANCE

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS
(\$000)

	Estimates 2022/23	Estimates 2023/24
REVENUE DIVISION		
BC TRANSIT — Disbursements are provided by the Province to British Columbia Transit (BCT) in respect of the <i>British Columbia Transit Act</i> fuel tax (receipts) collected on BCT's behalf. Administration costs are funded through the ministry's voted appropriations.		
Disbursements	18,000	18,000
Receipts	(18,000)	(18,000)
Net Cash Requirement (Source)	—	—
BC TRANSPORTATION FINANCING AUTHORITY — Disbursements are provided by the Province to the BC Transportation Financing Authority (BCTFA) in respect of the fuel tax (receipts) and the provincial sales tax (receipts) on short-term rentals of passenger vehicles collected on BCTFA's behalf under the <i>Transportation Act</i> . Administration costs are funded through the ministry's voted appropriations.		
Disbursements	474,000	481,000
Receipts	(474,000)	(481,000)
Net Cash Requirement (Source)	—	—
COWICHAN TRIBES — Disbursements are provided by the Province to the Cowichan Tribes based upon an estimate of the annual band tobacco tax collected as per a formula set out in the Consolidated Cowichan Tribes Tobacco Tax Collection Agreement. A commission is deducted to compensate the Province for administrative costs. Administration costs are funded through the ministry's voted appropriations.		
Disbursements	3,700	4,100
Receipts	(3,700)	(4,100)
Net Cash Requirement (Source)	—	—
MUNICIPALITIES OR ELIGIBLE ENTITIES — Disbursements are provided by the Province to municipalities, regional districts, or eligible entities in respect of municipal and regional district tax (receipts) collected on their behalf under the <i>Provincial Sales Tax Act</i> . Interest and fee revenue is deposited to the General Fund of the Consolidated Revenue Fund. Administration costs are funded through the ministry's voted appropriations.		
Disbursements	53,000	109,000
Receipts	(53,000)	(109,000)
Net Cash Requirement (Source)	—	—
RURAL AREAS — Disbursements are provided by the Province to local governments and entities in rural areas in respect of local property taxes and levies (receipts) collected on their behalf under the <i>Taxation (Rural Area) Act</i> . Interest and fee revenue is deposited to the General Fund of the Consolidated Revenue Fund. Administration costs are funded through the ministry's voted appropriations.		
Disbursements	430,000	440,000
Receipts	(430,000)	(440,000)
Net Cash Requirement (Source)	—	—
SOUTH COAST BRITISH COLUMBIA TRANSPORTATION AUTHORITY — Disbursements are provided by the Province to the South Coast British Columbia Transportation Authority (SCBCTA) in respect of the fuel tax (receipts) collected on SCBCTA's behalf under the <i>South Coast British Columbia Transportation Authority Act</i> . Administration costs are funded through the ministry's voted appropriations.		
Disbursements	398,000	419,000
Receipts	(398,000)	(419,000)
Net Cash Requirement (Source)	—	—

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MINISTRY OF FORESTS

The mission of the Ministry of Forests is taking care of the land base through an integrated approach in partnership with First Nations, communities, and ministries.

MINISTRY SUMMARY (*\$000*)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATIONS		
Vote 30 — Ministry Operations	422,766	483,568
Vote 31 — Fire Management	194,285	204,120
STATUTORY APPROPRIATIONS		
BC Timber Sales Account Special Account	206,742	236,929
Crown Land Special Account	500	500
Forest Stand Management Fund Special Account	—	—
OPERATING EXPENSES	824,293	925,117
CAPITAL EXPENDITURES ²	79,182	92,856
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	102,729	95,513
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF FORESTS
SUMMARY BY CORE BUSINESS
(\$000)

	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
OPERATING EXPENSES				
Core Business				
Integrated Resource Operations	65,702	141,738	(59,726)	82,012
Office of the Chief Forester	111,946	143,306	(3,127)	140,179
Timber, Range and Economics	10,477	11,266	(2)	11,264
Fire Preparedness	43,348	45,474	(37)	45,437
Regional Operations	126,294	144,067	(5,213)	138,854
Executive and Support Services	64,999	66,252	(430)	65,822
Fire Management	194,285	216,391	(12,271)	204,120
BC Timber Sales Account Special Account	206,742	236,931	(2)	236,929
Crown Land Special Account	500	185,213	(184,713)	500
Forest Stand Management Fund Special Account	—	1,025	(1,025)	—
TOTAL OPERATING EXPENSES	824,293	1,191,663	(266,546)	925,117
CAPITAL EXPENDITURES				
Core Business				
Executive and Support Services	35,936	35,749	—	35,749
Fire Management	2,575	16,000	—	16,000
BC Timber Sales Account Special Account	40,671	41,107	—	41,107
TOTAL	79,182	92,856	—	92,856
LOANS, INVESTMENTS AND OTHER REQUIREMENTS				
Core Business				
Integrated Resource Operations	6,382	6,382	—	6,382
BC Timber Sales Account Special Account	96,347	89,131	—	89,131
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	102,729	95,513	—	95,513
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES				
Core Business				
Regional Operations	—	6,500	(6,500)	—
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	6,500	(6,500)	—

MINISTRY OF FORESTS

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 30 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Integrated Resource Operations; Office of the Chief Forester; Timber, Range and Economics; Fire Preparedness; Regional Operations; and Executive and Support Services.

INTEGRATED RESOURCE OPERATIONS

Voted Appropriation

Integrated Resource Operations

65,702

82,012

Voted Appropriation Description: This sub-vote provides for stewardship and management activities related to the sustainable management of forests and rangeland, including legislation, policies, compliance and enforcement of laws relating to natural resource use; the management of water resources, including water rental remissions; river forecasts; water use regulation, planning, and licensing; dam and dike safety; the management of fish and wildlife resources, including the allocation of fish and wildlife, as well as the legislation, policies, and practices supporting sustainable management of fish and wildlife; maintaining the Crown Land Registry which is the legal registry of all natural resource tenures; and archaeological permitting and site registry and management. This sub-vote also provides for timber tenure policy, administration, and analysis; the construction and maintenance of forest service roads and bridges and associated infrastructure; resource road policy and legislation; Crown land policy and legislation; off-road vehicle program management; major Crown land allocation, including the management of development projects; remediation of contaminated sites on Crown land and other lands that affect provincial interests; compensation; research and development related to wood products and processes; and directly-related accommodation to Indigenous Peoples resulting from the disposal of Crown land or other related property. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

OFFICE OF THE CHIEF FORESTER

Voted Appropriation

Office of the Chief Forester

111,946

140,179

Voted Appropriation Description: This sub-vote provides for forest management activities, including timber supply planning and allowable annual cut determinations; tree improvement; land-based research and investment programs; land-based investment; growth and yield modeling; forest genetics; forest inventory and analysis; climate change adaptation and mitigation; forest carbon initiative; integrated investment planning; bio-economy; innovation and Indigenous opportunities; silviculture policy, planning and practices, reforestation and fertilization; forest health monitoring and treatments; forest and range evaluation, forest health, harvest performance monitoring and reporting, forest management legislation, regulation and policy. Costs may be recovered from tree seed sales. Costs may also be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

TIMBER, RANGE AND ECONOMICS

Voted Appropriation

Timber, Range and Economics

10,477

11,264

Voted Appropriation Description: This sub-vote provides for pricing activities, including establishing policies and administering the province's timber measurement, pricing, revenue forecasting and billing systems; *Forest Act* related compensation; log export policy; forest sector economic analysis, investor support, and forestry intelligence; management of British Columbia's participation in Softwood Lumber trade litigation and negotiations; and resource worker safety. This sub-vote also provides for activities related to rangeland and invasive plant management, including legislation, policies, practices, and planning. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

FIRE PREPAREDNESS

Voted Appropriation

Fire Preparedness

43,348

45,437

Voted Appropriation Description: This sub-vote provides for the fire preparedness activities, including fire prevention, fire operations, strategic initiatives, corporate wildfire services, wildfire risks, enforcement and support for wildfire-related litigation, research and innovation, partnerships and strategic engagement, Geographic Information System, and organizational development. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

MINISTRY OF FORESTS

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
REGIONAL OPERATIONS		
Voted Appropriation		
Regional Operations	126,294	138,854
Voted Appropriation Description: This sub-vote provides for licensing, permitting, administration, monitoring, reporting, stewardship management, research, treatment, protection, and other operational activities in relation to forests, lands, fish and wildlife, invasive species, rangeland, ecosystem restoration, water, soil, mining resources, and recreation; hunting, angling, and trapping; regional dam and dike safety and regulation; regional drought and flood management; traceability and eco-certification; and provincial Crown land sales. This sub-vote also provides for forest service road and bridge engineering, timber pricing, forest and range tenure administration, First Nations consultation, land use initiatives, and for the operation of regional offices that provide client assistance with access to natural resource organizations. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.		
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	864	864
Corporate Services	64,157	64,958
	64,999	65,822
Voted Appropriations Description: This sub-vote provides for executive direction and related support services to the ministry, including the office of the Minister of Forests; the Parliamentary Secretary for Forests; the deputy minister's office; corporate governance and service delivery activities for strategic human resources, asset and infrastructure, finance, information management and information technology, executive and executive support, corporate and strategic policy legislation, and initiatives; intergovernmental relations; legal and litigation support services; and revenue collection. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote		
VOTE 30 — MINISTRY OPERATIONS	422,766	483,568

MINISTRY OF FORESTS

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 31 — FIRE MANAGEMENT

This vote provides for the programs, operations, and other activities described in the voted appropriation under the following core business: Fire Management.

FIRE MANAGEMENT

Voted Appropriation

Fire Management	<u>194,285</u>	<u>204,120</u>
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Voted Appropriation Description: This sub-vote provides for authorized expenditures under the *Wildfire Act*, including direct fire control, abatement of public safety risks as a result of fire control, abatement of public safety risks on Crown land as a result of fire, rehabilitation of land damaged by fire control, rehabilitation of Crown land damaged by fire, abatement of fire hazard risks on Crown land, compensation to the owner of private land and any tenant of private land for damage caused to the private land by the government in carrying out the fire control, and fire prevention and fire preparedness. Costs may be recovered from special accounts, ministries, Crown corporations, other governments, agencies, organizations, and individuals for activities described within this sub-vote.

VOTE 31 — FIRE MANAGEMENT	194,285	204,120
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MINISTRY OF FORESTS
STATUTORY DESCRIPTIONS
(\$000)

Estimates 2022/23	Estimates 2023/24
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STATUTORY APPROPRIATIONS

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: BC Timber Sales Account, Crown Land, and Forest Stand Management Fund.

BC TIMBER SALES ACCOUNT

Statutory Appropriation

BC Timber Sales Account	206,742	236,929
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Statutory Appropriation Description: This statutory appropriation provides for the BC Timber Sales Account which is governed under the *Forest Act*.

CROWN LAND

Statutory Appropriation

Crown Land special account	500	500
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Statutory Appropriation Description: This statutory appropriation provides for the Crown Land special account which is governed under the *Ministry of Lands, Parks and Housing Act*.

FOREST STAND MANAGEMENT FUND

Statutory Appropriation

Forest Stand Management Fund	—	—
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Statutory Appropriation Description: This statutory appropriation provides for the Forest Stand Management Fund which is governed under the *Special Accounts Appropriation and Control Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	339,771	378,048
Operating Costs	400,743	425,451
Government Transfers	139,157	240,056
Other Expenses	181,996	196,694
Internal Recoveries	(46,307)	(48,586)
External Recoveries	(191,067)	(266,546)
TOTAL OPERATING EXPENSES	824,293	925,117

MINISTRY OF FORESTS

SPECIAL ACCOUNTS¹
(*\$000*)

Estimates 2022/23	Estimates 2023/24
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BC TIMBER SALES ACCOUNT

This account was originally established in 1988 as the Small Business Forest Enterprise Account and became the BC Timber Sales Account in 2003 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; waste billings; annual fees and billings (annual rent, trespass charges, extension fees, forfeited deposits, and scaling fees), and the proceeds from the sale of hard or soft assets incidental to the operation of the program; and sales of logs. Expenditures 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, bridges, and log dumps; costs of developing timber sales for auction; protection of forests; administration; costs of selling timber and logs; the costs associated with BC Timber Sales disposition agreements entered into under the *Forest Act*; and other forest management requirements incidental to the program, including certification and safety initiatives. Costs of supplies and services may be recovered from ministries, other levels of government, agencies, organizations, and individuals. Revenue in excess of current expenditures and outstanding obligations may be transferred to the General Fund as directed by Treasury Board. Disbursements reflect capitalized costs incurred for development of timber for sale in future years. These costs are recovered from future sales revenue.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR²	<u>752,749</u>	<u>795,757</u>
OPERATING TRANSACTIONS		
Revenue	260,482	274,430
Expense	(236,625)	(266,812)
Internal and External Recoveries	29,883	29,883
Net Revenue (Expense)	<u>53,740</u>	<u>37,501</u>
Difference Between 2022/23 Estimates and Projected Actual Net Revenue (Expense)	55,997	
Transfer from (to) the General Fund	—	(200,000)
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	(96,347)	(89,131)
Capital Expenditures	<u>(40,671)</u>	<u>(41,107)</u>
Net Cash Source (Requirement)	(137,018)	(130,238)
Difference Between 2022/23 Estimates and Projected Actual Net Cash Source (Requirement)	20,302	—
Working Capital Adjustments and Other Spending Authority Committed ³	49,987	100,584
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR²	<u><u>795,757</u></u>	<u><u>603,604</u></u>

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.
- 3 The Working Capital Adjustments and Other Spending Authority Committed includes those adjustments that would change the cash balance of the Special Account. This may include amortization expense, changes in accounts receivable and payable, and the recognition of deferred revenues.

MINISTRY OF FORESTS

SPECIAL ACCOUNTS¹

(\$000)

	Estimates 2022/23	Estimates 2023/24
CROWN LAND SPECIAL ACCOUNT		
This account was originally created as a fund by authority of section 7 of the <i>Department of Housing Act</i> in 1973, was replaced by the Crown Land Fund in 1979 pursuant to the <i>Ministry of Lands, Parks and Housing Act</i> , was changed to a special account under the <i>Special Appropriations Act</i> in 1982, and provisions were modified under the <i>Special Accounts Appropriation and Control Act</i> in 1988. Revenues include land sales, exchanges, tenures, royalties, interest, rental income, and fees. Costs of development include costs directly associated with the acquisition and development of Crown land for sale or tenure and costs incurred for the accommodation of Indigenous interests directly related to the sale in fee simple, rental, lease, or exchange of Crown lands. Expenses include costs for Crown land clean-up and servicing. This special account also provides Free Crown Grants and Nominal Rent Tenures of land at less than fair market value. In accordance with generally accepted accounting principles, upon disposition Free Crown Grants are expensed at net book value if no consideration is received or are expensed at fair market value if a consideration is received, and Nominal Rent Tenures are expensed at fair market value. As Crown land is shown on the balance sheet as the nominal value of \$1, the revaluation of Crown land to fair market value is shown as a recovery against the expenses. Financing transaction receipts represent repayment of outstanding loans and deposits made on pending sales.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR²	50,000	50,000
OPERATING TRANSACTIONS		
CROWN LAND		
Revenue	100,825	104,189
Less: Cost of Development	(1,216)	(1,033)
	99,609	103,156
Expense	(500)	(500)
Net Revenue (Expense)	99,109	102,656
FREE CROWN GRANTS AND NOMINAL RENT TENURES ³		
Expense: ⁴		
- Ministry of Post-Secondary Education and Future Skills	(1)	(1)
- Ministry of Attorney General	(1)	(1)
- Ministry of Education and Child Care	(1)	(1)
- Ministry of Environment and Climate Change Strategy	(1)	(1)
- Ministry of Forests	(670)	(562)
- Ministry of Health	(1)	(1)
- Ministry of Jobs, Economic Development and Innovation	(1)	(1)
- Ministry of Municipal Affairs	(3,450)	(3,750)
- Ministry of Social Development and Poverty Reduction	(1)	(1)
- Ministry of Transportation and Infrastructure	(2,693)	(1)
- Renewal of Nominal Rent Tenures	(100,263)	(178,242)
- First Nations Contingency	(2,150)	(2,150)
- Contingency	(1)	(1)
Total Expense	(109,234)	(184,713)
Internal and External Recoveries	109,234	184,713
Net Revenue (Expense)	—	—
Transfer from (to) the General Fund	(99,109)	(102,656)
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR²	50,000	50,000

NOTES

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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

³ Expenses and recoveries reflect the net difference between the fair market value and book value of Crown land granted free or leased for a nominal fee.

⁴ The amounts shown reflect the projected value of free Crown grants to be issued on behalf of the individual ministries shown, and the anticipated value of nominal rent tenures to be renewed in the 2023/24 fiscal year. A Contingency amount has been added to reflect potential unanticipated requests.

MINISTRY OF FORESTS

SPECIAL ACCOUNTS¹
(\$000)

Estimates 2022/23	Estimates 2023/24
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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, silviculture work, and costs related to environmental remediation performed in accordance with applicable legislation, the costs of investigating contraventions of applicable legislation, fire suppression costs related to contraventions of applicable legislation where a penalty has been levied in respect of the contravention, reforestation, and road deactivation in areas subject to stumpage levies and costs related to the sustainable development, and promotion of safe and responsible use of provincial off-road vehicle trail networks. Recoveries include funds collected in accordance with applicable legislation, penalties levied in accordance with application legislation, stumpage levies, and registration fees for off-road vehicles.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	<u>13,826</u>	<u>13,826</u>
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	(1,025)	(1,025)
Internal and External Recoveries	1,025	1,025
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	<u>13,826</u>	<u>13,826</u>

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the *2021/22 Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF FORESTS

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS
(*\$000*)

	Estimates 2022/23	Estimates 2023/24
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INTEGRATED RESOURCE OPERATIONS

CROWN LAND ADMINISTRATION — Disbursements represent expenditures for servicing, developing, tenuring, and disposing of Crown land. Administration costs are funded through the ministry's voted appropriations.

Disbursements	6,382	6,382
Receipts	—	—
Net Cash Requirement (Source)	6,382	6,382

MINISTRY OF FORESTS

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS
(\$000)

Estimates 2022/23	Estimates 2023/24
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REGIONAL OPERATIONS

HABITAT CONSERVATION TRUST — Disbursements are provided by the Province to the Habitat Conservation Trust Fund (HCTF) in respect of surcharges on hunting and angling licences collected on HCTF's behalf under the *Wildlife Act*. Administration costs are funded through the ministry's voted appropriations.

Disbursements	6,500	6,500
Receipts	(6,500)	(6,500)
Net Cash Requirement (Source)	—	—

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MINISTRY OF HEALTH

The mission of the Ministry of Health is to guide and enhance the province's health services to ensure British Columbians are supported in their efforts to maintain and improve their health.

MINISTRY SUMMARY (*\$000*)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 32 — Ministry Operations	25,313,043	28,526,258
STATUTORY APPROPRIATION		
Health Special Account	147,250	147,250
OPERATING EXPENSES	25,460,293	28,673,508
CAPITAL EXPENDITURES ²	30	509
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

- ¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.
- ² A listing of estimated capital expenditures by ministry is presented in Schedule C.
- ³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.
- ⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.
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MINISTRY OF HEALTH
SUMMARY BY CORE BUSINESS
(\$000)

	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
OPERATING EXPENSES				
Core Business				
Health Programs	25,176,724	28,895,991	(557,890)	28,338,101
Recoveries from Health Special Account	(147,250)	(147,250)	—	(147,250)
Executive and Support Services	283,569	339,431	(4,024)	335,407
Health Special Account	147,250	147,250	—	147,250
TOTAL OPERATING EXPENSES	25,460,293	29,235,422	(561,914)	28,673,508
CAPITAL EXPENDITURES				
Core Business				
Executive and Support Services	30	509	—	509
TOTAL	30	509	—	509

MINISTRY OF HEALTH

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 32 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Health Programs, Recoveries from Health Special Account, and Executive and Support Services.

HEALTH PROGRAMS

Voted Appropriations		
Regional Services	17,544,369	19,670,787
Medical Services Plan	6,069,225	7,038,783
PharmaCare	1,513,972	1,578,341
Health Benefits Operations	49,158	50,190
	<u>25,176,724</u>	<u>28,338,101</u>

Voted Appropriations Description: This sub-vote provides for the administration, operation, and delivery of health programs. Regional Services provides funding for the management and delivery of health services, including mental health services, public and preventive health services, acute care services, emergency medical services, provincial programs, home and community care services, multidisciplinary comprehensive self-care and health services information to British Columbians and health care providers, and other health services. Medical Services Plan provides funding for eligible services provided by medical practitioners, health care practitioners, diagnostic facilities, and human resource and planning initiatives with respect to physicians and other providers of health care. PharmaCare provides funding to individuals, agencies, or other organizations for the full or partial cost of designated prescription drugs, dispensing fees, and other approved items and services that complement PharmaCare programs. Health Benefits Operations provides funding for the administration of the Medical Services Plan and PharmaCare programs, including enrolment. Costs may be recovered from the federal government under the Home and Community Care and Mental Health and Addictions funding agreement. Costs may also be recovered from ministries, health authorities, other levels of government, organizations, and individuals for activities described within this sub-vote.

RECOVERIES FROM HEALTH SPECIAL ACCOUNT

Voted Appropriation		
Recoveries from Health Special Account	<u>(147,250)</u>	<u>(147,250)</u>

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

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations		
Minister's Office	1,049	1,158
Stewardship and Corporate Services	282,520	334,249
	<u>283,569</u>	<u>335,407</u>

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Health, the Parliamentary Secretary for Rural Health, and the Parliamentary Secretary for Seniors' Services and Long-Term Care. This sub-vote also provides for stewardship and corporate services functions, including 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 care system; development of long-term health plans; monitoring and regulation of professional associations; administration, registration, record maintenance, certification, statistical analysis, and reporting births, deaths, and marriages occurring in the province through Vital Statistics; public health reports on population health through the Provincial Health Officer; and monitoring and reporting on a range of services for seniors related to health care, personal care, housing, transportation, and income support through the Office of the Seniors Advocate. Costs may be recovered from ministries, health authorities, other levels of government, organizations, and individuals for activities described within this sub-vote.

VOTE 32 — MINISTRY OPERATIONS	25,313,043	28,526,258
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MINISTRY OF HEALTH

STATUTORY DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
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STATUTORY APPROPRIATIONS

This statutory appropriation provides for the programs, operations, and other activities of the following special account: Health Special Account.

HEALTH SPECIAL ACCOUNT

Statutory Appropriation

Health Special Account	147,250	147,250
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Statutory Appropriation Description: This statutory appropriation provides for the Health Special Account which is governed under the *Health Special Account Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	160,297	183,632
Operating Costs	180,050	222,513
Government Transfers	25,692,377	28,851,945
Other Expenses	150,122	150,122
Internal Recoveries	(159,862)	(172,790)
External Recoveries	(562,691)	(561,914)
TOTAL OPERATING EXPENSES	25,460,293	28,673,508

MINISTRY OF HEALTH

SPECIAL ACCOUNTS¹
(\$000)

Estimates 2022/23	Estimates 2023/24
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HEALTH SPECIAL ACCOUNT

This account was established by the *Health Special Account Act* in 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.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	—	—
OPERATING TRANSACTIONS		
Revenue	147,250	147,250
Expense	(147,250)	(147,250)
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	<u>—</u>	<u>—</u>

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

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MINISTRY OF HOUSING

The mission of the Ministry of Housing is to provide access to more affordable, safe and appropriate housing through housing and land use policy and programs, oversight of British Columbia Housing Management Commission, development of technical codes and standards, provision of services for landlords and tenants, and coordinated services and programs to prevent and reduce homelessness.

MINISTRY SUMMARY

(\$000)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 33 — Ministry Operations	656,466	884,436
STATUTORY APPROPRIATION		
Housing Endowment Fund Special Account	12,884	12,884
OPERATING EXPENSES	<u>669,350</u>	<u>897,320</u>
CAPITAL EXPENDITURES ²	—	3
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF HOUSING
SUMMARY BY CORE BUSINESS
(\$000)

OPERATING EXPENSES	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
Core Business				
Housing and Land Use Policy	8,573	40,199	(2)	40,197
Homelessness, Partnerships and Housing Supports	14,983	20,540	—	20,540
Strategy, Governance and Accountability	—	750	—	750
Transfers to Crown Corporations and Agencies	631,433	816,940	—	816,940
Executive and Support Services	1,477	6,011	(2)	6,009
Housing Endowment Fund Special Account	12,884	12,884	—	12,884
TOTAL OPERATING EXPENSES	669,350	897,324	(4)	897,320
CAPITAL EXPENDITURES				
	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	—	3	—	3
TOTAL	—	3	—	3

MINISTRY OF HOUSING

VOTE DESCRIPTIONS
(*\$000*)

	Estimates 2022/23	Estimates 2023/24
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VOTE 33 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Housing and Land Use Policy; Homelessness, Partnerships and Housing Supports; Strategy, Governance and Accountability; Transfers to Crown Corporations and Agencies; and Executive and Support Services.

HOUSING AND LAND USE POLICY

Voted Appropriation

Housing and Land Use Policy	8,573	40,197
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Voted Appropriation Description: This sub-vote provides for housing and land use development and program delivery and building and safety technical analysis and policy development and advice respecting the regulatory framework for the built environment. This sub-vote also provides for the administration of the *Homeowner Protection Act*, the *Safety Standards Act*, the *Safety Authority Act*, the *Manufactured Home Park Tenancy Act*, the *Assistance to Shelter Act*, the *Ministry of Lands, Parks and Housing Act*, the *Strata Property Act*; the *Building Officials' Association Act*, the *Commercial Tenancy Act*, the British Columbia Fire Code under the *Fire Services Act*; and the *Building Act* and concurrent authority for buildings and other structures under the *Community Charter*. Transfers are made to ministries, organizations, agencies, and individuals for services described within this sub-vote. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.

HOMELESSNESS, PARTNERSHIPS AND HOUSING SUPPORTS

Voted Appropriations

Residential Tenancy	11,495	14,609
Homelessness Policy and Partnership Branch	3,488	5,931
	14,983	20,540

Voted Appropriations Description: This sub-vote provides for homelessness policy development and program delivery, and residential tenancy branch operations, including facilitating the resolution of landlord and tenant disputes. This sub-vote also provides for the administration of the *Residential Tenancy Act*, and the *Rent Distress Act*. Transfers are also made to ministries, organizations, agencies, and individuals for services described within this sub-vote.

STRATEGY, GOVERNANCE AND ACCOUNTABILITY

Voted Appropriation

Strategy, Governance and Accountability	—	750
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Voted Appropriation Description: This sub-vote provides for strategic project leadership, planning and performance oversight in the implementation of the Housing Strategy. This includes working with responsible ministries and British Columbia Housing Management Commission to review, develop, implement, and/or monitor results, including project planning and delivery. This sub-vote also provides for leadership, direction and/or strategic advice on issues, including policy and legislation, issues management, and stakeholder relations.

TRANSFERS TO CROWN CORPORATIONS AND AGENCIES

Voted Appropriation

British Columbia Housing Management Commission	631,433	816,940
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Voted Appropriation Description: This sub-vote provides for transfers to Crown corporations and agencies including British Columbia Housing Management Commission.

MINISTRY OF HOUSING

VOTE DESCRIPTIONS
(*\$000*)

	Estimates 2022/23	Estimates 2023/24
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	235	1,088
Corporate Services	1,242	4,921
	<u>1,477</u>	<u>6,009</u>
Voted Appropriations Description:	This sub-vote provides for the Minister for Housing and for the Parliamentary Secretary for Rural Development; executive direction of the ministry, including the deputy minister's office; general services to support program delivery; policy development; and management services for the ministry, including financial administration and budget coordination, business planning and reporting, human resources, accommodation, and information systems. This sub-vote also provides for other initiatives sponsored by the ministry. Costs may be recovered from ministries, Crown agencies, boards and commissions, other levels of government, organizations, and individuals for activities described within this sub-vote.	
VOTE 33 — MINISTRY OPERATIONS	656,466	884,436

MINISTRY OF HOUSING

STATUTORY DESCRIPTIONS
(*\$000*)

Estimates 2022/23	Estimates 2023/24
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STATUTORY APPROPRIATIONS

This statutory appropriation provides for the programs, operations, and other activities of the following special account: Housing Endowment Fund.

HOUSING ENDOWMENT FUND

Statutory Appropriation

Housing Endowment Fund special account	12,884	12,884
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Statutory Appropriation Description: This statutory appropriation provides for the Housing Endowment Fund special account which is governed under the *Special Accounts Appropriation and Control Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	19,970	30,245
Operating Costs	4,828	10,462
Government Transfers	644,367	855,876
Other Expenses	188	743
Internal Recoveries	(1)	(2)
External Recoveries	(2)	(4)
TOTAL OPERATING EXPENSES	669,350	897,320

MINISTRY OF HOUSING

SPECIAL ACCOUNTS¹
(*\$000*)

Estimates 2022/23	Estimates 2023/24
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HOUSING ENDOWMENT FUND SPECIAL ACCOUNT

This account was established as a special account under the *Special Accounts Appropriation and Control Act* in 2007. The account exists for purposes relating to innovation in affordable, social, or supportive housing and in housing development and management. The account operates as an endowment fund with a restricted balance of \$250 million which is not permitted to be spent. Net earnings of the account are credited to the account as revenue. Expenses of the account consist of grants in support of authorized housing initiatives.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	<u>94,484</u>	<u>94,484</u>
OPERATING TRANSACTIONS		
Revenue	12,884	12,884
Expense	(12,884)	(12,884)
Net Revenue (Expense)	<u>—</u>	<u>—</u>
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	<u>—</u>	<u>—</u>
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	<u><u>94,484</u></u>	<u><u>94,484</u></u>

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

The mission of the Ministry of Indigenous Relations and Reconciliation is to guide the Province of British Columbia's efforts towards true, lasting reconciliation with Indigenous Peoples in British Columbia. The ministry works towards reconciliation with First Nations, Métis, and Inuit peoples through the implementation of the United Nations Declaration on the Rights of Indigenous Peoples, and through treaties, agreements, partnerships, and other social and economic initiatives.

MINISTRY SUMMARY

(\$000)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATIONS		
Vote 34 — Ministry Operations	49,815	57,912
Vote 35 — Treaty and Other Agreements Funding	108,329	116,159
Vote 36 — Declaration Act Secretariat	3,213	4,431
STATUTORY APPROPRIATIONS		
First Citizens Fund Special Account	1,686	1,716
First Nations Clean Energy Business Fund Special Account	7,576	8,044
OPERATING EXPENSES	170,619	188,262
CAPITAL EXPENDITURES ²	3	3
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	34,260	39,800
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

SUMMARY BY CORE BUSINESS

(\$000)

	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
OPERATING EXPENSES				
Core Business				
Negotiations and Regional Operations Division	15,341	16,467	(2)	16,465
Strategic Partnerships and Initiatives Division	18,439	25,149	(2)	25,147
Reconciliation Transformation and Strategies Division	3,260	3,421	(2)	3,419
Executive and Support Services	12,775	12,883	(2)	12,881
Treaty and Other Agreements Funding	108,329	444,527	(328,368)	116,159
Declaration Act Secretariat	3,213	4,433	(2)	4,431
First Citizens Fund Special Account	1,686	1,716	—	1,716
First Nations Clean Energy Business Fund Special Account	7,576	8,046	(2)	8,044
TOTAL OPERATING EXPENSES	170,619	516,642	(328,380)	188,262
CAPITAL EXPENDITURES				
Core Business				
Executive and Support Services	3	3	—	3
TOTAL	3	3	—	3
LOANS, INVESTMENTS AND OTHER REQUIREMENTS				
Core Business				
Treaty and Other Agreements Funding	34,260	39,800	—	39,800
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	34,260	39,800	—	39,800
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES				
Core Business				
Treaty and Other Agreements Funding	—	110,000	(110,000)	—
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	110,000	(110,000)	—

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

VOTE DESCRIPTIONS
(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 34 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Negotiations and Regional Operations Division, Strategic Partnerships and Initiatives Division, Reconciliation Transformation and Strategies Division, and Executive and Support Services.

NEGOTIATIONS AND REGIONAL OPERATIONS DIVISION

Voted Appropriation	2022/23	2023/24
Negotiations and Regional Operations Division	15,341	16,465

Voted Appropriation Description: This sub-vote provides for the leadership of government’s role in building new, lasting, and transformative relationships with Indigenous Peoples through the negotiation and implementation of treaties, incremental treaty agreements, comprehensive reconciliation agreements, revenue-sharing agreements, and other agreements with First Nations, Indigenous Peoples and organizations, and the federal government. In addition, this sub-vote will support negotiation policy development, including emerging policy directives that strive to achieve rights, recognition, and reconciliation outcomes. This sub-vote also provides for cross-government coordination of engagements with First Nations and Indigenous Peoples, including development of government-to-government resource management protocols, cross-government coordination of First Nations and Indigenous Peoples consultation and accommodation, and treaty implementation and treaty-related measures. This sub-vote also provides for ongoing engagement with local governments and regional districts regarding negotiations, agreement implementation, and relationship building priorities with Indigenous communities in regions across the province. This sub-vote also provides for the operation of Victoria-based and regional offices that execute negotiations, agreement implementation, operations, and relationship management approaches. Regional offices support agencies across government at the regional level to coordinate engagements with First Nations and Indigenous Peoples, including providing day-to-day advice on relationships with First Nations and Indigenous Peoples, negotiation mandate development, negotiation leadership and support, and implementation to ensure that provincial government obligations are met. Costs may be recovered from ministries, other entities within government, and parties external to government for activities described within this sub-vote.

STRATEGIC PARTNERSHIPS AND INITIATIVES DIVISION

Voted Appropriation	2022/23	2023/24
Strategic Partnerships and Initiatives Division	18,439	25,147

Voted Appropriation Description: This sub-vote provides for the support and enhancement of the government’s approach to reconciliation with First Nations and Indigenous Peoples through negotiations both inside and outside the treaty process considered strategically important to furthering the socio-cultural and socio-economic priorities of government. This sub-vote also provides for leadership of government’s negotiations with the federal government to cost share treaties, incremental treaty agreements, comprehensive reconciliation agreements, and other arrangements. This sub-vote also supports community support and emergency management; provides for all activities supporting the closing and bringing into effect of agreements with First Nations, such as the development of legislation and the closing and implementation of agreements under the British Columbia Treaty Commission process, including land transfers; supports other agencies across government to implement treaties and other agreements and ensure provincial obligations within treaty and other agreements are addressed; and facilitates engagement and negotiation among First Nations, Indigenous communities and organizations, provincial ministries, and key stakeholders with the aim of accommodating First Nation and Indigenous interests and promoting collaboration and coordination on Indigenous issues across sectors and orders of government. This sub-vote also provides for initiatives to address the socio-economic gaps between Indigenous Peoples and other British Columbians, including the identification of opportunities, removal of barriers, cross-ministry coordination of resources and services provided to Indigenous Peoples, and support for data development and reporting out on progress. This sub-vote also provides for leadership in fiscal policy development, tripartite fiscal negotiations (including revenue-sharing agreements with First Nations), and development of financial and specific mandates for treaty negotiations. This sub-vote also provides support for strategic and operational management of funding to support reconciliation initiatives and negotiations, including the First Citizens Fund, First Nations Clean Energy Business Fund special account, the Long-term First Nations Gaming Revenue Sharing and Financial Agreement, and related transfers. This sub-vote also supports relationship building, cultural initiatives, community development and innovation, support to Indigenous leadership and advisory bodies. This sub-vote also provides support for the policy development of a new fiscal framework and resource revenue-sharing with Indigenous Peoples in British Columbia. Costs may be recovered from ministries, other entities within government, and parties external to government for activities described within this sub-vote.

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
RECONCILIATION TRANSFORMATION AND STRATEGIES DIVISION		
Voted Appropriation		
Reconciliation Transformation and Strategies Division	3,260	3,419
<p>Voted Appropriation Description: This sub-vote provides for work across government to guide the adoption of the United Nations Declaration on the Rights of Indigenous Peoples (UN Declaration), and the Truth and Reconciliation Commission of Canada: Calls to Action, and to support the implementation of the Tsilhqot'in Supreme Court Decision and learnings from other relevant case law. This sub-vote provides for the identification and pursuit of key cross-government linkages to support alignment, collaboration and implementation of the UN Declaration, including the development of strategic policy tools and resources for the public service. This sub-vote also provides for the implementation of the <i>Declaration on the Rights of Indigenous Peoples Act</i> (Declaration Act), and provides for the engagement processes towards, and the development of, the government's reconciliation vision and leadership of the necessary transformation associated with this vision. This sub-vote also provides for collaboration with the federal government and Indigenous governments and organizations; and working with internal and external partners and stakeholders to identify and help drive economic growth and opportunities. This sub-vote provides for strategic advice and coordination to help drive economic growth and opportunities in Indigenous communities that support meaningful advancement of self-determination outcomes. This sub-vote provides for development, cross-ministry coordination, implementation, and monitoring of Indigenous and external stakeholders and intergovernmental engagement. Costs may be recovered from ministries, other entities within government, and parties external to government for activities described within this sub-vote.</p>		
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	993	837
Corporate Services	11,782	12,044
	12,775	12,881
VOTE 34 — MINISTRY OPERATIONS	49,815	57,912

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 35 — TREATY AND OTHER AGREEMENTS FUNDING

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core business: Treaty and Other Agreements Funding.

TREATY AND OTHER AGREEMENTS FUNDING

Voted Appropriations

Treaty and Other Agreements Funding	3,913	4,471
Non Treaty Funding	104,416	111,688
	108,329	116,159

Voted Appropriations Description: This sub-vote provides for transfers and costs to First Nations, Indigenous Peoples and organizations, and third parties as a result of the settlement of treaties, incremental treaty agreements, economic benefit agreements, forest consultation and revenue-sharing agreements, and other agreements, including as a result of the federal/provincial agreement as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*. This sub-vote also provides for costs associated with acquisition, administration, and disposal of land and other assets as a result of the settlement of treaties, incremental treaties, and other agreements. Costs may be recovered from revenue received from stumpage, petroleum, natural gas, and minerals extraction or other sources. Costs may also be recovered from ministries, other entities within government, and parties external to government for transfers described within this sub-vote.

VOTE 35 — TREATY AND OTHER AGREEMENTS FUNDING	108,329	116,159
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MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 36 — DECLARATION ACT SECRETARIAT

This vote provides for the programs, operations, and other activities described in the voted appropriation under the following core business: Declaration Act Secretariat.

DECLARATION ACT SECRETARIAT

Voted Appropriation

Declaration Act Secretariat	<u>3,213</u>	<u>4,431</u>
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Voted Appropriation Description: This sub-vote provides for the operations of the Declaration Act Secretariat, including the facilitation, coordination, and guidance to meet the alignment of laws obligations under the *Declaration on the Rights of Indigenous Peoples Act* (Declaration Act), including policy and legislative process reform and guidance to government on ensuring that measures align with the United Nations Declaration on the Rights of Indigenous Peoples are taken in consultation and cooperation with Indigenous Peoples. In addition, this sub-vote provides for engagement with Indigenous Peoples to implement the *Declaration on the Rights of Indigenous Peoples Act* and align laws with the United Nations Declaration on the Rights of Indigenous Peoples and to do so in consultation and cooperation with Indigenous Peoples. This sub-vote provides for executive support, including executive services, delivering planning and support focused on major government initiatives and corporate administration. This sub-vote also provides for the Secretariat's strategic, service, and internal communications planning efforts; and business plans and performance monitoring, measurement, and reporting. This sub-vote also provides for finance, administrative, human resources, and information management services and systems; and information and privacy. Costs may be recovered from ministries, other entities within government, and parties external to government for activities described within this sub-vote.

VOTE 36 — DECLARATION ACT SECRETARIAT	3,213	4,431
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MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

STATUTORY DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
<u> </u>	<u> </u>

STATUTORY APPROPRIATIONS

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: First Citizens Fund and First Nations Clean Energy Business Fund.

FIRST CITIZENS FUND

Statutory Appropriation

First Citizens Fund	1,686	1,716
	<u> </u>	<u> </u>

Statutory Appropriation Description: This statutory appropriation provides for the First Citizens Fund which is governed under the *Special Accounts Appropriation and Control Act*.

FIRST NATIONS CLEAN ENERGY BUSINESS FUND

Statutory Appropriation

First Nations Clean Energy Business Fund special account	7,576	8,044
	<u> </u>	<u> </u>

Statutory Appropriation Description: This statutory appropriation provides for the First Nations Clean Energy Business Fund special account which is governed under the *Clean Energy Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	30,703	33,958
Operating Costs	9,977	9,948
Government Transfers	244,455	469,952
Other Expenses	2,940	2,941
Internal Recoveries	(157)	(157)
External Recoveries	(117,299)	(328,380)
TOTAL OPERATING EXPENSES	<u>170,619</u>	<u>188,262</u>

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

SPECIAL ACCOUNTS¹
(*\$000*)

	Estimates 2022/23	Estimates 2023/24
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FIRST CITIZENS FUND

This account was originally created as a fund under the *Revenue Surplus Appropriation Act* in 1969, was continued under the *Funds Control Act* in 1979, and was changed to a special account under the *Special Accounts Appropriation and Control Act* in 1988. The endowment fund has a restricted balance of \$66.5 million which is not permitted to be spent. The account promotes the economic, educational, and cultural well-being of Indigenous Peoples who are normally 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. Expenses consist of government transfers in support of cultural, educational, and economic opportunities. The account also provides funds for the administration costs of certain social and economic development programs. No financing transactions are provided for under this account.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	756	756
OPERATING TRANSACTIONS		
Revenue	1,686	1,716
Expense	(1,686)	(1,716)
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	756	756

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

SPECIAL ACCOUNTS¹
(*\$000*)

Estimates 2022/23	Estimates 2023/24
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FIRST NATIONS CLEAN ENERGY BUSINESS FUND SPECIAL ACCOUNT

This account was created as a fund under the *Clean Energy Act* in 2010. It provides for increased First Nations participation in the clean energy sector through sharing of revenue government receives from clean power projects and supporting First Nation capacity and equity in clean energy projects. The account also provides for administration costs of the account. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this account.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	<u>13,331</u>	<u>13,233</u>
OPERATING TRANSACTIONS		
Revenue	7,478	8,044
Expense	(7,579)	(8,047)
Internal and External Recoveries	3	3
Net Revenue (Expense)	<u>(98)</u>	<u>—</u>
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	<u>—</u>	<u>—</u>
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	<u><u>13,233</u></u>	<u><u>13,233</u></u>

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the *2021/22 Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION
LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS
(\$000)

Estimates 2022/23	Estimates 2023/24
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TREATY AND OTHER AGREEMENTS FUNDING

LAND TRANSFERS — Disbursements represent expenditures for acquisition, administration, and disposal of land and other assets as a result of the settlement of treaties, incremental treaties, and other agreements. Negotiation and implementation costs are funded through the ministry's voted appropriations.

Disbursements	34,260	39,800
Receipts	—	—
Net Cash Requirement (Source)	34,260	39,800

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS
(\$000)

Estimates 2022/23	Estimates 2023/24
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TREATY AND OTHER AGREEMENTS FUNDING

BRITISH COLUMBIA FIRST NATIONS GAMING REVENUE SHARING LIMITED PARTNERSHIP — Disbursements are made by the Province to the British Columbia First Nations Gaming Revenue Sharing Limited Partnership (Partnership) or to a limited partner of the Partnership at the written request of the Partnership in accordance with the *Gaming Control Act*, further supported by the Long-term First Nations Gaming Revenue Sharing and Financial Agreement in respect of a portion of the actual net income (receipts) of the British Columbia Lottery Corporation collected on behalf of the Partnership under the *Gaming Control Act*. Administration costs are funded through the ministry's voted appropriations.

Disbursements	101,000	110,000
Receipts	(101,000)	(110,000)
Net Cash Requirement (Source)	—	—

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MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION

The mission of the Ministry of Jobs, Economic Development and Innovation incorporates key lines of government services to grow British Columbia's economy for the benefit of all residents and communities. The ministry's work includes establishing British Columbia as a preferred location for new and emerging technologies, supporting programs related to economic growth, job creation and community transition, providing integrated trade and investment programs to help increase exports for British Columbia businesses, supporting innovation and strategic investments across the province, and developing British Columbia's national and international trade relations.

MINISTRY SUMMARY

(\$000)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 37 — Ministry Operations	110,409	112,841
STATUTORY APPROPRIATION		
Northern Development Fund Special Account	500	500
OPERATING EXPENSES	110,909	113,341
CAPITAL EXPENDITURES ²	3	3
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION

SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
Core Business				
Trade and Industry Development	28,379	29,068	(4)	29,064
Small Business and Economic Development	7,454	7,705	(4)	7,701
Investment and Innovation	13,029	13,506	(3)	13,503
Regional Development	27,391	27,678	(2)	27,676
Transfers to Crown Corporations and Agencies	25,640	26,020	—	26,020
Executive and Support Services	8,516	8,880	(3)	8,877
Northern Development Fund Special Account	500	500	—	500
TOTAL OPERATING EXPENSES	110,909	113,357	(16)	113,341
CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	3	3	—	3
TOTAL	3	3	—	3

MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 37 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Trade and Industry Development, Small Business and Economic Development, Investment and Innovation, Regional Development, Transfers to Crown Corporations and Agencies, and Executive and Support Services.

TRADE AND INDUSTRY DEVELOPMENT

Voted Appropriation

Trade and Industry Development

28,379

29,064

Voted Appropriation Description: This sub-vote provides for the facilitation of trade development and investment attraction to advance strategic sectors and industries in all regions of the province; promoting British Columbia internationally; showcasing British Columbia at national and international events; and the operation of the Province's international network of trade offices. This sub-vote supports the development and delivery of inbound and outbound trade and investment missions in conjunction with public and private sector partners and programming to assist British Columbia based companies to conduct international business. This sub-vote provides for domestic and international partnerships with public and private sector organizations with the aim of better alignment and efficiency in achieving the Province's trade and investment objectives. This sub-vote provides for the management of British Columbia's participation in domestic and international trade agreements and initiatives; the facilitation of trade and investment through resolution of trade disputes; the promotion of business development opportunities provided by trade agreements; and the provision of strategic advice with respect to the Province's trade obligations. This sub-vote provides for the development of research and analysis to support effective market and sector strategies that will benefit all regions of the province. This sub-vote also provides support for the development and implementation of strategies to strengthen domestic industries across a range of sectors, including core and emerging industries through research, business intelligence, strategy and support for industry growth, and acts as lead in working with Forestry Innovation Investment Ltd. This sub-vote provides for operational and industry support activities related to the implementation of mass timber and construction innovation. Costs may be recovered from ministries, Crown corporations and agencies, boards and commissions, other levels of government, and parties external to government for activities described within this sub-vote.

SMALL BUSINESS AND ECONOMIC DEVELOPMENT

Voted Appropriation

Small Business and Economic Development

7,454

7,701

Voted Appropriation Description: This sub-vote provides for the development and implementation of provincial plans, programs, and policies related to small business and regulatory reform in British Columbia, including negotiating and entering into agreements or arrangements with parties inside and outside of British Columbia. This sub-vote also provides for operational, programming, and research activities related to small business; the operation of the Small Business Roundtable; the provision of strategic direction to the Province regarding advancing economic development and competitiveness, and streamlining access to government services; and the development and implementation of regional economic strategies, initiatives, and policies and legislation. This sub-vote also provides for the delivery of regional and provincial economic development programs and services to foster economic growth and job creation; and the development and delivery of geographic market strategies and sector strategies, as well as leads the ministry's partnerships and economic development activities with Indigenous organizations and communities. Costs may be recovered from ministries, Crown corporations and agencies, boards and commissions, other levels of government, other public-sector organizations, and parties external to government for activities described within this sub-vote.

INVESTMENT AND INNOVATION

Voted Appropriation

Investment and Innovation

13,029

13,503

Voted Appropriation Description: This sub-vote provides for the coordination of investment programming and working with investors to facilitate investment in British Columbia, including working with stakeholders to identify barriers impeding investment projects and working to overcome them, and acts as lead in working with InBC Investment Corp. This sub-vote also provides for the delivery of investment capital and venture capital programming by administering tax credits under the *Small Business Venture Capital Act* and the *Employee Investment Act*. This sub-vote provides for the policy, administration, operation, delivery, and support of research, innovation, technology sector development, and commercialization programs, projects, and services; and providing strategic direction to remove barriers to innovation and commercialization, including acting as lead in working with Innovate BC and other technology and innovation focused organizations. This sub-vote provides for programming, research, and analysis for clean and inclusive economic growth and strategy, advice, and initiatives to support long-term economic planning, performance tracking, and reporting. Costs may be recovered from ministries, Crown corporations and agencies, boards and commissions, other levels of government, other public-sector organizations, and parties external to government for activities described within this sub-vote.

MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
REGIONAL DEVELOPMENT		
Voted Appropriation		
Regional Development	27,391	27,676
Voted Appropriation Description: This sub-vote provides for the delivery of regional development programs and services; regional economic development; and community transition services for significant economic disruptions, such as major job losses. Costs may be recovered from ministries, Crown corporations and agencies, boards and commissions, other levels of government, other public-sector organizations, and parties external to government for activities described within this sub-vote.		
TRANSFERS TO CROWN CORPORATIONS AND AGENCIES		
Voted Appropriations		
Forestry Innovation Investment Ltd	19,550	19,811
Innovate BC	6,090	6,209
	25,640	26,020
Voted Appropriations Description: This sub-vote provides for transfers to Crown corporations and agencies including Forestry Innovation Investment Ltd. and Innovate BC.		
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Ministers' Offices	1,213	1,188
Corporate Services	7,303	7,689
	8,516	8,877
Voted Appropriations Description: This sub-vote provides for the offices of the Minister of Jobs, Economic Development and Innovation and the Minister of State for Trade. This sub-vote also provides for executive direction of the Ministry of Jobs, Economic Development and Innovation and administrative services for the operating programs of the Ministry of Jobs, Economic Development and Innovation; the Ministry of Labour; the Ministry of Municipal Affairs; and the Ministry of Tourism, Arts, Culture and Sport; including financial administration and budget coordination, strategic and business planning and reporting, human resources, office management, accommodation, and information systems. Costs may be recovered from ministries, Crown corporations and agencies, boards and commissions, other levels of government, and parties external to government for activities described within this sub-vote.		
VOTE 37 — MINISTRY OPERATIONS	110,409	112,841

MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION

STATUTORY DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
<u> </u>	<u> </u>

STATUTORY APPROPRIATIONS

This statutory appropriation provides for the programs, operations, and other activities of the following special account: Northern Development Fund.

NORTHERN DEVELOPMENT FUND

Statutory Appropriation

Northern Development Fund	<u>500</u>	<u>500</u>
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Statutory Appropriation Description: This statutory appropriation provides for the Northern Development Fund which is governed under the *BC-Alcan Northern Development Fund Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	36,538	40,849
Operating Costs	17,931	17,824
Government Transfers	57,441	55,821
Other Expenses	188	188
Internal Recoveries	(1,173)	(1,325)
External Recoveries	(16)	(16)
TOTAL OPERATING EXPENSES	<u>110,909</u>	<u>113,341</u>

MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION

SPECIAL ACCOUNTS¹

(\$000)

Estimates 2022/23	Estimates 2023/24
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NORTHERN DEVELOPMENT FUND

This account was established by the *BC-Alcan Northern Development Fund Act* in 1998. The purpose is to promote sustainable economic development in north-western 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 Nechako-Kitimaat 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.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	<u>798</u>	<u>798</u>
OPERATING TRANSACTIONS		
Revenue	500	500
Expense	(500)	(500)
Net Revenue (Expense)	<u>—</u>	<u>—</u>
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	<u>—</u>	<u>—</u>
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	<u><u>798</u></u>	<u><u>798</u></u>

NOTES

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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF LABOUR

The mission of the Ministry of Labour is to promote fair, healthy, and safe labour and employment relationships in support of a strong, sustainable, and inclusive economy and to ensure provincial employment standards reflect the needs of British Columbians.

MINISTRY SUMMARY (*\$000*)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 38 — Ministry Operations	17,423	21,489
OPERATING EXPENSES	17,423	21,489
CAPITAL EXPENDITURES ²	3	3
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF LABOUR
SUMMARY BY CORE BUSINESS
(\$000)

	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
OPERATING EXPENSES				
Core Business				
Labour Programs	15,828	52,904	(33,286)	19,618
Executive and Support Services	1,595	2,226	(355)	1,871
TOTAL OPERATING EXPENSES	<u>17,423</u>	<u>55,130</u>	<u>(33,641)</u>	<u>21,489</u>
CAPITAL EXPENDITURES				
Core Business				
Labour Programs	3	3	—	3
TOTAL	<u>3</u>	<u>3</u>	<u>—</u>	<u>3</u>

MINISTRY OF LABOUR

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 38 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Labour Programs and Executive and Support Services.

LABOUR PROGRAMS

Voted Appropriations		
Employment Standards	14,010	17,702
WorkSafeBC Funded Services	1	1
Labour Policy and Legislation	1,817	1,915
	<u>15,828</u>	<u>19,618</u>

Voted Appropriations Description: This sub-vote provides for services promoting harmonious labour and employment relations through the administration of the *Workers Compensation Act*, the *Employment Standards Act*, the *Temporary Foreign Worker Protection Act*, and the *Labour Relations Code*; the operations of the Workers' Compensation Appeal Tribunal, Compensation Advisory Services, and other employment and labour relations initiatives; and worker support programs. This sub-vote also provides for legislative and policy support for activities described within this sub-vote. Costs associated with the Workers' Compensation Appeal Tribunal and Compensation Advisory Services are fully recovered from the accident fund established pursuant to the *Workers Compensation Act*. Costs may also be recovered from ministries, Crown corporations and agencies, and parties external to government for other activities described within this sub-vote.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations		
Minister's Office	638	718
Corporate Services	957	1,153
	<u>1,595</u>	<u>1,871</u>

Voted Appropriations Description: This sub-vote provides for the office for the Minister of Labour and for the Parliamentary Secretary for Labour. This sub-vote also provides for executive direction of the Ministry of Labour; and administrative services for the operating programs of the Ministry of Labour, including financial administration and budget coordination, strategic and business planning and reporting, human resources, office management, accommodation, and information systems, some of which are provided by the Ministry of Jobs, Economic Development and Innovation and the Ministry of Municipal Affairs. Costs may be recovered from ministries, Crown corporations and agencies, other levels of government, and parties external to government for activities described within this sub-vote.

VOTE 38 — MINISTRY OPERATIONS	17,423	21,489
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MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	38,308	42,945
Operating Costs	10,260	11,675
Government Transfers	59	59
Other Expenses	456	456
Internal Recoveries	(5)	(5)
External Recoveries	(31,655)	(33,641)
TOTAL OPERATING EXPENSES	<u>17,423</u>	<u>21,489</u>

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MINISTRY OF MENTAL HEALTH AND ADDICTIONS

The mission of the Ministry of Mental Health and Addictions is to help ensure the province's mental health and addictions services are effective and responsive.

MINISTRY SUMMARY
(\$000)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 39 — Ministry Operations	24,602	26,715
OPERATING EXPENSES	24,602	26,715
CAPITAL EXPENDITURES ²	3	3
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF MENTAL HEALTH AND ADDICTIONS

SUMMARY BY CORE BUSINESS

(\$000)

	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
OPERATING EXPENSES				
Core Business				
Policy Development, Research, Monitoring and Evaluation	21,554	22,892	(1)	22,891
Executive and Support Services	3,048	3,824	—	3,824
TOTAL OPERATING EXPENSES	<u>24,602</u>	<u>26,716</u>	<u>(1)</u>	<u>26,715</u>
CAPITAL EXPENDITURES				
Core Business				
Executive and Support Services	3	3	—	3
TOTAL	<u>3</u>	<u>3</u>	<u>—</u>	<u>3</u>

MINISTRY OF MENTAL HEALTH AND ADDICTIONS

VOTE DESCRIPTIONS
(*\$000*)

Estimates 2022/23	Estimates 2023/24
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VOTE 39 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Policy Development, Research, Monitoring and Evaluation; and Executive and Support Services.

POLICY DEVELOPMENT, RESEARCH, MONITORING AND EVALUATION

Voted Appropriation

Policy Development, Research, Monitoring and Evaluation	<u>21,554</u>	<u>22,891</u>
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Voted Appropriation Description: This sub-vote provides for policy development, research, program monitoring and evaluation, partnerships with other organizations, and other activities related to mental health and addictions services. Costs may be recovered from ministries, other levels of government, and parties external to government for activities described within this sub-vote.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations

Minister's Office	639	715
Corporate Services	<u>2,409</u>	<u>3,109</u>
	<u>3,048</u>	<u>3,824</u>

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Mental Health and Addictions and executive support, including the deputy minister's office and corporate administration. This sub-vote also provides for finance, strategic human resources, information management services and systems, and information and privacy.

VOTE 39 — MINISTRY OPERATIONS	24,602	26,715
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MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	15,243	16,266
Operating Costs	3,637	4,440
Government Transfers	6,000	6,000
Other Expenses	11	11
Internal Recoveries	(1)	(1)
External Recoveries	<u>(288)</u>	<u>(1)</u>
TOTAL OPERATING EXPENSES	<u>24,602</u>	<u>26,715</u>

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MINISTRY OF MUNICIPAL AFFAIRS

The mission of the Ministry of Municipal Affairs is to provide British Columbians with liveable environments by helping local governments and residents build sustainable, well-governed communities; support newcomers to settle and integrate into the province; facilitate economic integration to address British Columbia's labour market needs; and attract international entrepreneurs.

MINISTRY SUMMARY

(\$000)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 40 — Ministry Operations	244,148	255,711
STATUTORY APPROPRIATION		
University Endowment Lands Administration Account Special Account	12,269	13,565
OPERATING EXPENSES	256,417	269,276
CAPITAL EXPENDITURES ²	2,354	835
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF MUNICIPAL AFFAIRS

SUMMARY BY CORE BUSINESS

(\$000)

	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
OPERATING EXPENSES				
Core Business				
Local Government	218,302	410,359	(189,686)	220,673
Immigration Services and Strategic Planning	17,780	175,419	(149,702)	25,717
Executive and Support Services	8,066	9,324	(3)	9,321
University Endowment Lands Administration Account Special Account	12,269	13,565	—	13,565
TOTAL OPERATING EXPENSES	256,417	608,667	(339,391)	269,276
CAPITAL EXPENDITURES				
Core Business				
Executive and Support Services	69	2	—	2
University Endowment Lands Administration Account Special Account	2,285	833	—	833
TOTAL	2,354	835	—	835

MINISTRY OF MUNICIPAL AFFAIRS

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
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VOTE 40 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Local Government, Immigration Services and Strategic Planning, and Executive and Support Services.

LOCAL GOVERNMENT

Voted Appropriations		
Local Government Services and Transfers	212,102	214,473
University Endowment Lands	6,200	6,200
	218,302	220,673

Voted Appropriations Description: This sub-vote provides for the administration of core local government legislation, including the *Community Charter*, the *Local Government Act*, and the *Local Government Grants Act*; financial and other support to local governments and related organizations; development and administration of policy, legislation, and regulations; and the management and delivery of cross-government initiatives. These activities may involve consultation with other ministries; agencies; governments, including local governments; First Nations; and external stakeholders. This sub-vote also provides for the operation of the University Endowment Lands, and for funding to support the public library system. Costs may be recovered from special accounts, ministries, organizations within the government reporting entity, other organizations, and local and federal governments for activities described within this sub-vote.

IMMIGRATION SERVICES AND STRATEGIC PLANNING

Voted Appropriations		
Strategic Planning	530	605
Workforce and Immigration	15,568	23,198
Community Gaming Grants	1,682	1,914
	17,780	25,717

Voted Appropriations Description: This sub-vote provides for the development and implementation of provincial plans, programs, and policies related to administration of the British Columbia Provincial Nominee Program and immigrant settlement and integration services, including negotiating and entering into agreements or arrangements with parties inside and outside of British Columbia; and Part 6 of the *Gaming Control Act*, as well as the distribution of gaming proceeds through community gaming grants. Costs related to the British Columbia Provincial Nominee Program may be recovered from fees. Costs may also be recovered from ministries, the British Columbia Lottery Corporation, other organizations, and local and federal governments for activities described within this sub-vote.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations		
Minister's Office	629	693
Corporate Services	7,437	8,628
	8,066	9,321

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Municipal Affairs. This sub-vote also provides for executive support of the Ministry of Jobs, Economic Development and Innovation; the Ministry of Labour; the Ministry of Municipal Affairs; and the Ministry of Tourism, Arts, Culture and Sport; including financial administration and budget coordination, strategic and business planning and reporting, human resources, office management, accommodation, and information systems; and support for ministry programs and initiatives. Costs may be recovered from ministries, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.

VOTE 40 — MINISTRY OPERATIONS	244,148	255,711
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MINISTRY OF MUNICIPAL AFFAIRS

STATUTORY DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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STATUTORY APPROPRIATIONS

This statutory appropriation provides for the programs, operations, and other activities of the following special account: University Endowment Lands Administration Account.

UNIVERSITY ENDOWMENT LANDS ADMINISTRATION ACCOUNT

Statutory Appropriation

University Endowment Lands Administration Account	12,269	13,565
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Statutory Appropriation Description: This statutory appropriation provides for the University Endowment Lands Administration Account which is governed under the *University Endowment Land Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	29,240	32,795
Operating Costs	14,382	15,303
Government Transfers	558,614	560,336
Other Expenses	12,506	13,802
Internal Recoveries	(12,273)	(13,569)
External Recoveries	(346,052)	(339,391)
TOTAL OPERATING EXPENSES	256,417	269,276

MINISTRY OF MUNICIPAL AFFAIRS

SPECIAL ACCOUNTS¹
(*\$000*)

Estimates 2022/23	Estimates 2023/24
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UNIVERSITY ENDOWMENT LANDS ADMINISTRATION ACCOUNT

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act* and was continued under the *University Endowment Land Act* in 1979. This account provides for services to residents of the University Endowment Lands. 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, rent from land tenures, fees, and the recovery of costs associated with a redevelopment/rezoning process. Expenses include the ratepayer's portion of costs transferred from the Ministry Operations Vote for services provided.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR²	24,697	22,708
OPERATING TRANSACTIONS		
Revenue	12,269	13,565
Expense	(12,269)	(13,565)
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	(2,285)	(833)
Net Cash Source (Requirement)	(2,285)	(833)
Working Capital Adjustments and Other Spending Authority Committed ³	296	327
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR²	22,708	22,202

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the *2021/22 Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.
- ³ The Working Capital Adjustments and Other Spending Authority Committed includes those adjustments that would change the cash balance of the Special Account. This may include amortization expense, changes in accounts receivable and payable, and the recognition of deferred revenues.

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MINISTRY OF POST-SECONDARY EDUCATION AND FUTURE SKILLS

The mission of the Ministry of Post-Secondary Education and Future Skills is to champion innovation, inclusive and sustainable communities, within an integrated, coordinated post-secondary education and skills training system that is affordable and accessible to empower British Columbians from all backgrounds to thrive.

MINISTRY SUMMARY

(\$000)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 41 — Ministry Operations	2,616,040	2,769,979
OPERATING EXPENSES	2,616,040	2,769,979
CAPITAL EXPENDITURES ²	504	504
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF POST-SECONDARY EDUCATION AND FUTURE SKILLS

SUMMARY BY CORE BUSINESS

(\$000)

	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
OPERATING EXPENSES				
Core Business				
Educational Institutions and Organizations	2,395,535	2,518,467	(2)	2,518,465
Student Services Programs	73,474	78,703	(2,802)	75,901
Private Training Institutions	1	3,565	(3,564)	1
Workforce Development and Skills Training	17,351	138,403	(98,093)	40,310
Transfers to Crown Corporations and Agencies	104,476	106,285	—	106,285
Executive and Support Services	25,203	29,535	(518)	29,017
TOTAL OPERATING EXPENSES	2,616,040	2,874,958	(104,979)	2,769,979
CAPITAL EXPENDITURES				
Core Business				
Executive and Support Services	504	504	—	504
TOTAL	504	504	—	504

MINISTRY OF POST-SECONDARY EDUCATION AND FUTURE SKILLS

VOTE DESCRIPTIONS

(\$000)

Estimates	Estimates
2022/23	2023/24

VOTE 41 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Educational Institutions and Organizations, Student Services Programs, Private Training Institutions, Workforce Development and Skills Training, Transfers to Crown Corporations and Agencies, and Executive and Support Services.

EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS

Voted Appropriation

Educational Institutions and Organizations	<u>2,395,535</u>	<u>2,518,465</u>
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Voted Appropriation Description: This sub-vote provides funding to universities, colleges, institutes, educational agencies, and other organizations to support the post-secondary education system and for initiatives that enhance student performance and access. Costs may be recovered from ministries, educational organizations, and the federal government for activities described within this sub-vote.

STUDENT SERVICES PROGRAMS

Voted Appropriation

Student Services Programs	<u>73,474</u>	<u>75,901</u>
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Voted Appropriation Description: This sub-vote provides for the administration, operations, and delivery of student services programs. This sub-vote also provides financial, income, and other assistance to and for students, including scholarships, bursaries, loan forgiveness programs, transfers to students, and transfers for initiatives that enhance student performance and access. Costs may be recovered from ministries, educational organizations, the federal government, and parties external to government for activities described within this sub-vote.

PRIVATE TRAINING INSTITUTIONS

Voted Appropriation

Private Training Institutions	<u>1</u>	<u>1</u>
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Voted Appropriation Description: This sub-vote provides for the policy, administration, operations, and compliance related to providing for quality education standards for private post-secondary institutions. This sub-vote also provides for the administration of the Student Tuition Protection Fund. Costs may be recovered from ministries, government organizations, and private post-secondary institutions for activities described within this sub-vote.

WORKFORCE DEVELOPMENT AND SKILLS TRAINING

Voted Appropriations

Strategic Planning	3,624	5,812
Labour Market Policy and Planning	3,055	3,348
Labour Market and Skills Training Programs	<u>10,672</u>	<u>31,150</u>
	<u>17,351</u>	<u>40,310</u>

Voted Appropriations Description: This sub-vote provides for the development and implementation of policy, programs, and legislation to support the development and training of British Columbia's workforce. It includes oversight of SkilledTradesBC and the negotiation and implementation of federal/provincial agreements related to workforce development and training. This sub-vote also provides for the development of labour market information that is disseminated to British Columbians through multiple platforms and methods and development of industry-led workforce development strategies and strategic initiatives. Costs may be recovered from ministries, Crown agencies, boards and commissions, the federal government, and parties external to government for activities described within this sub-vote.

TRANSFERS TO CROWN CORPORATIONS AND AGENCIES

Voted Appropriation

SkilledTradesBC	<u>104,476</u>	<u>106,285</u>
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Voted Appropriation Description: This sub-vote provides for transfers to Crown corporations and agencies including SkilledTradesBC.

MINISTRY OF POST-SECONDARY EDUCATION AND FUTURE SKILLS

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Ministers' Offices	652	964
Corporate Services	24,551	28,053
	<u>25,203</u>	<u>29,017</u>

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 and student services programs. This sub-vote also provides for quality assessment for public and private post-secondary degree-granting institutions; the *Professional Governance Act*; and the Corporate Services Secretariat. This sub-vote also provides for the office of the Minister of Post-Secondary Education and Future Skills, Minister of State for Workforce Development, and for corporate services to the ministry. This sub-vote also provides for the development and implementation of policy and programs to increase the ability for qualified, internationally trained professionals to achieve certification in British Columbia to work in regulated occupations. Costs may be recovered from ministries, government organizations, the federal government, and parties external to government for activities described within this sub-vote.

VOTE 41 — MINISTRY OPERATIONS	2,616,040	2,769,979
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MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	39,730	48,095
Operating Costs	18,251	18,673
Government Transfers	2,745,954	2,866,858
Other Expenses	4,169	2,828
Internal Recoveries	(61,496)	(61,496)
External Recoveries	(130,568)	(104,979)
TOTAL OPERATING EXPENSES	<u>2,616,040</u>	<u>2,769,979</u>

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

The mission of the Ministry of Public Safety and Solicitor General is to deliver public safety services and programs, to administer regulations for the liquor and cannabis industries, and to ensure that the public has confidence in British Columbia's gaming sector.

MINISTRY SUMMARY
(*\$000*)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 42 — Ministry Operations	897,631	1,013,019
STATUTORY APPROPRIATIONS		
Civil Forfeiture Account Special Account	270	409
Corrections Work Program Account Special Account	1,281	1,281
Criminal Asset Management Fund Special Account	—	—
Victim Surcharge Special Account	13,504	13,504
OPERATING EXPENSES	912,686	1,028,213
CAPITAL EXPENDITURES ²	3,169	2,588
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
Core Business				
Corrections	260,070	298,412	(2,281)	296,131
Policing and Security	479,217	586,275	(52,251)	534,024
Victim Services and Crime Prevention	66,239	78,674	(300)	78,374
BC Coroners Service	21,464	22,698	(2)	22,696
RoadSafetyBC	27,814	33,383	(4,139)	29,244
Liquor and Cannabis Regulation	1	22,065	(14,449)	7,616
Gaming Policy and Enforcement	19,567	134,217	(113,772)	20,445
Cannabis, Consumer Protection and Corporate Policy	3,538	3,714	(2)	3,712
Office of the Fire Commissioner	2,719	3,173	—	3,173
Executive and Support Services	17,002	17,606	(2)	17,604
Civil Forfeiture Account Special Account	270	7,910	(7,501)	409
Corrections Work Program Account Special Account	1,281	1,281	—	1,281
Criminal Asset Management Fund Special Account	—	—	—	—
Victim Surcharge Special Account	13,504	13,504	—	13,504
TOTAL OPERATING EXPENSES	912,686	1,222,912	(194,699)	1,028,213
CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Corrections	1,062	1,062	—	1,062
BC Coroners Service	47	12	—	12
Office of the Fire Commissioner	744	—	—	—
Executive and Support Services	1,316	1,514	—	1,514
TOTAL	3,169	2,588	—	2,588

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

VOTE DESCRIPTIONS

(\$000)

Estimates	Estimates
2022/23	2023/24

VOTE 42 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Corrections; Policing and Security; Victim Services and Crime Prevention; BC Coroners Service; RoadSafetyBC; Liquor and Cannabis Regulation; Gaming Policy and Enforcement; Cannabis, Consumer Protection and Corporate Policy; Office of the Fire Commissioner; and Executive and Support Services.

CORRECTIONS

Voted Appropriation

Corrections	<u>260,070</u>	<u>296,131</u>
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Voted Appropriation Description: This sub-vote provides for the management of remanded and sentenced adult offenders in custody and in the community, immigration detainees, and for the planning and management of correctional programs. Costs may be recovered from ministries, Crown agencies, boards and commissions, other levels of governments, and other parties both internal and external to government for activities described within this sub-vote.

POLICING AND SECURITY

Voted Appropriation

Policing and Security	<u>479,217</u>	<u>534,024</u>
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Voted Appropriation Description: This sub-vote provides for superintending policing and law enforcement in the province; management of contract policing; development and administration of policy and legislation regarding cannabis enforcement, including stakeholder consultation and public engagement; and developing and delivering initiatives to maintain safe and secure communities. This sub-vote also provides for security industry regulations and other protective programs. Costs may be recovered from ministries, Crown agencies, boards and commissions, other levels of government, and other parties both internal and external to government for activities described within this sub-vote.

VICTIM SERVICES AND CRIME PREVENTION

Voted Appropriation

Victim Services and Crime Prevention	<u>66,239</u>	<u>78,374</u>
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Voted Appropriation Description: This sub-vote provides for direct services to support victims of crime, counselling and outreach services for women and children impacted by violence, and financial assistance and benefits to assist victims in their recovery from the impacts of violent crime. This sub-vote also provides for facilitating restitution to victims and support to communities to prevent crime, violence, and victimization. Costs may be recovered from the Victim Surcharge Special Account for victim service programs, from ministries for special public safety initiatives, and from other levels of government for activities described within this sub-vote.

BC CORONERS SERVICE

Voted Appropriation

BC Coroners Service	<u>21,464</u>	<u>22,696</u>
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Voted Appropriation Description: This sub-vote provides for the operation of the BC Coroners Service and the administration of the *Coroners Act*, including investigating unnatural, sudden, and unexpected deaths; investigating and reviewing children's deaths; identifying, and publicly reporting on relevant facts about, deceased persons; advancing recommendations aimed at the prevention of death; holding inquests and Death Review Panels; and reporting on issues affecting public health and safety. Costs may be recovered from ministries, Crown agencies, and other levels of government for activities described within this sub-vote.

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
ROADSAFETYBC		
Voted Appropriation		
RoadSafetyBC	27,814	29,244

Voted Appropriation Description: This sub-vote provides for programs and activities of RoadSafetyBC, including leading and supporting government traffic safety initiatives, administration of driver regulatory and traffic safety programs, setting driver licensing policies, monitoring and regulating unfit drivers, conducting appeals of driving prohibitions and conducting hearings and reviews of the Insurance Corporation of British Columbia's decisions respecting driver licence sanctions, driver training schools, driver trainer licences, and other driver-related programs. This sub-vote also provides for expenses related to participation in national organizations and reimbursements for programs administered by RoadSafetyBC. Costs may be recovered from ministries, Crown agencies, boards and commissions, other levels of government, organizations, and from appeal fees and program fees for activities described within this sub-vote.

LIQUOR AND CANNABIS REGULATION

Voted Appropriations		
Liquor Regulation	1	1
Cannabis Regulation	—	7,615
	<u>1</u>	<u>7,616</u>

Voted Appropriations Description: This sub-vote provides for the overall policy development, administration, licensing, and enforcement of cannabis and liquor in support of the *Liquor Control and Licensing Act* and regulations, and the *Cannabis Control and Licensing Act* and regulations to establish and operate ongoing programs to reduce the incidence of underage consumption and increase public awareness about responsible consumption. Costs may be recovered from ministries, organizations within the government reporting entity, and parties both internal and external to government for activities described within this sub-vote.

GAMING POLICY AND ENFORCEMENT

Voted Appropriations		
Gaming Policy and Enforcement Operations	19,566	20,444
Distribution of Gaming Proceeds	1	1
	<u>19,567</u>	<u>20,445</u>

Voted Appropriations Description: This sub-vote provides for the administration of gaming in the province, including horse racing and lotteries, and includes development and administration of legislation, policy, standards, and regulations; licensing gaming events; oversight of horse racing events and teletheatres; registration; equipment and product certification; auditing all forms of gambling activities for compliance, investigation, and enforcement activities concerning legal gaming venues and illegal gaming; the management of the Province's gaming initiatives; the Province's responsible gambling strategy and problem gambling program; and the distribution of gaming proceeds. This sub-vote also provides for the activities of the cross-government Compliance and Enforcement Secretariat. Costs related to the Secretariat's activities may be recovered from ministries and Crown agencies. Costs may be recovered from revenues paid into the General Fund of the Consolidated Revenue Fund by the British Columbia Lottery Corporation, from processing fees for gaming event licence applications, from the Canadian Pari-Mutuel Agency for horse race testing, from external entities for horse race betting, and from gaming registrants for direct costs incurred in the processing of registration applications for activities described within this sub-vote. Costs may also be recovered from ministries for activities described within this sub-vote.

CANNABIS, CONSUMER PROTECTION AND CORPORATE POLICY

Voted Appropriation		
Cannabis, Consumer Protection and Corporate Policy	3,538	3,712

Voted Appropriation Description: This sub-vote provides service planning for the Ministry of Public Safety and Solicitor General, development of policy and legislation regarding consumer protection, oversight of delegated consumer protection authorities, and the development of policy and legislation regarding cannabis, as well as stakeholder consultation and public engagement. Costs may be recovered from ministries, Crown agencies, boards and commissions, other levels of government, and other parties both internal and external to government for activities described within this sub-vote.

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

VOTE DESCRIPTIONS
(*\$000*)

	Estimates 2022/23	Estimates 2023/24
OFFICE OF THE FIRE COMMISSIONER		
Voted Appropriation		
Office of the Fire Commissioner	2,719	3,173
Voted Appropriation Description: This sub-vote provides for the Office of the Fire Commissioner, which implements fire safety regulations and activities, promotes fire safety, and assists major fire investigations and the response to major wildland urban interface fire emergencies. Costs may be recovered from ministries for activities described within this sub-vote.		
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	824	784
Corporate Services	16,178	16,820
	17,002	17,604
Voted Appropriations Description: This sub-vote provides for the office of the Minister of Public Safety and Solicitor General; executive direction of the ministry, including the Deputy Solicitor General's office; general services to support program delivery; policy development; and management services for the ministry, including oversight of Crown corporations, and for the Ministries of Attorney General, Emergency Management and Climate Readiness, and Housing, including financial administration, facilities management, and organizational development. Costs may also be recovered from ministries, Crown agencies, boards and commissions, other levels of government, organizations, and individuals for activities described within this sub-vote.		
VOTE 42 — MINISTRY OPERATIONS	897,631	1,013,019

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

STATUTORY DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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STATUTORY APPROPRIATIONS

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: Civil Forfeiture Account, Corrections Work Program Account, Criminal Asset Management Fund, and Victim Surcharge Special Account.

CIVIL FORFEITURE ACCOUNT

Statutory Appropriation

Civil Forfeiture Account	<u>270</u>	<u>409</u>
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Statutory Appropriation Description: This statutory appropriation provides for the Civil Forfeiture Account which is governed under the *Civil Forfeiture Act*.

CORRECTIONS WORK PROGRAM ACCOUNT

Statutory Appropriation

Corrections Work Program Account	<u>1,281</u>	<u>1,281</u>
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Statutory Appropriation Description: This statutory appropriation provides for the Corrections Work Program Account which is governed under the *Correction Act*.

CRIMINAL ASSET MANAGEMENT FUND

Statutory Appropriation

Criminal Asset Management Fund	<u>—</u>	<u>—</u>
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Statutory Appropriation Description: This statutory appropriation provides for the Criminal Asset Management Fund which is governed under the *Criminal Asset Management Act*.

VICTIM SURCHARGE SPECIAL ACCOUNT

Statutory Appropriation

Victim Surcharge Special Account	<u>13,504</u>	<u>13,504</u>
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Statutory Appropriation Description: This statutory appropriation provides for the Victim Surcharge Special Account which is governed under the *Victims of Crime Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	306,288	357,500
Operating Costs	66,488	70,339
Government Transfers	719,271	792,018
Other Expenses	20,053	20,231
Internal Recoveries	(17,175)	(17,176)
External Recoveries	(182,239)	(194,699)
TOTAL OPERATING EXPENSES	<u>912,686</u>	<u>1,028,213</u>

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

SPECIAL ACCOUNTS¹
(*\$000*)

Estimates 2022/23	Estimates 2023/24
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CIVIL FORFEITURE ACCOUNT

This account was established by the *Civil Forfeiture Act* in 2005. The purpose of the Act is to suppress unlawful activities by removing the associated economic incentive and to fund crime prevention, crime remediation, and victim compensation initiatives. The account is established to receive the liquidated value of forfeited assets and to distribute the net revenue in the form of grants. The net revenue represents the excess of recoveries over expenses in a given fiscal year. Expenses are limited to those permitted within the scope of the Act and include administration of the Act. Costs may be recovered from proceeds from judgments or settlements of concluded legal proceedings.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	<u>6,279</u>	<u>6,009</u>
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	(7,771)	(7,910)
Internal and External Recoveries	7,501	7,501
Net Revenue (Expense)	(270)	(409)
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	<u>6,009</u>	<u>5,600</u>

NOTES

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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the *2021/22 Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

SPECIAL ACCOUNTS¹

(\$000)

	Estimates 2022/23	Estimates 2023/24
CORRECTIONS WORK PROGRAM ACCOUNT		
This account was established by the <i>Miscellaneous Statutes Amendment Act (No.2)</i> in 1987 and is governed under the <i>Correction Act</i> . The purpose of the 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 related to the Corrections Work Program. Administration costs are funded through the ministry's voted appropriations.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR²	1,939	2,068
OPERATING TRANSACTIONS		
Revenue	650	650
Expense	(1,281)	(1,281)
Transfer from Ministry Operations Vote	700	700
Net Revenue (Expense)	69	69
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
Working Capital Adjustments and Other Spending Authority Committed ³	60	60
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR²	2,068	2,197

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.
- ³ The Working Capital Adjustments and Other Spending Authority Committed includes those adjustments that would change the cash balance of the Special Account. This may include amortization expense, changes in accounts receivable and payable, and the recognition of deferred revenues.

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

SPECIAL ACCOUNTS¹

(\$000)

Estimates 2022/23	Estimates 2023/24
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CRIMINAL ASSET MANAGEMENT FUND

The Forfeited Crime Proceeds Fund account was established by the *Special Accounts Appropriation and Control Act* in 1988, as amended by the *Attorney General Amendment Act* in 1989. This account was continued in 2012, under the name Criminal Asset Management Fund, by the *Criminal Asset Management Act*. The purpose of this account is to use the proceeds that government obtains from criminal forfeitures and certain fines for certain criminal justice purposes. Revenue represents money received by government from proceeds of crime provided by certain other governments, money paid as a fine under a provision of the *Criminal Code* of Canada or under similar legislation, and money forfeited under certain sections of the *Criminal Code* of Canada. Revenue also represents money realized from the disposition of forfeited property governed by the Act and other money, interest, and income provided for in the Act. Expenses are for compensation of eligible victims, crime prevention and remediation, administration of the Act, and other prescribed purposes. Administrative costs may be funded through the ministry's voted appropriations.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	2,426	2,426
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	—	—
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	2,426	2,426

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

SPECIAL ACCOUNTS¹

(\$000)

Estimates 2022/23	Estimates 2023/24
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VICTIM SURCHARGE SPECIAL ACCOUNT

This account was established by the *Victims of Crime Act* in 1996. The purpose of the 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 offences, both court-imposed fines and those which result in a violation ticket. Revenue also includes proceeds from the federal victim surcharge levy on offences imposed by the court under the *Criminal Code* of Canada, fines issued under the *Controlled Drugs and Substances Act*, the *Cannabis Act*, and interest earned on the balance of the fund. Expenses are for justice system obligations to victims of crime under the Act, including administration costs for both the Ministry of Attorney General 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.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	<u>29,279</u>	<u>27,775</u>
OPERATING TRANSACTIONS		
Revenue	12,000	12,000
Expense	(13,504)	(13,504)
Net Revenue (Expense)	<u>(1,504)</u>	<u>(1,504)</u>
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	<u>—</u>	<u>—</u>
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	<u><u>27,775</u></u>	<u><u>26,271</u></u>

NOTES

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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION

The mission of the Ministry of Social Development and Poverty Reduction is to make a difference in the lives of British Columbians trying to overcome social and economic barriers by believing in their ability to realize their full potential and make meaningful contributions to their community; and by providing access to services to help them achieve their goals.

MINISTRY SUMMARY

(\$000)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 43 — Ministry Operations	4,451,482	4,745,331
OPERATING EXPENSES	4,451,482	4,745,331
CAPITAL EXPENDITURES ²	1,822	1,854
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 Estimates. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION

SUMMARY BY CORE BUSINESS

(\$000)

	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
OPERATING EXPENSES				
Core Business				
Income Assistance	3,079,080	3,310,268	(20,914)	3,289,354
Employment	29,169	326,188	(295,915)	30,273
Community Living Services	1,328,551	1,410,434	(1)	1,410,433
Employment and Assistance Appeal Tribunal	1,849	1,915	—	1,915
Executive and Support Services	12,833	13,396	(40)	13,356
TOTAL OPERATING EXPENSES	4,451,482	5,062,201	(316,870)	4,745,331
CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	1,822	1,854	—	1,854
TOTAL	1,822	1,854	—	1,854

MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION

VOTE DESCRIPTIONS

(\$000)

Estimates	Estimates
2022/23	2023/24

VOTE 43 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Income Assistance, Employment, Community Living Services, Employment and Assistance Appeal Tribunal, and Executive and Support Services.

INCOME ASSISTANCE

Voted Appropriations

Income Assistance - Program Management	172,087	187,690
Temporary Assistance	559,921	627,388
Disability Assistance	1,895,915	2,002,899
Supplementary Assistance	451,157	471,377
	<u>3,079,080</u>	<u>3,289,354</u>

Voted Appropriations Description: This sub-vote provides for assistance, in the form of income assistance, disability assistance, hardship assistance, and health and other supplements for family units eligible in accordance with the *Employment and Assistance Act* or the *Employment and Assistance for Persons with Disabilities Act*. This sub-vote also provides for supports that are not provided under the *Employment and Assistance Act* or the *Employment and Assistance for Persons with Disabilities Act* but are consistent with or promote the intent or purpose of these Acts. In addition, this sub-vote provides for support services and direct operating costs. Costs may be recovered from the Bus Pass Program user fees, assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments of assistance described within this sub-vote. Costs may also be recovered from ministries, other levels of government, and parties external to government for activities described within this sub-vote.

EMPLOYMENT

Voted Appropriations

Employment Programs	29,168	30,272
Labour Market Development Agreement	1	1
	<u>29,169</u>	<u>30,273</u>

Voted Appropriations Description: This sub-vote provides for the operation and administration of programs to assist eligible individuals to find sustainable employment. This sub-vote also provides for the operations and administration of employment-related programs to support individuals with multiple barriers and disabilities. In addition, this sub-vote supports organizations that provide employment services to unemployed persons and provides for developing and implementing strategies for dealing with labour force adjustments and meeting human resource requirements. Costs may be recovered from ministries, other levels of government, and parties external to government under cost-sharing agreements for activities described within this sub-vote.

COMMUNITY LIVING SERVICES

Voted Appropriation

Community Living Services	1,328,551	1,410,433
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Voted Appropriation Description: This sub-vote provides for general support and advice to the minister regarding Adult Community Living Services and includes transfer payments to Community Living British Columbia for the governance, management, operations, and delivery of services and support to adults with developmental disabilities. Payments for the provision of these services are in accordance with the *Community Living Authority Act*. Costs may be recovered from other levels of government under cost-sharing agreements for activities described within this sub-vote.

EMPLOYMENT AND ASSISTANCE APPEAL TRIBUNAL

Voted Appropriation

Employment and Assistance Appeal Tribunal	1,849	1,915
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Voted Appropriation Description: This sub-vote provides for the operation and administration of the Employment and Assistance Appeal Tribunal, which provides for an independent and impartial appeal of the ministry's reconsideration decisions. The Employment and Assistance Appeal Tribunal is a single-level, community-based appeal system established under the *Employment and Assistance Act*. Ministry clients that are dissatisfied with the outcome of the ministry's reconsideration decisions may appeal to the Employment and Assistance Appeal Tribunal. Costs may be recovered from ministries for activities described within this sub-vote.

MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	749	908
Corporate Services	12,084	12,448
	<u>12,833</u>	<u>13,356</u>

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Social Development and Poverty Reduction, for executive direction of the ministry and administrative services for the operating programs of the ministry, and for the Parliamentary Secretary for Accessibility and the Parliamentary Secretary for Community Development and Non-Profits. This includes strategic and business planning, financial administration and budget management, strategic human resource management, asset and risk management, and facilities. This sub-vote provides for strategic planning, research and development of accessibility legislation and associated initiatives, an Accessibility Directorate, and poverty reduction initiatives. This sub-vote also provides for corporate and community-based service delivery, including services provided by ministries and agencies on behalf of the ministry. Costs may be recovered from ministries, other levels of government, and parties external to government for activities described within this sub-vote.

VOTE 43 — MINISTRY OPERATIONS	4,451,482	4,745,331
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MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	174,483	191,095
Operating Costs	63,880	64,726
Government Transfers	4,589,746	4,816,887
Other Expenses	20,581	20,581
Internal Recoveries	(31,088)	(31,088)
External Recoveries	(366,120)	(316,870)
TOTAL OPERATING EXPENSES	<u>4,451,482</u>	<u>4,745,331</u>

MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT

The mission of the Ministry of Tourism, Arts, Culture and Sport is to promote people and communities across British Columbia that are vibrant and thriving, with a diversity of opportunities that enrich well-being and support a strong, sustainable economy. The ministry contributes to community and economic well-being by creating conditions for British Columbia's tourism, arts, culture, sport, creative, and heritage sectors to thrive.

MINISTRY SUMMARY

(\$000)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 44 — Ministry Operations	167,969	176,229
STATUTORY APPROPRIATIONS		
BC Arts and Culture Endowment Special Account	4,230	4,230
Physical Fitness and Amateur Sports Fund Special Account	1,200	1,200
OPERATING EXPENSES	173,399	181,659
CAPITAL EXPENDITURES ²	3	3
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	600	600
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT

SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
Core Business				
Tourism Sector Strategy	24,348	29,736	(4,547)	25,189
Arts and Culture	38,103	38,563	(2)	38,561
Sport and Creative Sector	23,414	27,384	(736)	26,648
Transfers to Crown Corporations and Agencies	80,374	83,714	—	83,714
Executive and Support Services	1,730	2,119	(2)	2,117
BC Arts and Culture Endowment Special Account	4,230	4,230	—	4,230
Physical Fitness and Amateur Sports Fund Special Account	1,200	1,200	—	1,200
TOTAL OPERATING EXPENSES	173,399	186,946	(5,287)	181,659
CAPITAL EXPENDITURES	Capital Expenditures	Capital Expenditures	Receipts and P3 Liabilities	Net
Core Business				
Executive and Support Services	3	3	—	3
TOTAL	3	3	—	3
LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Tourism Sector Strategy	600	600	—	600
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	600	600	—	600

MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT

VOTE DESCRIPTIONS
(*\$000*)

Estimates 2022/23	Estimates 2023/24
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VOTE 44 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Tourism Sector Strategy, Arts and Culture, Sport and Creative Sector, Transfers to Crown Corporations and Agencies, and Executive and Support Services.

TOURISM SECTOR STRATEGY

Voted Appropriation

Tourism Sector Strategy	24,348	25,189
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Voted Appropriation Description: This sub-vote provides for the strategy, development, and implementation of provincial plans, policies, programs, and legislation related to tourism and/or the tourism industry in British Columbia; resort development; heritage property management; and emergency response and recovery. Costs may be recovered from ministries, Crown corporations and agencies, other levels of government, external organizations, and individuals for activities described within this sub-vote.

ARTS AND CULTURE

Voted Appropriation

Arts and Culture	38,103	38,561
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Voted Appropriation Description: This sub-vote provides for arts and cultural policy, programs, and sector grants under the *Arts Council Act*, and administration of the BC150 Cultural Fund and Arts Legacy Fund sub-accounts held under the BC Arts and Culture Endowment special account. Costs may be recovered from special accounts, ministries, Crown corporations and agencies, other levels of government, external organizations, and individuals for activities described within this sub-vote.

SPORT AND CREATIVE SECTOR

Voted Appropriations

Sport	20,015	23,181
Creative Sector	3,399	3,467
	23,414	26,648

Voted Appropriations Description: This sub-vote provides for support and funding for sport, physical activity, assistance to improve sport and physical activity infrastructure, local hosting of events, and the administration of the Physical Fitness and Amateur Sports Fund. This sub-vote also provides for the Office of the Athletic Commissioner. This sub-vote also provides for the support and promotion of British Columbia's creative economy and industries. Costs may be recovered from special accounts, ministries, Crown corporations and agencies, other levels of government, external organizations, licensees, and individuals for activities described within this sub-vote.

TRANSFERS TO CROWN CORPORATIONS AND AGENCIES

Voted Appropriations

BC Games Society	2,103	2,190
British Columbia Pavilion Corporation	7,001	7,553
Destination BC Corp	52,793	54,639
Knowledge Network Corporation	6,611	6,611
Royal British Columbia Museum	11,866	12,721
	80,374	83,714

Voted Appropriations Description: This sub-vote provides for transfers to Crown corporations and agencies including BC Games Society, British Columbia Pavilion Corporation, Destination BC Corp., Knowledge Network Corporation, and Royal British Columbia Museum.

MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT

VOTE DESCRIPTIONS
(*\$000*)

	Estimates 2022/23	Estimates 2023/24
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	707	834
Corporate Services	1,023	1,283
	1,730	2,117

Voted Appropriations Description: This sub-vote provides for the offices for the Minister of Tourism, Arts, Culture and Sport, the Parliamentary Secretary for Arts and Film, and the Parliamentary Secretary for Tourism. This sub-vote also provides for executive direction of the Ministry of Tourism, Arts, Culture and Sport; and administrative services for the operating programs of the Ministry of Tourism, Arts, Culture and Sport, including financial administration and budget coordination, strategic and business planning and reporting, human resources, office management, accommodation, and information systems, some of which are provided by the Ministry of Jobs, Economic Development and Innovation and the Ministry of Municipal Affairs. Costs may be recovered from ministries, Crown corporations and agencies, and parties external to government for activities described within this sub-vote.

VOTE 44 — MINISTRY OPERATIONS	167,969	176,229
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MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT

STATUTORY DESCRIPTIONS
(*\$000*)

Estimates 2022/23	Estimates 2023/24
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STATUTORY APPROPRIATIONS

These statutory appropriations provide for the programs, operations, and other activities of the following special accounts: BC Arts and Culture Endowment and Physical Fitness and Amateur Sports Fund.

BC ARTS AND CULTURE ENDOWMENT

Statutory Appropriation

BC Arts and Culture Endowment special account	<u>4,230</u>	<u>4,230</u>
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Statutory Appropriation Description: This statutory appropriation provides for the BC Arts and Culture Endowment special account which is governed under the *Special Accounts Appropriation and Control Act*.

PHYSICAL FITNESS AND AMATEUR SPORTS FUND

Statutory Appropriation

Physical Fitness and Amateur Sports Fund	<u>1,200</u>	<u>1,200</u>
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Statutory Appropriation Description: This statutory appropriation provides for the Physical Fitness and Amateur Sports Fund which is governed under the *Special Accounts Appropriation and Control Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	13,085	16,861
Operating Costs	1,685	2,829
Government Transfers	163,896	167,236
Other Expenses	26	26
Internal Recoveries	(6)	(6)
External Recoveries	(5,287)	(5,287)
TOTAL OPERATING EXPENSES	<u>173,399</u>	<u>181,659</u>

MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT

SPECIAL ACCOUNTS¹
(\$000)

Estimates 2022/23	Estimates 2023/24
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BC ARTS AND CULTURE ENDOWMENT SPECIAL ACCOUNT

This account was established as a special account under the *Special Accounts Appropriation and Control Act* in 2008. This account contains two sub-accounts, the BC150 Cultural Fund and the Arts Legacy Fund. The BC150 Cultural Fund sub-account operates as an endowment fund with a restricted balance of \$150 million which is not permitted to be spent. This sub-account will provide support for arts and culture in British Columbia as recommended by the British Columbia Arts Council. The Arts Legacy Fund sub-account also operates as an endowment fund with a restricted balance of \$20 million which is not permitted to be spent. Expenses consist of government grants to organizations and artists to support the creation, development, or presentation of works of art at events or venues the minister considers will provide significant exposure to those works of art. Interest or earnings paid on the sub-accounts will be credited to the sub-accounts as revenue.

SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	<u>9,057</u>	<u>9,657</u>
OPERATING TRANSACTIONS		
Revenue	4,830	4,830
Expense	(4,230)	(4,230)
Net Revenue (Expense)	<u>600</u>	<u>600</u>
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	<u>—</u>	<u>—</u>
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	<u><u>9,657</u></u>	<u><u>10,257</u></u>

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the *2021/22 Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT

SPECIAL ACCOUNTS¹
(\$000)

	Estimates 2022/23	Estimates 2023/24
PHYSICAL FITNESS AND AMATEUR SPORTS FUND		
This account was originally created as a fund under the <i>Revenue Surplus Act</i> in 1969, continued under the <i>Funds Control Act</i> in 1979, and changed to a special account under the <i>Special Accounts Appropriation and Control Act</i> in 1988. The endowment fund has a restricted balance of \$42.5 million which is not permitted to be spent. 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 sports projects, groups and organizations, and awards to individuals. Administration costs are provided through the Ministry Operations Vote.		
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR ²	1,535	1,535
OPERATING TRANSACTIONS		
Revenue	1,200	1,200
Expense	(1,200)	(1,200)
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR ²	1,535	1,535

NOTES

- 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 The Spending Authority Available at the Beginning of the Fiscal Year 2022/23 is based on the 2021/22 *Public Accounts*. The Projected Spending Authority Available at the End of the Fiscal Year represents the cash and temporary investments projected to be available at the end of each fiscal year.

MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS
(*\$000*)

	Estimates 2022/23	Estimates 2023/24
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TOURISM SECTOR STRATEGY

TOURISM DEVELOPMENT — Disbursements represent expenditures for preparing land development plans, survey costs, and costs of developing land for sale and tenure disposition to resort developers. Administration costs are funded through the ministry's voted appropriations.

Disbursements	600	600
Receipts	—	—
Net Cash Requirement (Source)	600	600

MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE

The mission of the Ministry of Transportation and Infrastructure is to create an integrated and safe transportation network that incorporates all modes of transport, reflects regional priorities, and provides a strong foundation for economic growth; and to maintain and improve the provincial highway system, ensuring the safe and efficient movement of people and goods provincially, nationally, and internationally.

MINISTRY SUMMARY

(\$000)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 45 — Ministry Operations	955,980	1,020,919
OPERATING EXPENSES	955,980	1,020,919
CAPITAL EXPENDITURES ²	5,005	5,261
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE

SUMMARY BY CORE BUSINESS

(\$000)

	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
OPERATING EXPENSES				
Core Business				
Transportation and Infrastructure Improvements	29,258	2,720,218	(2,689,785)	30,433
Public Transportation	344,255	2,239,945	(1,889,510)	350,435
Highway Operations	556,555	728,245	(115,369)	612,876
Commercial Transportation Regulation	3,283	16,773	(14,441)	2,332
Executive and Support Services	22,629	35,576	(10,733)	24,843
TOTAL OPERATING EXPENSES	955,980	5,740,757	(4,719,838)	1,020,919
CAPITAL EXPENDITURES				
Core Business				
Highway Operations	5,005	5,261	—	5,261
TOTAL	5,005	5,261	—	5,261

MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 45 — MINISTRY OPERATIONS

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

TRANSPORTATION AND INFRASTRUCTURE IMPROVEMENTS

Voted Appropriations	Estimates 2022/23	Estimates 2023/24
Transportation Policy and Programs	26,032	26,708
Transportation Investments	1	1
Partnerships	1	1
Port and Airport Development	2,346	2,661
Enhancing Economic Development	878	1,062
	<u>29,258</u>	<u>30,433</u>

Voted Appropriations Description: This sub-vote provides for Transportation Policy and Programs, Transportation Investments, Partnerships, Port and Airport Development, and Enhancing Economic Development. Major activities include transportation and corporate policy, cross-government initiatives, the development of legislation, and integrated multi-modal transportation planning; capital program development and monitoring; integrated multi-modal corridor investment strategies; quality management; access management; direction and management of projects; engineering, design, survey, construction, reconstruction, and land and property acquisition for provincial transportation assets, transit-oriented developments, and infrastructure; asset preservation, including roads and bridges; surfacing, rehabilitation, replacement, seismic retrofit, and safety improvements; rehabilitation of ferries and ferry landings; electrical installations and upgrades; minor roadwork; development and monitoring of public-private partnerships; land base and property management, including port and airport *Land Act* and other tenures; and managing funding to communities to build and improve infrastructure that contributes to their sustainable development. This sub-vote also provides for transfers to other parties to support transportation initiatives. Costs may be recovered from ministries, the BC Transportation Financing Authority and other Crown corporations, other levels of government, agencies, organizations, individuals, and private sector partners for activities described within this sub-vote.

PUBLIC TRANSPORTATION

Voted Appropriations	Estimates 2022/23	Estimates 2023/24
Public Transit	143,608	149,735
Coastal Ferry Services	200,647	200,700
	<u>344,255</u>	<u>350,435</u>

Voted Appropriations Description: This sub-vote provides for annual government contributions and payments towards Public Transit and Coastal Ferry Services, including costs incurred for providing public passenger and transportation services in, and between, various communities throughout the province. This sub-vote also includes provincial investments in transit capital infrastructure and operating expenses. Costs may be recovered from ministries, the BC Transportation Financing Authority and other Crown corporations, other levels of government, agencies, organizations, individuals, and private sector partners for activities described within this sub-vote.

HIGHWAY OPERATIONS

Voted Appropriations	Estimates 2022/23	Estimates 2023/24
Maintenance and Operations	517,506	570,858
Commercial Vehicle Safety and Enforcement	28,379	31,228
Inland Ferries	10,670	10,790
	<u>556,555</u>	<u>612,876</u>

Voted Appropriations Description: This sub-vote provides for Maintenance and Operations, Commercial Vehicle Safety and Enforcement, and Inland Ferries. Major activities include regional, district, and headquarters operations support; avalanche control; rock slope stabilization; traffic operations; development approvals; engineering; inspection station operations; the development, administration, and enforcement of commercial transport road safety programs and vehicle inspection and standards programs, truck licensing programs, passenger transportation services and operations; payments for maintenance of highways, roads, bridge structures, ferries, and tunnels; payments for pavement marking, electrical maintenance, and performance payments; the operation and maintenance of inland ferries and terminals and related infrastructure; and transfers to other parties. Costs may be recovered from ministries, the BC Transportation Financing Authority and other Crown corporations, other levels of government, agencies, organizations, individuals, and private sector partners for activities described within this sub-vote.

MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
COMMERCIAL TRANSPORTATION REGULATION		
Voted Appropriations		
Container Trucking Commissioner	1	1
Passenger Transportation Board	890	502
Passenger Transportation Branch	2,392	1,829
	<u>3,283</u>	<u>2,332</u>

Voted Appropriations Description: This sub-vote provides for the offices of the Container Trucking Commissioner, Passenger Transportation Board, and Passenger Transportation Branch and for costs associated with the administration of the *Container Trucking Act* and the *Passenger Transportation Act*. The Container Trucking Commissioner issues, audits, and enforces container trucking licences, sets container trucking rates, oversees key drayage industry activities, and facilitates ongoing policy and regulatory review. The Passenger Transportation Board reviews and 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 reviews and approves applications for 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 programs and agencies, provides overall provincial coordination and direction for enforcement and compliance activities against both licensed and unlicensed operators. This sub-vote also provides for transfers to other parties to support accessible passenger transportation programs. Costs may be recovered from ministries, other levels of government, agencies, organizations, individuals, and private sector partners for activities described within this sub-vote.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations		
Ministers' Offices	1,011	1,082
Corporate Services	21,618	23,761
	<u>22,629</u>	<u>24,843</u>

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Transportation and Infrastructure and the Minister of State for Infrastructure and Transit; the deputy minister's office; and services to support program delivery, including finance, administration, strategic human resources, service planning and performance measurement, information technology and management, oversight of Crown corporations, and facilities management. Costs may be recovered from ministries, the BC Transportation Financing Authority and other Crown corporations, other levels of government, agencies, organizations, individuals, and private sector partners for activities described within this sub-vote.

VOTE 45 — MINISTRY OPERATIONS	955,980	1,020,919
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MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	151,207	171,668
Operating Costs	3,710,640	4,915,537
Government Transfers	400,940	666,312
Other Expenses	1,160	1,161
Internal Recoveries	(13,657)	(13,921)
External Recoveries	(3,294,310)	(4,719,838)
TOTAL OPERATING EXPENSES	<u>955,980</u>	<u>1,020,919</u>

MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP

The mission of the Ministry of Water, Land and Resource Stewardship is to integrate land and natural resource management, including objective setting for land and marine environments, effectively managing cumulative effects, and advancing reconciliation with Indigenous Peoples, environmental sustainability, and economic growth.

MINISTRY SUMMARY

(\$000)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 46 — Ministry Operations	103,747	124,009
OPERATING EXPENSES	103,747	124,009
CAPITAL EXPENDITURES ²	245	3
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP

SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
Core Business				
Land Use Policy and Planning and Ecosystems	55,032	60,291	(2,826)	57,465
Water, Fisheries and Coastal Policy and Planning	7,917	10,972	(617)	10,355
Natural Resource Information and Digital Services	19,731	27,902	(1,677)	26,225
Reconciliation and Natural Resource Sector Policy	1,835	3,256	(2)	3,254
Natural Resource Sector Secretariat	4,396	6,955	(2)	6,953
Executive and Support Services	14,836	19,759	(2)	19,757
TOTAL OPERATING EXPENSES	103,747	129,135	(5,126)	124,009
CAPITAL EXPENDITURES				
Core Business				
Executive and Support Services	245	3	—	3
TOTAL	245	3	—	3

MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP

VOTE DESCRIPTIONS
(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 46 — MINISTRY OPERATIONS

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Land Use Policy and Planning and Ecosystems; Water, Fisheries and Coastal Policy and Planning; Natural Resource Information and Digital Services; Reconciliation and Natural Resource Sector Policy; Natural Resource Sector Secretariat; and Executive and Support Services.

LAND USE POLICY AND PLANNING AND ECOSYSTEMS

Voted Appropriation	Estimates 2022/23	Estimates 2023/24
Land Use Policy and Planning and Ecosystems	55,032	57,465

Voted Appropriation Description: This sub-vote provides for land use planning activities and initiatives; species at risk recovery; effectiveness monitoring and reporting on activities and outcomes related to this sub-vote; cumulative effects management; terrestrial resource stewardship activities, including legislation, policies, management, governance frameworks, protection, restoration, inventorying, enhancing, maintaining, and practices in relation to wildlife and habitat, invasive species, ecosystems, and biodiversity; supporting and leading research, science, and threat abatement programs to support conservation, management, and protection of all natural resource values; supporting and leading outreach programs to integrate natural resource management into industry, municipal, and regional planning and development programs; and promoting Indigenous communities’, public and stakeholder awareness and understanding of the state and wise use of water and natural resources. This sub-vote also provides for acquisition, collection, recording, management, interpretation, standardization, and coordination of natural resource related inventories and data within the ministry and from other ministries; provision of social science expertise and services in economic and survey methodology; leadership and support of Indigenous initiatives and forums; and the operation of regional offices that support the delivery of activities related to this vote and provide client assistance with access to natural resource organizations. Costs may be recovered from ministries, other entities within government, Crown agencies, other levels of government, and parties external to government for activities described within this sub-vote.

WATER, FISHERIES AND COASTAL POLICY AND PLANNING

Voted Appropriation	Estimates 2022/23	Estimates 2023/24
Water, Fisheries and Coastal Policy and Planning	7,917	10,355

Voted Appropriation Description: This sub-vote provides for the management and protection of the province’s surface and ground water and ecosystems, and aquatic resource stewardship activities, including legislation, policies, planning, management, governance frameworks, protection, restoration, inventorying, enhancing, maintaining, and practices in relation to the conservation and management of aquatic biodiversity, fish species and their habitats, aquatic invasive species, and aquatic ecosystems; supporting and leading research, science, and threat abatement programs to support conservation, management, and protection of all aquatic natural resource values, such as the aquatic invasive species defence program; aquatic species at risk recovery; supporting and leading outreach programs to integrate water management into industry, municipal, and regional planning and development programs; promoting Indigenous communities’, public and stakeholder awareness and understanding of the state and wise use of water; acquisition, collection, recording, management, interpretation, standardization, and coordination of water and natural resource related inventories and data within the ministry and from other ministries; and transboundary waters management. This sub-vote also provides for coastal and marine planning and policy; fisheries, seafood and aquaculture related activities, including planning, establishing, and ensuring program compliance with federal-provincial agreements and legislation related to a competitive and profitable fishery and aquaculture sector; and legislation, planning, policy, and regulatory development. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, licensees, and individuals for activities described within this sub-vote.

NATURAL RESOURCE INFORMATION AND DIGITAL SERVICES

Voted Appropriation	Estimates 2022/23	Estimates 2023/24
Natural Resource Information and Digital Services	19,731	26,225

Voted Appropriation Description: This sub-vote provides for corporate governance, planning, and management in relation to information management/information technology innovation, transformation, and service delivery for the natural resource ministries. This sub-vote also provides for acquisition and creation of provincial resource and base-mapping information and geospatial services; leadership, services, advice, and support in relation to digital services of information management/information technology and business processes; library services to the natural resource sector; and development of environmental information and related information management systems both internal and external to the ministry. Costs may be recovered from ministries, other levels of government, and parties external to government for activities described within this sub-vote.

MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
RECONCILIATION AND NATURAL RESOURCE SECTOR POLICY		
Voted Appropriation		
Reconciliation and Natural Resource Sector Policy	1,835	3,254

Voted Appropriation Description: This sub-vote provides for leadership and support in areas of strategic and cross-sector policy, including legislation, planning, and policy development; leadership and support in areas related to natural resource sector commitments to reconciliation with First Nations, including developing First Nations related natural resource policy, guidance, and procedures to meet legal obligations and enhance First Nations participation in land and marine environment management and the natural resource economy; and developing policy and guidance. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

NATURAL RESOURCE SECTOR SECRETARIAT

Voted Appropriation		
Natural Resource Sector Secretariat	4,396	6,953

Voted Appropriation Description: This sub-vote provides for ministry and sector business innovation activities, including strategic planning, systems planning, business process review and improvement and planning, and internal sector communications; legislation and policy analysis and development; coordination of intergovernmental relations; coordination and change management activities; program evaluation; socio-economic and regulatory impact analysis; and investment reporting. This sub-vote also provides for support of sector governance structures and other services provided to other natural resource ministries. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for activities described within this sub-vote.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations		
Minister's Office	614	863
Corporate Services	14,222	18,894
	14,836	19,757

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Water, Land and Resource Stewardship; the Parliamentary Secretary for Fisheries and Aquaculture; the Parliamentary Secretary for Watershed Restoration; executive and executive support, including the deputy minister's office, corporate administration, executive direction to the ministry, finance, strategic human resources, asset and infrastructure, information and privacy, legislation, and initiatives; legal and litigation support services; and corporate services provided to other natural resource ministries. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for activities described within this sub-vote.

VOTE 46 — MINISTRY OPERATIONS	103,747	124,009
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MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	105,844	122,438
Operating Costs	37,046	27,022
Government Transfers	12,488	23,537
Other Expenses	1,767	1,780
Internal Recoveries	(50,227)	(45,642)
External Recoveries	(3,171)	(5,126)
TOTAL OPERATING EXPENSES	103,747	124,009

MANAGEMENT OF PUBLIC FUNDS AND DEBT

SUMMARY
(*\$000*)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATION		
Vote 47 — Management of Public Funds and Debt	1,378,388	1,308,553
OPERATING EXPENSES	1,378,388	1,308,553
CAPITAL EXPENDITURES ²	—	—
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 *Estimates*. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

MANAGEMENT OF PUBLIC FUNDS AND DEBT

SUMMARY BY CORE BUSINESS

(\$000)

OPERATING EXPENSES	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
Core Business				
Cost of Borrowing for Government Operating and Capital Funding	1,378,385	1,309,423	(873)	1,308,550
Cost of Borrowing for Relending to Government Bodies	1	1,839,816	(1,839,815)	1
Cost of Financial Agreements Entered into on Behalf of Government Bodies	1	1	—	1
Cost of Warehouse Borrowing Program	1	90,715	(90,714)	1
TOTAL OPERATING EXPENSES	<u>1,378,388</u>	<u>3,239,955</u>	<u>(1,931,402)</u>	<u>1,308,553</u>

MANAGEMENT OF PUBLIC FUNDS AND DEBT

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 47 — MANAGEMENT OF PUBLIC FUNDS AND DEBT
(Minister of Finance)

This vote provides for the programs, operations, and other activities described in the voted appropriations under the following core businesses: Cost of Borrowing for Government Operating and Capital Funding, Cost of Borrowing for Relending to Government Bodies, Cost of Financial Agreements Entered into on Behalf of Government Bodies, and Cost of Warehouse Borrowing Program.

COST OF BORROWING FOR GOVERNMENT OPERATING AND CAPITAL FUNDING (NET OF RECOVERIES)**Voted Appropriation**

Cost of Borrowing for Government Operating and Capital Funding	<u>1,378,385</u>	<u>1,308,550</u>
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Voted Appropriation Description: This sub-vote provides for interest and all other costs, expenses, charges, and fees associated with debt arising from borrowings or other credit arrangements. These include amounts required to be paid in respect of 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 funding purposes. This sub-vote also provides for the cost of cash-flow management of the Consolidated Revenue Fund, payment services resulting from borrowing activities, costs associated with business continuation planning in relation to debt management and banking and cash management functions, and management and administration of the rights and obligations of the government under agreements and other arrangements relating to government mortgages and other interests and investments. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives, revenue earned from funds invested as a result of borrowing under this sub-vote, sinking fund investments, prefunding operations, and matched book transactions are offset against the related expenditure.

COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES (NET OF RECOVERIES)**Voted Appropriation**

Cost of Borrowing for Relending to Government Bodies	<u>1</u>	<u>1</u>
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Voted Appropriation Description: This sub-vote provides for interest and all other costs, expenses, charges, and fees associated with debt arising from borrowings or other credit arrangements, including amounts required to be paid in respect of 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**

Cost of Financial Agreements Entered into on Behalf of Government Bodies	<u>1</u>	<u>1</u>
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Voted Appropriation Description: This sub-vote provides for all costs, expenses, charges, and fees associated with, including amounts required to be paid in respect of, 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, including amounts to be paid in respect of, commodity derivatives entered into by the government with or on behalf of the 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 authorized organizations.

MANAGEMENT OF PUBLIC FUNDS AND DEBT

VOTE DESCRIPTIONS
(*\$000*)

	Estimates 2022/23	Estimates 2023/24
COST OF WAREHOUSE BORROWING PROGRAM (NET OF RECOVERIES)		
Voted Appropriation		
Cost of Warehouse Borrowing Program	<u>1</u>	<u>1</u>

Voted Appropriation Description: This sub-vote provides for interest and all other costs, expenses, charges, and fees associated with debt issued in advance of requirements, including amounts required to be paid in respect of related financial agreements (such as interest rate and currency swaps and forward rate agreements). 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 offset interest and other costs 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.

VOTE 47 — MANAGEMENT OF PUBLIC FUNDS AND DEBT	1,378,388	1,308,553
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GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Other Expenses	2,810,133	3,239,955
External Recoveries	(1,431,745)	(1,931,402)
TOTAL OPERATING EXPENSES	<u>1,378,388</u>	<u>1,308,553</u>

OTHER APPROPRIATIONS

SUMMARY

(\$000)

	Estimates 2022/23 ¹	Estimates 2023/24
VOTED APPROPRIATIONS		
Vote 48 — Contingencies (All Ministries) and New Programs	4,848,000	5,500,000
Vote 49 — Capital Funding	3,733,581	4,539,987
Vote 50 — Commissions on Collection of Public Funds	1	1
Vote 51 — Allowances for Doubtful Revenue Accounts	1	1
Vote 52 — Tax Transfers	2,044,000	3,159,000
Vote 53 — Electoral Boundaries Commission	2,194	147
Vote 54 — Forest Practices Board	3,896	3,986
OPERATING EXPENSES	10,631,673	13,203,122
CAPITAL EXPENDITURES ²	125,150	100,000
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ³	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ⁴	—	—

NOTES

¹ For comparative purposes, figures shown for the 2022/23 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of the 2023/24 Estimates. A reconciliation of restated operating expenses and capital expenditures is presented in Schedule A.

² A listing of estimated capital expenditures by ministry is presented in Schedule C.

³ A summary of loans, investments and other requirements by ministry is presented in Schedule D.

⁴ A summary of revenue collected for, and transferred to, other entities by ministry is presented in Schedule E.

OTHER APPROPRIATIONS

SUMMARY BY VOTE

(\$000)

	2022/23	2023/24 ESTIMATES		
	Net	Gross	External Recoveries	Net
OPERATING EXPENSES				
Voted Appropriations				
Contingencies (All Ministries) and New Programs	4,848,000	5,500,001	(1)	5,500,000
Capital Funding	3,733,581	4,539,994	(7)	4,539,987
Commissions on Collection of Public Funds	1	87,819	(87,818)	1
Allowances for Doubtful Revenue Accounts	1	61,027	(61,026)	1
Tax Transfers	2,044,000	3,159,000	—	3,159,000
Electoral Boundaries Commission	2,194	147	—	147
Forest Practices Board	3,896	3,988	(2)	3,986
TOTAL OPERATING EXPENSES	10,631,673	13,351,976	(148,854)	13,203,122
CAPITAL EXPENDITURES				
Voted Appropriations				
Contingencies (All Ministries) and New Programs	125,150	100,000	—	100,000
TOTAL	125,150	100,000	—	100,000

OTHER APPROPRIATIONS

VOTE DESCRIPTIONS

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 48 — CONTINGENCIES (ALL MINISTRIES) AND NEW PROGRAMS
(Minister of Finance)

This vote provides for 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 funding related to pandemic response and economic recovery, new initiatives under the CleanBC plan, ex gratia payments, and the funding of new programs initiated during the fiscal year. Costs may be recovered from the federal government and other parties external to the provincial government for activities funded by this vote.

OPERATING EXPENSES

General Programs	2,800,000	4,200,000
Pandemic Recovery	2,000,000	1,000,000
CleanBC	48,000	300,000
	<u>4,848,000</u>	<u>5,500,000</u>

CAPITAL EXPENDITURES

Project Reserves	<u>125,150</u>	<u>100,000</u>
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VOTE 49 — CAPITAL FUNDING

(Minister of Education and Child Care; Minister of Health; Minister of Housing;

Minister of Post-Secondary Education and Future Skills; Minister of Tourism, Arts, Culture and Sport; and Minister of Finance)

This vote provides for government transfers to government organizations as defined in the *Budget Transparency and Accountability Act* for their capital expenditures, including the costs of land acquisition; new facility acquisition and construction; and existing facility renovation, improvement, and maintenance. Government transfers may only be made under this vote by the Minister of Education and Child Care; the Minister of Health; the Minister of Housing; the Minister of Post-Secondary Education and Future Skills; and the Minister of Tourism, Arts, Culture and Sport to government organizations whose operations fall within the respective portfolios of those ministers. The Minister of Finance may make government transfers under this vote to any government organization. The amount of this vote is allocated among responsible ministers as set out below. Treasury Board, by directive, may reallocate the amounts among these classes of government organizations to meet government priorities. Reallocation of these amounts constitutes a revision to the expected results for the ministers impacted, which must be made public within 90 days. In addition to these allocations, the Minister of Finance has statutory authority to make capital grants to any government organization, and other votes may also provide for transfers to government organizations for their capital expenditures. Costs may be recovered from other levels of government contributing to capital expenditures for which transfers may be made under this vote.

OPERATING EXPENSES

Schools (Minister of Education and Child Care)	930,347	864,898
Health Facilities (Minister of Health)	1,656,542	2,104,236
Housing (Minister of Housing)	433,225	563,460
Post-secondary Institutions (Minister of Post-Secondary Education and Future Skills)	547,521	818,635
British Columbia Pavilion Corporation (Minister of Tourism, Arts, Culture and Sport)	10,000	10,000
Royal British Columbia Museum (Minister of Tourism, Arts, Culture and Sport)	55,946	78,758
Other Capital Projects (Minister of Finance)	100,000	100,000
	<u>3,733,581</u>	<u>4,539,987</u>

OTHER APPROPRIATIONS

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
VOTE 50 — COMMISSIONS ON COLLECTION OF PUBLIC FUNDS		
Minister of Agriculture and Food		
Attorney General		
Minister of Children and Family Development		
Minister of Citizens' Services		
Minister of Education and Child Care		
Minister of Emergency Management and Climate Readiness		
Minister of Energy, Mines and Low Carbon Innovation		
Minister of Environment and Climate Change Strategy		
Minister of Finance		
Minister of Forests		
Minister of Health		
Minister of Housing		
Minister of Indigenous Relations and Reconciliation		
Minister of Jobs, Economic Development and Innovation		
Minister of Labour		
Minister of Mental Health and Addictions		
Minister of Municipal Affairs		
Minister of Post-Secondary Education and Future Skills		
Minister of Public Safety and Solicitor General		
Minister of Social Development and Poverty Reduction		
Minister of Tourism, Arts, Culture and Sport		
Minister of Transportation and Infrastructure		
Minister of Water, Land and Resource Stewardship		

This vote provides for 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 Minister of Finance and the Ministry of Attorney General. The fees and commissions are deducted from the gross amount of revenues and accounts collected on behalf of government by means of a recovery to the vote.

OPERATING EXPENSES		
Ministry of Agriculture and Food	1	1
Ministry of Attorney General	400	400
Ministry of Children and Family Development	1	1
Ministry of Citizens' Services	1	1
Ministry of Education and Child Care	1	1
Ministry of Emergency Management and Climate Readiness	—	1
Ministry of Energy, Mines and Low Carbon Innovation	1	1
Ministry of Environment and Climate Change Strategy	1	1
Ministry of Finance	69,000	80,000
Ministry of Forests	1,531	1,246
Ministry of Health	895	945
Ministry of Housing	—	1
Ministry of Indigenous Relations and Reconciliation	1	1
Ministry of Jobs, Economic Development and Innovation	1	1
Ministry of Labour	1	1
Ministry of Mental Health and Addictions	1	1
Ministry of Municipal Affairs	1	1
Ministry of Post-Secondary Education and Future Skills	1	1
Ministry of Public Safety and Solicitor General	4,341	4,730
Ministry of Social Development and Poverty Reduction	480	480
Ministry of Tourism, Arts, Culture and Sport	1	1
Ministry of Transportation and Infrastructure	1	1
Ministry of Water, Land and Resource Stewardship	1	1
Recoveries	(76,661)	(87,817)
	<u>1</u>	<u>1</u>

OTHER APPROPRIATIONS

VOTE DESCRIPTIONS

(\$000)

	Estimates 2022/23	Estimates 2023/24
VOTE 51 — ALLOWANCES FOR DOUBTFUL REVENUE ACCOUNTS		
Minister of Agriculture and Food		
Attorney General		
Minister of Children and Family Development		
Minister of Citizens' Services		
Minister of Education and Child Care		
Minister of Emergency Management and Climate Readiness		
Minister of Energy, Mines and Low Carbon Innovation		
Minister of Environment and Climate Change Strategy		
Minister of Finance		
Minister of Forests		
Minister of Health		
Minister of Housing		
Minister of Indigenous Relations and Reconciliation		
Minister of Jobs, Economic Development and Innovation		
Minister of Labour		
Minister of Mental Health and Addictions		
Minister of Municipal Affairs		
Minister of Post-Secondary Education and Future Skills		
Minister of Public Safety and Solicitor General		
Minister of Social Development and Poverty Reduction		
Minister of Tourism, Arts, Culture and Sport		
Minister of Transportation and Infrastructure		
Minister of Water, Land and Resource Stewardship		

This vote provides for allowances for doubtful collection of revenue accounts owed to the government as authorized under various statutes/regulations. The allowances for doubtful collections of revenue accounts are deducted from gross revenues by means of a recovery to the vote.

OPERATING EXPENSES

Ministry of Agriculture and Food	1	1
Ministry of Attorney General	2,437	2,437
Ministry of Children and Family Development	50	50
Ministry of Citizens' Services	1	1
Ministry of Education and Child Care	1	1
Ministry of Emergency Management and Climate Readiness	—	1
Ministry of Energy, Mines and Low Carbon Innovation	1	1
Ministry of Environment and Climate Change Strategy	50	50
Ministry of Finance	33,399	35,000
Ministry of Forests	5,602	5,601
Ministry of Health	4,506	4,501
Ministry of Housing	1	1
Ministry of Indigenous Relations and Reconciliation	1	1
Ministry of Jobs, Economic Development and Innovation	1	1
Ministry of Labour	1	1
Ministry of Mental Health and Addictions	1	1
Ministry of Municipal Affairs	1	1
Ministry of Post-Secondary Education and Future Skills	1	1
Ministry of Public Safety and Solicitor General	5,534	5,334
Ministry of Social Development and Poverty Reduction	8,029	8,029
Ministry of Tourism, Arts, Culture and Sport	1	1
Ministry of Transportation and Infrastructure	10	10
Ministry of Water, Land and Resource Stewardship	1	1
Recoveries	(59,629)	(61,025)
	<u>1</u>	<u>1</u>

OTHER APPROPRIATIONS**VOTE DESCRIPTIONS**

(\$000)

Estimates 2022/23	Estimates 2023/24
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**VOTE 52 — TAX TRANSFERS
(Minister of Finance)**

This vote provides for payment of refundable tax credits under the *Income Tax Act*. The BC Family Bonus program included in Other Personal Income Tax Credits also incorporates amounts paid to the federal government for administering the program.

OPERATING EXPENSES

Climate Action Tax Credit	363,000	757,000
BC Family Benefit	425,000	463,000
Renters Tax Credit	—	309,000
Sales Tax Credit	50,000	50,000
Small Business Venture Capital Tax Credit	33,000	40,000
Other Personal Income Tax Credits	116,000	196,000
Film and Television Tax Credit	120,000	152,500
Production Services Tax Credit	714,800	890,300
Scientific Research and Experimental Development Tax Credit	97,300	96,300
Interactive Digital Media Tax Credit	80,000	110,000
Clean Buildings Tax Credit	2,000	20,000
Other Corporate Income Tax Credits	42,900	74,900
	<u>2,044,000</u>	<u>3,159,000</u>

**VOTE 53 — ELECTORAL BOUNDARIES COMMISSION
(Attorney General)**

This vote provides for the operation of the Electoral Boundaries Commission established under the Electoral Boundaries Commission Act. The independent and non-partisan commission will make proposals to the Legislative Assembly as to the area, boundaries, and names for the electoral districts of British Columbia for use in provincial elections.

OPERATING EXPENSES

Electoral Boundaries Commission	<u>2,194</u>	<u>147</u>
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OTHER APPROPRIATIONS**VOTE DESCRIPTIONS**

(\$000)

Estimates 2022/23	Estimates 2023/24
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VOTE 54 — FOREST PRACTICES BOARD
(Minister of Forests)

This vote provides for the operations of the Forest Practices Board, including independent audits and special investigations of forest and range practices, investigation of public complaints, and administrative appeals. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, and organizations for activities described within this vote.

OPERATING EXPENSES

Forest Practices Board	<u>3,896</u>	<u>3,986</u>
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GROUP ACCOUNT CLASSIFICATION SUMMARY**GROUP ACCOUNT CLASSIFICATION**

Salaries and Benefits	3,136	2,657
Operating Costs	2,954	1,476
Government Transfers	5,777,581	7,698,987
Other Expenses	4,984,305	5,648,857
Internal Recoveries	(1)	(1)
External Recoveries	(136,302)	(148,854)
TOTAL OPERATING EXPENSES	<u>10,631,673</u>	<u>13,203,122</u>

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SCHEDULES

- A – General Fund Operating Expenses and Capital Expenditures Reconciliation – 2022/23
 - B – General Fund Special Accounts Summary
 - C – Financing Transactions – Capital Expenditures
 - D – Financing Transactions – Loans, Investments and Other Requirements
 - E – Financing Transactions – Revenue Collected for, and Transferred to, Other Entities
 - F – Summary of Ministerial Accountability for Operating Expenses
 - G – Estimated Consolidated Revenue Fund Operating Result
 - H – Major Service Delivery Agencies Estimated Revenues and Expenses
 - I – Estimated Taxpayer-supported Staff Utilization (FTEs)
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ESTIMATES, 23/24

GENERAL FUND
OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2022/23¹

Schedule A

	Operating Expenses (\$000)	Capital Expenditures (\$000)
Attorney General		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	1,374,030	15,087
Transfer from Ministry of Public Safety and Solicitor General		
Reassignment of staff and funding	1,945	—
Transfer to Ministry of Citizens' Services		
Centralization of building occupancy charges funding	(82)	—
Transfer to Ministry of Housing		
December 2022 Government Reorganization	(667,012)	—
Reassignment of staff and funding	(123)	—
Transfer to Ministry of Post-Secondary Education and Future Skills		
December 2022 Government Reorganization	(572)	—
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>708,186</u>	<u>15,087</u>
Children and Family Development		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	1,742,045	1,000
Transfer to Ministry of Post-Secondary Education and Future Skills		
Reassignment of grant funding	(1,400)	—
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>1,740,645</u>	<u>1,000</u>
Citizens' Services		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	656,645	464,010
Transfer from Ministry of Attorney General		
Centralization of building occupancy charges funding	82	—
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>656,727</u>	<u>464,010</u>
Emergency Management and Climate Readiness		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	—	—
Transfer from Ministry of Public Safety and Solicitor General		
December 2022 Government Reorganization	479,095	495
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>479,095</u>	<u>495</u>
Environment and Climate Change Strategy		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	367,946	42,914
Transfer from Ministry of Forests		
Reassignment of staff and funding	453	—
Transfer from Ministry of Water, Land and Resource Stewardship		
Reassignment of staff and funding	3,136	—
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>371,535</u>	<u>42,914</u>
Finance		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	1,221,177	302
Transfer from Ministry of Forests		
December 2022 Government Reorganization	—	—
Transfer from Ministry of Health		
Reassignment of staff and funding	153	—
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>1,221,330</u>	<u>302</u>

¹ The December 2022 government reorganization transfers reflect the reallocation of resources as a result of a *Constitution Act* Order in Council. All other transfers or adjustments were initiated by ministries.

GENERAL FUND
OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2022/23¹

Schedule A

	Operating Expenses <i>(\$000)</i>	Capital Expenditures <i>(\$000)</i>
Forests		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	832,516	79,182
Transfer to Ministry of Environment and Climate Change Strategy		
Reassignment of staff and funding	(453)	—
Transfer to Ministry of Finance		
December 2022 Government Reorganization	—	—
Transfer to Ministry of Tourism, Arts, Culture and Sport		
Reassignment of funding	(14)	—
Transfer to Ministry of Water, Land and Resource Stewardship		
Reassignment of staff and funding	(7,756)	—
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>824,293</u>	<u>79,182</u>
Health		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	25,455,895	30
Transfer from Ministry of Social Development and Poverty Reduction		
Reassignment of grant funding	4,551	—
Transfer to Ministry of Finance		
Reassignment of staff and funding	(153)	—
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>25,460,293</u>	<u>30</u>
Housing		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	—	—
Transfer from Ministry of Attorney General		
December 2022 Government Reorganization	667,012	—
Reassignment of staff and funding	123	—
Transfer from Ministry of Jobs, Economic Development and Innovation		
December 2022 Government Reorganization	17	—
Transfer from Ministry of Municipal Affairs		
December 2022 Government Reorganization	2,198	—
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>669,350</u>	<u>—</u>
Indigenous Relations and Reconciliation		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	177,919	3
Transfer to Ministry of Water, Land and Resource Stewardship		
Reassignment of grant funding	(7,300)	—
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>170,619</u>	<u>3</u>
Jobs, Economic Development and Innovation (formerly Jobs, Economic Recovery and Innovation)		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	110,926	3
Transfer to Ministry of Housing		
December 2022 Government Reorganization	(17)	—
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>110,909</u>	<u>3</u>

¹ The December 2022 government reorganization transfers reflect the reallocation of resources as a result of a *Constitution Act* Order in Council. All other transfers or adjustments were initiated by ministries.

ESTIMATES, 23/24

GENERAL FUND
OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2022/23¹

Schedule A

	Operating Expenses <i>(\$000)</i>	Capital Expenditures <i>(\$000)</i>
Municipal Affairs		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	259,814	2,354
Transfer from Ministry of Water, Land and Resource Stewardship		
Reassignment of staff and funding	181	—
Transfer to Ministry of Housing		
December 2022 Government Reorganization	(2,198)	—
Transfer to Ministry of Post-Secondary Education and Future Skills		
December 2022 Government Reorganization	(1,380)	—
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>256,417</u>	<u>2,354</u>
Post-Secondary Education and Future Skills (formerly Advanced Education and Skills Training)		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	2,612,688	504
Transfer from Ministry of Attorney General		
December 2022 Government Reorganization	572	—
Transfer from Ministry of Children and Family Development		
Reassignment of grant funding	1,400	—
Transfer from Ministry of Municipal Affairs		
December 2022 Government Reorganization	1,380	—
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>2,616,040</u>	<u>504</u>
Public Safety and Solicitor General		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	1,393,726	3,664
Transfer to Ministry of Attorney General		
Reassignment of staff and funding	(1,945)	—
Transfer to Ministry of Emergency Management and Climate Readiness		
December 2022 Government Reorganization	(479,095)	(495)
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>912,686</u>	<u>3,169</u>
Social Development and Poverty Reduction		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	4,456,033	1,822
Transfer to Ministry of Health		
Reassignment of grant funding	(4,551)	—
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>4,451,482</u>	<u>1,822</u>
Tourism, Arts, Culture and Sport		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	173,385	3
Transfer from Ministry of Forests		
Reassignment of funding	14	—
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>173,399</u>	<u>3</u>

¹ The December 2022 government reorganization transfers reflect the reallocation of resources as a result of a *Constitution Act* Order in Council. All other transfers or adjustments were initiated by ministries.

GENERAL FUND
OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2022/23¹

Schedule A

	Operating Expenses <i>(\$000)</i>	Capital Expenditures <i>(\$000)</i>
Water, Land and Resource Stewardship (formerly Land, Water and Resource Stewardship)		
Total Operating Expenses and Capital Expenditures — 2022/23 Estimates	92,008	245
Transfer from Ministry of Forests		
Reassignment of staff and funding	7,756	—
Transfer from Ministry of Indigenous Relations and Reconciliation		
Reassignment of grant funding	7,300	—
Transfer to Ministry of Environment and Climate Change Strategy		
Reassignment of staff and funding	(3,136)	—
Transfer to Ministry of Municipal Affairs		
Reassignment of staff and funding	(181)	—
Total Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>103,747</u>	<u>245</u>
All Special Offices, Ministries and Other Appropriations		
Total General Fund Operating Expenses and Capital Expenditures — 2022/23 Estimates	62,565,000	754,674
Total Transfers from Special Offices, Ministries and Other Appropriations	1,177,368	495
Total Transfers to Special Offices, Ministries and Other Appropriations	(1,177,368)	(495)
Total General Fund Operating Expenses and Capital Expenditures — 2022/23 Restated	<u>62,565,000</u>	<u>754,674</u>

¹ The December 2022 government reorganization transfers reflect the reallocation of resources as a result of a *Constitution Act* Order in Council. All other transfers or adjustments were initiated by ministries.

ESTIMATES, 23/24

GENERAL FUND SPECIAL ACCOUNTS SUMMARY

Schedule B

(for the Fiscal Year Ending March 31, 2024)
(\$000)

	Spending Authority Available April 1, 2023	Operating Transactions		Transfer from (to) General Fund ²	Financing Transactions Receipts (Disbursements)	Capital Expense	Working Capital Adjustment ³	Spending Authority Available March 31, 2024
		Revenue	Expense					
Special Accounts¹								
BC Arts and Culture Endowment special account	9,657	4,830	(4,230)	—	—	—	—	10,257
BC Timber Sales Account	795,757	274,430	(236,929)	(200,000)	(89,131)	(41,107)	100,584	603,604
British Columbia Training and Education Savings Program	447,528	19,054	(30,001)	—	—	—	—	436,581
Civil Forfeiture Account	6,009	—	(409)	—	—	—	—	5,600
Corrections Work Program Account	2,068	1,350	(1,281)	—	—	—	60	2,197
Criminal Asset Management Fund	2,426	—	—	—	—	—	—	2,426
Crown Land special account	50,000	103,156	(500)	(102,656)	—	—	—	50,000
First Citizens Fund	756	1,716	(1,716)	—	—	—	—	756
First Nations Clean Energy Business Fund special account	13,233	8,044	(8,044)	—	—	—	—	13,233
Forest Stand Management Fund	13,826	—	—	—	—	—	—	13,826
Health Special Account	—	147,250	(147,250)	—	—	—	—	—
Housing Endowment Fund special account	94,484	12,884	(12,884)	—	—	—	—	94,484
Housing Priority Initiatives special account	408,981	1,042,010	(1,042,010)	—	—	—	—	408,981
Innovative Clean Energy Fund special account	8,699	7,000	(10,128)	—	—	—	—	5,571
Insurance and Risk Management Account	684,384	23,273	(5,858)	—	—	—	50	701,849
Long Term Disability Fund special account	827,679	95,751	(76,135)	—	—	—	—	847,295
Northern Development Fund	798	500	(500)	—	—	—	—	798
Park Enhancement Fund special account	16,941	12,900	(12,920)	—	—	(400)	—	16,521
Physical Fitness and Amateur Sports Fund	1,535	1,200	(1,200)	—	—	—	—	1,535
Production Insurance Account	67,874	31,200	(23,200)	—	—	—	—	75,874
Provincial Home Acquisition Wind Up special account	15,463	4	(10)	—	—	—	—	15,457
Public Guardian and Trustee Operating Account	25,101	11,530	(11,530)	—	—	(363)	689	25,427
Sustainable Environment Fund	4,180	27,190	(26,135)	—	—	—	—	5,235
Teachers Act Special Account	1,354	7,650	(8,817)	—	—	—	—	187
University Endowment Lands Administration Account	22,708	13,565	(13,565)	—	—	(833)	327	22,202
Victim Surcharge Special Account	27,775	12,000	(13,504)	—	—	—	—	26,271
	<u>3,549,216</u>	<u>1,858,487</u>	<u>(1,688,756)</u>	<u>(302,656)</u>	<u>(89,131)</u>	<u>(42,703)</u>	<u>101,710</u>	<u>3,386,167</u>
Transfers from Voted Appropriations to Special Accounts⁴								
Long Term Disability Fund special account	—	(47,398)	47,398	—	—	—	—	—
Production Insurance Account	—	(10,000)	10,000	—	—	—	—	—
Public Guardian and Trustee Operating Account	—	(11,530)	11,530	—	—	—	—	—
	<u>—</u>	<u>(68,928)</u>	<u>68,928</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total Special Accounts (net of transfers)	<u>3,549,216</u>	<u>1,789,559</u>	<u>(1,619,828)</u>	<u>(302,656)</u>	<u>(89,131)</u>	<u>(42,703)</u>	<u>101,710</u>	<u>3,386,167</u>

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 Transfers from (to) the General Fund 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 may include amortization expense, changes in accounts receivable and payable, and the recognition of deferred revenues.

⁴ Transfers from Voted Appropriations to Special Accounts are eliminated to establish the amount of special account expenses that require statutory appropriations. This net amount of special account expense is then deducted from total expenses in the determination of the *Supply Act* requirements.

FINANCING TRANSACTIONS
CAPITAL EXPENDITURES
(for the Fiscal Year ending March 31, 2024)
(\$000)

Schedule C

The allocation of the total voted appropriations among special offices, ministries, and other appropriations is shown for information and planning purposes only. The amounts disclosed for Special Accounts are subject to the available spending authority within each account. Treasury Board may reallocate the total voted appropriations among special offices, ministries, and other appropriations. No reallocation may result in the total voted appropriations set out in this Schedule being exceeded.

	Capital Expenditures	P3 Liabilities	Disbursements	Receipts	Net Cash Requirement (Source)
SUMMARY					
Voted Appropriations	658,015	—	658,015	—	658,015
Special Accounts ¹	42,703	—	42,703	—	42,703
Service Delivery Agencies	11,112,075	—	11,112,075	(1,379,733)	9,732,342
Total	11,812,793	—	11,812,793	(1,379,733)	10,433,060
Legislative Assembly	9,326	—	9,326	—	9,326
Officers of the Legislature	3,028	—	3,028	—	3,028
Office of the Premier	3	—	3	—	3
Ministry of Agriculture and Food	875	—	875	—	875
Ministry of Attorney General	6,911	—	6,911	—	6,911
Ministry of Children and Family Development	2,395	—	2,395	—	2,395
Ministry of Citizens' Services	425,022	—	425,022	—	425,022
Ministry of Education and Child Care	3	—	3	—	3
Ministry of Emergency Management and Climate Readiness	524	—	524	—	524
Ministry of Energy, Mines and Low Carbon Innovation	546	—	546	—	546
Ministry of Environment and Climate Change Strategy	47,375	—	47,375	—	47,375
Ministry of Finance	282	—	282	—	282
Ministry of Forests	92,856	—	92,856	—	92,856
Ministry of Health	509	—	509	—	509
Ministry of Housing	3	—	3	—	3
Ministry of Indigenous Relations and Reconciliation	3	—	3	—	3
Ministry of Jobs, Economic Development and Innovation	3	—	3	—	3
Ministry of Labour	3	—	3	—	3
Ministry of Mental Health and Addictions	3	—	3	—	3
Ministry of Municipal Affairs	835	—	835	—	835
Ministry of Post-Secondary Education and Future Skills	504	—	504	—	504
Ministry of Public Safety and Solicitor General	2,588	—	2,588	—	2,588
Ministry of Social Development and Poverty Reduction	1,854	—	1,854	—	1,854
Ministry of Tourism, Arts, Culture and Sport	3	—	3	—	3
Ministry of Transportation and Infrastructure	5,261	—	5,261	—	5,261
Ministry of Water, Land and Resource Stewardship	3	—	3	—	3
Project Reserves ²	100,000	—	100,000	—	100,000
General Fund Total ³	700,718	—	700,718	—	700,718
Health Facilities	3,242,839	-	3,242,839	(420,659)	2,822,180
Schools	1,019,439	-	1,019,439	(27,371)	992,068
Post-secondary Institutions	1,715,972	-	1,715,972	(303,748)	1,412,224
Transportation	4,178,933	-	4,178,933	(627,955)	3,550,978
Social Housing	807,579	-	807,579	-	807,579
Other	147,313	-	147,313	-	147,313
Service Delivery Agencies Total ⁴	11,112,075	-	11,112,075	(1,379,733)	9,732,342
Total	11,812,793	—	11,812,793	(1,379,733)	10,433,060

¹ The capital asset acquisitions of each special account are shown on the individual Special Account pages in the main section of the 2023/24 Estimates.

² Administered by the Minister of Finance.

³ The allocation of the total voted appropriations among categories of capital expenditures is available in the Supplement to the Estimates.

⁴ Capital expenditures of service delivery agencies are disclosed for information purposes only.

ESTIMATES, 23/24

FINANCING TRANSACTIONS
LOANS, INVESTMENTS AND OTHER REQUIREMENTS ¹
(for the Fiscal Year Ending March 31, 2024)
(\$000)

Schedule D

The allocation of the total voted disbursements among special offices, ministries, and other appropriations, or among categories of loans, investments and other requirements, is shown for information and planning purposes only. The amounts disclosed for Special Accounts are subject to the available spending authority within each account. Treasury Board may reallocate the total voted disbursements among special offices, ministries, and other appropriations. No reallocation may result in the total voted disbursements set out in this Schedule being exceeded.

	Receipts	Disbursements	Net Cash Requirement (Source)
SUMMARY			
Voted Appropriations	(255,231)	693,549	438,318
Special Accounts	—	89,131	89,131
Service Delivery Agencies	—	849,000	849,000
Total	(255,231)	1,631,680	1,376,449
Ministry of Children and Family Development			
Human Services Providers Financing Program — Repayments of outstanding loans	(31)	—	(31)
Ministry of Citizens' Services			
Strategic Real Estate Services — Development and sale of surplus properties/buildings	(700)	2,300	1,600
Ministry of Environment and Climate Change Strategy			
Greenhouse Gas Emissions Offsets — Purchase of greenhouse gas emissions offsets	—	10,000	10,000
Ministry of Finance			
International Fuel Tax Agreement (<i>Motor Fuel Tax Act</i>) — Moneys collected for, and transferred to, other jurisdictions	(16,000)	7,000	(9,000)
<i>Land Tax Deferment Act — Repayments of outstanding loans and payments to local governments for property taxes</i>	(120,000)	300,000	180,000
<i>Local Government Act — Repayments of outstanding loans and payments of new loans to Improvement Districts by the Province to purchase capital assets</i>	(2,000)	2,000	—
Reconstruction Loan Portfolio — Repayments of outstanding loans and payments of new loans	(1,500)	—	(1,500)
StudentAid BC Loan Program — Repayments of outstanding loans and payments of new loans	(115,000)	325,467	210,467
Ministry of Forests			
BC Timber Sales Account Special Account — Development of timber for sale in future years	—	89,131	89,131
Crown Land Administration — Development of land for sale in future years	—	6,382	6,382
Ministry of Indigenous Relations and Reconciliation			
Land Transfers — Acquisition of land and other assets for future final agreements	—	39,800	39,800
Ministry of Tourism, Arts, Culture and Sport			
Tourism Development — Development of land for sale in future years	—	600	600
General Fund Total	(255,231)	782,680	527,449
Service Delivery Agencies ²	—	849,000	849,000
Total	(255,231)	1,631,680	1,376,449

¹ Further information on these financing transactions is included in the relevant ministry section of the Estimates.

² The total net cash requirement (source) for service delivery agency financing transactions is disclosed for information purposes only.

FINANCING TRANSACTIONS
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES ¹
(for the Fiscal Year Ending March 31, 2024)
(\$000)

Schedule E

The estimated total voted disbursements among special offices, ministries, and other appropriations for revenue collected for, and transferred to, other entities are shown in the schedule below. Actual disbursements may vary depending on the amount of receipts in each program area and may exceed the estimated amounts to the extent authorized by other appropriations.

	Receipts	Disbursements	Net Cash Requirements (Source)
Ministry of Energy, Mines and Low Carbon Innovation			
British Columbia Energy Regulator	(45,000)	45,000	—
Ministry of Finance			
BC Transit	(18,000)	18,000	—
BC Transportation Financing Authority	(481,000)	481,000	—
Cowichan Tribes	(4,100)	4,100	—
Municipalities or Eligible Entities	(109,000)	109,000	—
Rural Areas	(440,000)	440,000	—
South Coast British Columbia Transportation Authority	(419,000)	419,000	—
Ministry of Forests			
Habitat Conservation Trust	(6,500)	6,500	—
Ministry of Indigenous Relations and Reconciliation			
British Columbia First Nations Gaming Revenue Sharing Limited Partnership	(110,000)	110,000	—
General Fund Total	(1,632,600)	1,632,600	—

¹ Further information on these financing transactions is included in the relevant ministry section of the Estimates.

ESTIMATES, 23/24

SUMMARY OF MINISTERIAL ACCOUNTABILITY FOR OPERATING EXPENSES
(for the Fiscal Year Ending March 31, 2024)
(\$000)

Schedule F

Under section 3 of the *Balanced Budget and Ministerial Accountability Act* (BBMAA), each member of the Executive Council has 10 per cent of their salary held back, and restoration of a minister's holdback is contingent on that minister achieving individual goals as set out in section 5. For each minister with responsibility for operating expenses arising from a voted appropriation as accounted for in the Consolidated Revenue Fund, section 5(1) stipulates actual results for the year must not exceed the estimated amounts for that fiscal year.

In the table below, the "Minister Responsible" column lists the ministers with BBMAA section 5(1) assigned responsibilities. The "Voted Appropriations in the 2023/24 Estimates" column shows the voted appropriations for which those ministers are responsible. The "Voted Appropriation Operating Expenses (net)" and "2023/24 Estimated Amount" columns show the dollar amounts of operating expenses (net) and estimated amounts allocated to ministers in the 2023/24 Estimates.

Minister Responsible	Voted Appropriations in 2023/24 Estimates	Voted Appropriation Operating Expenses (net)	2023/24 Estimated Amount
Premier	Office of the Premier	16,045	16,045
Minister of Agriculture and Food	Ministry of Agriculture and Food	98,561	98,561
Attorney General	Ministry of Attorney General	773,322	
	Electoral Boundaries Commission	147	773,469
Minister of Children and Family Development	Ministry of Children and Family Development	1,912,095	1,912,095
Minister of Citizens' Services	Ministry of Citizens' Services	682,770	682,770
Minister of Education and Child Care¹	Ministry of Education and Child Care	8,835,152	
	Capital Funding	864,898	9,700,050
Minister of Emergency Management and Climate Readiness	Ministry of Emergency Management and Climate Readiness	100,783	100,783
Minister of Energy, Mines and Low Carbon Innovation	Ministry of Energy, Mines and Low Carbon Innovation	118,408	118,408
Minister of Environment and Climate Change Strategy	Ministry of Environment and Climate Change Strategy	216,074	216,074
Minister of Finance¹	Ministry of Finance	431,596	
	Management of Public Funds and Debt	1,308,553	
	Contingencies (All Ministries) and New Programs	5,500,000	
	Capital Funding	100,000	
	Commissions on Collection of Public Funds	1	
	Allowances for Doubtful Revenue Accounts	1	
	Tax Transfers	3,159,000	10,499,151

¹ The Ministers of Education and Child Care; Finance; Health; Housing; Post-Secondary Education and Future Skills; and Tourism, Arts, Culture and Sport each have operating expense accountability for a portion of the Capital Funding Vote. These accountabilities have been allocated according to the distribution shown in Vote 49.

SUMMARY OF MINISTERIAL ACCOUNTABILITY FOR OPERATING EXPENSES (Continued)
(for the Fiscal Year Ending March 31, 2024)
(\$000)

Schedule F

Minister Responsible	Voted Appropriations in 2023/24 Estimates	Voted Appropriation Operating Expenses (net)	2023/24 Estimated Amount
Minister of Forests	Ministry of Forests	687,688	
	Forest Practices Board	3,986	691,674
Minister of Health¹	Ministry of Health	28,526,258	
	Capital Funding	2,104,236	30,630,494
Minister of Housing¹	Ministry of Housing	884,436	
	Capital Funding	563,460	1,447,896
Minister of Indigenous Relations and Reconciliation	Ministry of Indigenous Relations and Reconciliation	178,502	178,502
Minister of Jobs, Economic Development and Innovation	Ministry of Jobs, Economic Development and Innovation	112,841	112,841
Minister of Labour	Ministry of Labour	21,489	21,489
Minister of Mental Health and Addictions	Ministry of Mental Health and Addictions	26,715	26,715
Minister of Municipal Affairs	Ministry of Municipal Affairs	255,711	255,711
Minister of Post-Secondary Education and Future Skills¹	Ministry of Post-Secondary Education and Future Skills	2,769,979	
	Capital Funding	818,635	3,588,614
Minister of Public Safety and Solicitor General	Ministry of Public Safety and Solicitor General	1,013,019	1,013,019
Minister of Social Development and Poverty Reduction	Ministry of Social Development and Poverty Reduction	4,745,331	4,745,331
Minister of Tourism, Arts, Culture and Sport¹	Ministry of Tourism, Arts, Culture and Sport	176,229	
	Capital Funding	88,758	264,987
Minister of Transportation and Infrastructure	Ministry of Transportation and Infrastructure	1,020,919	1,020,919
Minister of Water, Land and Resource Stewardship	Ministry of Water, Land and Resource Stewardship	124,009	124,009
Total Estimated Amount			68,239,607
Not Applicable			
		Legislative Assembly	100,341
		Officers of the Legislature	109,224
		Total Voted Appropriations	68,449,172

¹ The Ministers of Education and Child Care; Finance; Health; Housing; Post-Secondary Education and Future Skills; and Tourism, Arts, Culture and Sport each have operating expense accountability for a portion of the Capital Funding Vote. These accountabilities have been allocated according to the distribution shown in Vote 49.

ESTIMATES, 23/24

ESTIMATED CONSOLIDATED REVENUE FUND OPERATING RESULT ¹
GENERAL FUND
(\$000)

Schedule G

Estimates ² 2022/23	Updated Forecast ² 2022/23		Estimates 2023/24
Revenue Summary ³			
39,274,000	49,905,000	Taxation revenue	44,498,000
3,119,000	5,701,000	Natural resource revenue	4,280,000
1,540,868	1,676,936	Other revenue	1,628,924
8,685,000	9,752,000	Contributions from the Federal government	10,412,000
2,383,000	2,523,000	Contributions from the self-supported Crown corporations	2,397,000
<u>55,001,868</u>	<u>69,557,936</u>	Total General Fund Revenue	<u>63,215,924</u>
Expense Summary ⁴			
91,983	91,983	Legislative Assembly	100,341
87,077	98,077	Officers of the Legislature	109,224
14,692	14,692	Office of the Premier	16,045
107,021	107,021	Ministry of Agriculture and Food	111,761
708,186	708,186	Ministry of Attorney General	773,322
1,740,645	1,740,645	Ministry of Children and Family Development	1,912,095
656,727	656,727	Ministry of Citizens' Services	682,770
8,217,449	8,217,449	Ministry of Education and Child Care	8,873,970
479,095	479,095	Ministry of Emergency Management and Climate Readiness	100,783
111,959	151,559	Ministry of Energy, Mines and Low Carbon Innovation	128,536
371,535	382,895	Ministry of Environment and Climate Change Strategy	255,129
1,221,330	2,306,127	Ministry of Finance	1,578,211
824,293	1,047,808	Ministry of Forests	925,117
25,460,293	25,460,293	Ministry of Health	28,673,508
669,350	669,350	Ministry of Housing	897,320
170,619	170,619	Ministry of Indigenous Relations and Reconciliation	188,262
110,909	110,909	Ministry of Jobs, Economic Development and Innovation	113,341
17,423	17,423	Ministry of Labour	21,489
24,602	24,602	Ministry of Mental Health and Addictions	26,715
256,417	256,417	Ministry of Municipal Affairs	269,276
2,616,040	2,616,040	Ministry of Post-Secondary Education and Future Skills	2,769,979
912,686	912,686	Ministry of Public Safety and Solicitor General	1,028,213
4,451,482	4,451,482	Ministry of Social Development and Poverty Reduction	4,745,331
173,399	173,399	Ministry of Tourism, Arts, Culture and Sport	181,659
955,980	955,980	Ministry of Transportation and Infrastructure	1,020,919
103,747	103,747	Ministry of Water, Land and Resource Stewardship	124,009
1,378,388	1,267,965	Management of Public Funds and Debt	1,308,553
10,631,673	12,144,824	Other Appropriations	13,203,122
—	2,715,000	Supplementary Estimates	—
<u>62,565,000</u>	<u>68,053,000</u>	Total Appropriations	<u>70,139,000</u>
(17,000)	(25,000)	Elimination of transactions between appropriations ⁵	(32,000)
—	(21,000)	Reversal of prior year over accruals	—
<u>62,548,000</u>	<u>68,007,000</u>	Total General Fund Expense	<u>70,107,000</u>
<u>(7,546,132)</u>	<u>1,550,936</u>	General Fund Operating Result	<u>(6,891,076)</u>

¹ Figures other than appropriations have been rounded to the nearest million.

² The 2022/23 Estimates and Updated Forecast amounts have been restated to be consistent with the 2023/24 Estimates presentation. See Significant Presentation Changes in Summary Information section for details.

³ Excludes revenue collected for, and transferred to, other entities (see Schedule E).

⁴ Expenses are reported after deducting cost recoveries received from other entities within, and external to, the General Fund.

⁵ Reflects payments made under an agreement where an expense from a voted appropriation is recorded as revenue by a special account.

ESTIMATES, 23/24

**ESTIMATED CONSOLIDATED REVENUE FUND OPERATING RESULT
BC PROSPERITY FUND**
(*\$000*)

Schedule G

Estimates 2022/23	Updated Forecast 2022/23		Estimates 2023/24
		Revenue Summary	
4,132	18,064	Investment earnings	21,076
—	—	Transfers from the General Fund	—
4,132	18,064	Total BC Prosperity Fund Revenue	21,076
		Expense Summary	
—	—	Eliminating taxpayer-supported debt	—
—	—	Reducing cost burdens on families	—
—	—	Investing in health care, education and transportation	—
—	—	Other priorities	—
—	—	Transfers to the General Fund	—
—	—	Total BC Prosperity Fund Expense	—
4,132	18,064	BC Prosperity Fund Operating Result	21,076

**ESTIMATED CONSOLIDATED REVENUE FUND OPERATING RESULT ¹
CONSOLIDATED REVENUE FUND SUMMARY**
(*\$000*)

Estimates ² 2022/23	Updated Forecast ² 2022/23		Estimates 2023/24
		Revenue Summary ³	
55,001,868	69,557,936	General Fund revenue	63,215,924
4,132	18,064	BC Prosperity Fund revenue	21,076
—	—	Elimination of inter-fund transfers	—
55,006,000	69,576,000	Total Consolidated Revenue Fund Revenue	63,237,000
		Expense Summary ⁴	
62,548,000	68,007,000	General Fund expense	70,107,000
—	—	BC Prosperity Fund expense	—
—	—	Elimination of inter-fund transfers	—
62,548,000	68,007,000	Total Consolidated Revenue Fund Expense	70,107,000
(7,542,000)	1,569,000	Consolidated Revenue Fund Operating Result	(6,870,000)

¹ Figures other than appropriations have been rounded to the nearest million.

² The 2022/23 Estimates and Updated Forecast amounts have been restated to be consistent with the 2023/24 Estimates presentation. See Significant Presentation Changes in Summary Information section for details.

³ Excludes revenue collected for, and transferred to, other entities (see Schedule E).

⁴ Expenses are reported after deducting cost recoveries received from other entities within, and external to, the Consolidated Revenue Fund.

ESTIMATES, 23/24

MAJOR SERVICE DELIVERY AGENCIES ESTIMATED REVENUES AND EXPENSES ¹
(\$000)

Schedule H

Estimates 2022/23	Updated Forecast 2022/23		Estimates 2023/24
		School Districts	
7,841,700	8,111,800	Revenue	8,479,400
(7,733,400)	(7,980,400)	Expense	(8,356,400)
<u>108,300</u>	<u>131,400</u>		<u>123,000</u>
		Universities	
6,243,800	6,273,200	Revenue	6,481,800
(6,153,800)	(6,076,100)	Expense	(6,368,500)
<u>90,000</u>	<u>197,100</u>		<u>113,300</u>
		Colleges and Institutes	
1,534,000	1,547,500	Revenue	1,582,800
(1,528,200)	(1,571,500)	Expense	(1,574,300)
<u>5,800</u>	<u>(24,000)</u>		<u>8,500</u>
		Health Authorities and Hospital Societies	
19,644,000	22,077,000	Revenue	22,645,000
(19,644,000)	(22,077,000)	Expense	(22,645,000)
<u>—</u>	<u>—</u>		<u>—</u>
		Community Living British Columbia	
1,360,900	1,386,500	Revenue	1,445,700
(1,360,900)	(1,386,500)	Expense	(1,445,700)
<u>—</u>	<u>—</u>		<u>—</u>
		British Columbia Housing Management Commission	
2,247,000	2,120,600	Revenue	2,824,300
(2,247,000)	(2,120,600)	Expense	(2,824,300)
<u>—</u>	<u>—</u>		<u>—</u>
		British Columbia Pavilion Corporation	
98,400	125,100	Revenue	129,600
(126,000)	(137,100)	Expense	(146,900)
<u>(27,600)</u>	<u>(12,000)</u>		<u>(17,300)</u>
		British Columbia Transit	
411,800	409,700	Revenue	421,900
(411,800)	(406,800)	Expense	(421,900)
<u>—</u>	<u>2,900</u>		<u>—</u>
		BC Transportation Financing Authority	
701,300	696,000	Revenue	730,700
(1,632,600)	(1,629,900)	Expense	(1,937,000)
<u>(931,300)</u>	<u>(933,900)</u>		<u>(1,206,300)</u>
		Provincial Rental Housing Corporation	
135,300	134,900	Revenue	130,200
(132,400)	(129,400)	Expense	(170,200)
<u>2,900</u>	<u>5,500</u>		<u>(40,000)</u>

¹ Figures have been rounded to the nearest one hundred thousand.

ESTIMATED TAXPAYER-SUPPORTED STAFF UTILIZATION ¹
 (for the Fiscal Year Ending March 31, 2024)
(FTEs)

Schedule I

Estimates 2022/23	Updated Forecast 2022/23		Estimates 2023/24
34,400	33,800	Ministries and special offices (General Fund)	34,400
8,108	7,909	Service delivery agencies	8,693
<u>42,508</u>	<u>41,709</u>	Total taxpayer-supported staff utilization	<u>43,093</u>

¹ Full-time equivalents (FTEs), a measure of staff employment, are calculated by dividing the total hours of employment paid for in a given period by the number of hours an individual full-time person would normally work in that period. This does not equate to the physical number of employees. For example, two half-time employees would equal one FTE; or alternatively three FTEs may represent two full-time employees who have worked sufficient overtime hours to equal an additional FTE.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS

OPERATING EXPENSES

Operating expenses for special offices, ministries, and other appropriations are presented in the Estimates on the basis of a group account classification system. Each group account represents a broad category of expenses and is composed of specific components (standard object of expense). A supplementary publication, Supplement to the Estimates, provides details for each special office, ministry, and other appropriation at the standard object of expense level. Both publications can be found on the Government of British Columbia's budget website at <https://www.bcbudget.gov.bc.ca/>. The group account classification system is described below in more detail.

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, pensions, and other expenses related to employee salaries. 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 Members of the Legislative Assembly (MLA) indemnity and supplementary salaries as authorized under section 4 of the *Members' Remuneration and Pensions 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 legal 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 private sector for the rental and/or 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 payments to individuals, businesses, non-profit associations, and other entities which may include stipulations as to the use of the funds and which are not entitlements or shared cost arrangements.
- Transfers – Entitlements – includes payments to individuals, businesses, and other entities where eligible recipients must be paid under statute or regulation once they meet all eligibility criteria, if any, outlined in the statute or regulation.
- Transfers – Shared Cost Arrangements – includes payments that are reimbursements to individuals, businesses, and other entities under the terms of a contract or 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

Capital expenditures for special offices, ministries, and other appropriations are presented in the Estimates under Capital Expenditures and in Schedule C. The Supplement to the Estimates provides details for capital expenditures by each special office, ministry, and other appropriation on the basis of the category of the assets acquired. The categorization of assets is described below.

- Land – includes the purchased or acquired value for parks and other recreation land, 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 and trailers, 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.
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Ministry of Finance

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Supplement to the Estimates

Fiscal Year Ending March 31, 2024



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INTRODUCTION

GENERAL FUND OPERATING EXPENSES

This publication provides summary and detailed General Fund expenses for special offices, ministries, and other appropriations. Expenses are classified by group accounts. These group accounts represent broad categories of expenses (Salaries and Benefits, Operating Costs, Government Transfers, Other Expenses, Internal Recoveries, and External Recoveries). Each group account is composed of several specific components of expenses referred to as standard objects of expense.

The data is presented in a series of columns. The first column provides the total comparable expense for 2022/23. Each column thereafter provides 2023/24 expense detail by standard object of expense. Columns are headed by a numerical code, which relates to a specific standard object of expense. Subtotal columns are also presented to parallel the group account classification totals found in the *2023/24 Estimates*. Where blanks appear within a column, funds have not been budgeted for that standard object or group account classification.

GENERAL FUND CAPITAL EXPENDITURES

This publication also provides details for capital expenditures by special office, ministry, and other appropriation. Capital expenditures are presented on the basis of the category of assets acquired. The amortization of the cost of assets is an operating expense (standard object 73).

STANDARD OBJECTS OF EXPENSE

A descriptive listing of the standard objects is provided below. Expenses by sub-vote, by group account, and by standard object of expense are presented in this document for information purposes only. While this information accurately represents the intended expense plan for the fiscal year, special offices, ministries, and agencies within other appropriations may reallocate funds within a vote or special account during the year. The Supplement to the Estimates can also be found on the Government of British Columbia's budget website: <https://www.bcbudget.gov.bc.ca/>.

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- 51 Supplementary Salary Costs
- 52 Employee Benefits
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Operating Costs

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- 60 Professional Services
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- 89 Recoveries Within the Government Reporting Entity
- 90 Recoveries External to the Government Reporting Entity

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GENERAL FUND OPERATING EXPENSES (\$000)

Vote and Statutory Appropriations	Total 2022/23 Operating Expenses	Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total 2023/24 Operating Expenses
Legislative Assembly								
1 Legislative Assembly	91,983	57,284	19,177	25	24,980	(169)	(956)	100,341
Officers of the Legislature								
2 Auditor General	20,815	16,030	6,168	70	7	—	—	22,275
3 Conflict of Interest Commissioner	754	639	147	—	—	—	—	786
4 Elections BC	18,416	15,678	16,978	3,300	11	—	—	35,967
5 Human Rights Commissioner	6,809	4,524	2,263	5	716	(1)	(2)	7,505
6 Information and Privacy Commissioner	9,096	6,133	2,263	—	879	(1)	(2)	9,272
7 Merit Commissioner	1,641	716	574	—	152	—	—	1,442
8 Ombudsperson	11,580	11,781	2,648	—	—	(1,636)	(20)	12,773
9 Police Complaint Commissioner	6,984	4,459	1,945	—	610	—	(1)	7,013
10 Representative for Children and Youth	10,982	10,049	2,844	10	1	(711)	(2)	12,191
Total	87,077	70,009	35,830	3,385	2,376	(2,349)	(27)	109,224
Office of the Premier								
11 Office of the Premier	14,692	13,804	1,987	1,003	559	(601)	(707)	16,045
Ministry of Agriculture and Food								
12 Ministry Operations	88,820	35,662	12,504	56,070	13,441	(8)	(24,423)	93,246
13 Agricultural Land Commission	5,001	4,114	1,201	—	3	(1)	(2)	5,315
Statutory Appropriations	23,200	—	1,250	—	21,951	—	(1)	23,200
Less: Transfer from Ministry Operations Vote	(10,000)	—	—	—	(10,000)	—	—	(10,000)
Total	107,021	39,776	14,955	56,070	25,395	(9)	(24,426)	111,761
Ministry of Attorney General								
14 Ministry Operations	581,418	487,991	123,360	172,722	15,198	(121,302)	(34,328)	643,641
15 Judiciary	92,325	80,601	12,964	12	43	(2)	(1)	93,617
16 <i>Crown Proceeding Act</i>	24,500	—	—	—	24,500	—	—	24,500
17 Independent Investigations Office	9,093	9,131	2,416	—	20	(1)	(2)	11,564
Statutory Appropriations	11,613	30,607	6,779	—	399	—	(26,255)	11,530
Less: Transfer from Ministry Operations Vote	(10,763)	—	—	—	(11,530)	—	—	(11,530)
Total	708,186	608,330	145,519	172,734	28,630	(121,305)	(60,586)	773,322
Ministry of Children and Family Development								
18 Ministry Operations	1,740,645	463,676	70,930	1,478,594	29,980	(46,144)	(84,941)	1,912,095
Ministry of Citizens' Services								
19 Ministry Operations	656,727	201,705	722,963	20,000	122,716	(186,514)	(198,100)	682,770
Ministry of Education and Child Care								
20 Ministry Operations	8,178,585	108,185	58,997	9,533,653	4,924	(647)	(869,960)	8,835,152
Statutory Appropriations	38,864	5,487	3,250	30,000	81	—	—	38,818
Total	8,217,449	113,672	62,247	9,563,653	5,005	(647)	(869,960)	8,873,970
Ministry of Emergency Management and Climate Readiness								
21 Ministry Operations	42,675	34,847	13,329	27,178	28	(528)	(10,491)	64,363
22 <i>Emergency Program Act</i>	436,420	—	23,700	12,721	1	(1)	(1)	36,420
Total	479,095	34,847	37,029	39,899	29	(529)	(10,492)	100,783

GENERAL FUND OPERATING EXPENSES (\$000) *continued*

	Total 2022/23 Operating Expenses	Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total 2023/24 Operating Expenses
Vote and Statutory Appropriations								
Ministry of Energy, Mines and Low Carbon Innovation								
23 Ministry Operations	109,556	64,894	34,239	26,893	2,758	(7,309)	(3,067)	118,408
Statutory Appropriations	2,403	402	26	9,703	—	(1)	(2)	10,128
Total	111,959	65,296	34,265	36,596	2,758	(7,310)	(3,069)	128,536
Ministry of Environment and Climate Change Strategy								
24 Ministry Operations	315,933	112,006	73,150	30,303	15,021	(28,140)	(2,658)	199,682
25 Environmental Assessment Office	15,367	11,330	2,290	3,550	124	(1)	(901)	16,392
Statutory Appropriations	40,235	4,020	7,400	1,500	26,635	—	(500)	39,055
Total	371,535	127,356	82,840	35,353	41,780	(28,141)	(4,059)	255,129
Ministry of Finance								
26 Ministry Operations	318,847	173,619	88,106	78,687	81,848	(23,370)	(60,021)	338,869
27 Government Communications and Public Engagement	28,338	23,243	6,898	—	61	(600)	(261)	29,341
28 BC Public Service Agency	59,781	41,254	33,778	—	9,060	(16,687)	(4,020)	63,385
29 Benefits and Other Employment Costs	1	773,778	6,558	350	47,599	(746,206)	(82,078)	1
Statutory Appropriations	859,053	77,767	8,274	1,112,000	56,409	(48,401)	(12,036)	1,194,013
Less: Transfer from Ministry Operations Vote	(44,690)	—	—	—	(47,398)	—	—	(47,398)
Total	1,221,330	1,089,661	143,614	1,191,037	147,579	(835,264)	(158,416)	1,578,211
Ministry of Forests								
30 Ministry Operations	422,766	240,934	179,710	49,543	98,820	(16,904)	(68,535)	483,568
31 Fire Management	194,285	104,307	108,823	5,000	62	(1,801)	(12,271)	204,120
Statutory Appropriations	207,242	32,807	136,918	185,513	97,812	(29,881)	(185,740)	237,429
Total	824,293	378,048	425,451	240,056	196,694	(48,586)	(266,546)	925,117
Ministry of Health								
32 Ministry Operations	25,313,043	183,632	222,513	28,851,945	2,872	(172,790)	(561,914)	28,526,258
Statutory Appropriations	147,250	—	—	—	147,250	—	—	147,250
Total	25,460,293	183,632	222,513	28,851,945	150,122	(172,790)	(561,914)	28,673,508
Ministry of Housing								
33 Ministry Operations	656,466	30,245	10,462	842,992	743	(2)	(4)	884,436
Statutory Appropriations	12,884	—	—	12,884	—	—	—	12,884
Total	669,350	30,245	10,462	855,876	743	(2)	(4)	897,320
Ministry of Indigenous Relations and Reconciliation								
34 Ministry Operations	49,815	31,145	8,595	15,861	2,473	(154)	(8)	57,912
35 Treaty and Other Agreements Funding	108,329	—	—	444,528	—	(1)	(328,368)	116,159
36 Declaration Act Secretariat	3,213	2,613	1,353	—	468	(1)	(2)	4,431
Statutory Appropriations	9,262	200	—	9,563	—	(1)	(2)	9,760
Total	170,619	33,958	9,948	469,952	2,941	(157)	(328,380)	188,262
Ministry of Jobs, Economic Development and Innovation								
37 Ministry Operations	110,409	40,849	17,824	55,321	188	(1,325)	(16)	112,841
Statutory Appropriations	500	—	—	500	—	—	—	500
Total	110,909	40,849	17,824	55,821	188	(1,325)	(16)	113,341
Ministry of Labour								
38 Ministry Operations	17,423	42,945	11,675	59	456	(5)	(33,641)	21,489

GENERAL FUND OPERATING EXPENSES (\$000) *continued*

	Total 2022/23 Operating Expenses	Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total 2023/24 Operating Expenses
Vote and Statutory Appropriations								
Ministry of Mental Health and Addictions								
39 Ministry Operations	24,602	16,266	4,440	6,000	11	(1)	(1)	26,715
Ministry of Municipal Affairs								
40 Ministry Operations	244,148	32,795	15,303	560,336	237	(13,569)	(339,391)	255,711
Statutory Appropriations	12,269	—	—	—	13,565	—	—	13,565
Total	256,417	32,795	15,303	560,336	13,802	(13,569)	(339,391)	269,276
Ministry of Post-Secondary Education and Future Skills								
41 Ministry Operations	2,616,040	48,095	18,673	2,866,858	2,828	(61,496)	(104,979)	2,769,979
Ministry of Public Safety and Solicitor General								
42 Ministry Operations	897,631	356,520	66,204	786,542	8,127	(17,176)	(187,198)	1,013,019
Statutory Appropriations	15,055	980	4,135	5,476	12,104	—	(7,501)	15,194
Total	912,686	357,500	70,339	792,018	20,231	(17,176)	(194,699)	1,028,213
Ministry of Social Development and Poverty Reduction								
43 Ministry Operations	4,451,482	191,095	64,726	4,816,887	20,581	(31,088)	(316,870)	4,745,331
Ministry of Tourism, Arts, Culture and Sport								
44 Ministry Operations	167,969	16,861	2,829	161,808	24	(6)	(5,287)	176,229
Statutory Appropriations	5,430	—	—	5,428	2	—	—	5,430
Total	173,399	16,861	2,829	167,236	26	(6)	(5,287)	181,659
Ministry of Transportation and Infrastructure								
45 Ministry Operations	955,980	171,668	4,915,537	666,312	1,161	(13,921)	(4,719,838)	1,020,919
Ministry of Water, Land and Resource Stewardship								
46 Ministry Operations	103,747	122,438	27,022	23,537	1,780	(45,642)	(5,126)	124,009
Management of Public Funds and Debt								
47 Management of Public Funds and Debt	1,378,388	—	—	—	3,239,955	—	(1,931,402)	1,308,553
Other Appropriations								
48 Contingencies (All Ministries) and New Programs	4,848,000	—	—	—	5,500,001	—	(1)	5,500,000
49 Capital Funding	3,733,581	—	—	4,539,987	7	—	(7)	4,539,987
50 Commissions on Collection of Public Funds	1	—	—	—	87,819	—	(87,818)	1
51 Allowances for Doubtful Revenue Accounts	1	—	—	—	61,027	—	(61,026)	1
52 Tax Transfers	2,044,000	—	—	3,159,000	—	—	—	3,159,000
53 Electoral Boundaries Commission	2,194	57	90	—	—	—	—	147
54 Forest Practices Board	3,896	2,600	1,386	—	3	(1)	(2)	3,986
Total	10,631,673	2,657	1,476	7,698,987	5,648,857	(1)	(148,854)	13,203,122
Overall Total	62,565,000	4,554,468	7,189,574	60,670,229	9,732,163	(1,634,747)	(10,372,687)	70,139,000
Adjusted Totals¹		3,777,635	6,967,988	60,560,402	9,205,662	—	(10,372,687)	

¹ Amounts are net of adjustments to eliminate double counting. See page 11.

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GENERAL FUND CAPITAL EXPENDITURES (\$000)

Vote and Statutory Appropriations	Total 2022/23 Capital Expenditures	Land	Land Improvements	Buildings	Specialized Equipment	Office Furniture and Equipment	Vehicles	Information Systems	Tenant Improvements	Roads, Bridges and Ferries	Total 2023/24 Capital Expenditures
Legislative Assembly											
1 Legislative Assembly	9,473	—	—	5,289	1,079	582	—	2,376	—	—	9,326
Officers of the Legislature											1,900
2 Auditor General	415	—	—	—	—	370	—	330	1,200	—	
3 Conflict of Interest Commissioner	25	—	—	—	—	10	—	15	—	—	25
4 Elections BC	650	—	—	—	—	—	—	400	—	—	400
5 Human Rights Commissioner	35	—	—	—	—	5	—	30	—	—	35
6 Information and Privacy Commissioner	360	—	—	—	—	10	—	251	—	—	261
7 Merit Commissioner	235	—	—	—	—	4	—	120	—	—	124
8 Ombudsperson	102	—	—	—	—	12	—	76	—	—	88
9 Police Complaint Commissioner	224	—	—	—	—	17	—	128	—	—	145
10 Representative for Children and Youth	50	—	—	—	—	5	—	45	—	—	50
Total	2,096	—	—	—	—	433	—	1,395	1,200	—	3,028
Office of the Premier											
11 Office of the Premier	3	—	—	—	—	3	—	—	—	—	3
Ministry of Agriculture and Food											875
12 Ministry Operations	1,229	—	—	—	300	3	572	—	—	—	
13 Agricultural Land Commission	—	—	—	—	—	—	—	—	—	—	—
Statutory Appropriations	—	—	—	—	—	—	—	—	—	—	—
Less: Transfer from Ministry Operations Vote	—	—	—	—	—	—	—	—	—	—	—
Total	1,229	—	—	—	300	3	572	—	—	—	875
Ministry of Attorney General											5,778
14 Ministry Operations	13,954	—	—	—	2,522	24	2,760	472	—	—	
15 Judiciary	770	—	—	—	—	30	—	740	—	—	770
16 <i>Crown Proceeding Act</i>	—	—	—	—	—	—	—	—	—	—	—
17 Independent Investigations Office	—	—	—	—	—	—	—	—	—	—	—
Statutory Appropriations	363	—	—	—	—	—	—	363	—	—	363
Less: Transfer from Ministry Operations Vote	—	—	—	—	—	—	—	—	—	—	—
Total	15,087	—	—	—	2,522	54	2,760	1,575	—	—	6,911
Ministry of Children and Family Development											2,395
18 Ministry Operations	1,000	—	—	—	202	28	2,165	—	—	—	2,395
Ministry of Citizens' Services											425,022
19 Ministry Operations	464,010	2,231	—	214,261	1,237	1,510	200	164,449	41,134	—	425,022
Ministry of Education and Child Care											3
20 Ministry Operations	3	—	—	—	—	3	—	—	—	—	3
Statutory Appropriations	—	—	—	—	—	—	—	—	—	—	—
Total	3	—	—	—	—	3	—	—	—	—	3
Ministry of Emergency Management and Climate Readiness											524
21 Ministry Operations	495	—	—	—	—	3	412	109	—	—	524
22 <i>Emergency Program Act</i>	—	—	—	—	—	—	—	—	—	—	—
Total	495	—	—	—	—	3	412	109	—	—	524

GENERAL FUND CAPITAL EXPENDITURES (\$000) *continued*

Vote and Statutory Appropriations	Total 2022/23 Capital Expenditures	Land	Land Improvements	Buildings	Specialized Equipment	Office Furniture and Equipment	Vehicles	Information Systems	Tenant Improvements	Roads, Bridges and Ferries	Total 2023/24 Capital Expenditures
Ministry of Energy, Mines and Low Carbon Innovation											
23 Ministry Operations	586	—	—	—	195	1	350	—	—	—	546
Statutory Appropriations	—	—	—	—	—	—	—	—	—	—	—
Total	586	—	—	—	195	1	350	—	—	—	546
Ministry of Environment and Climate Change Strategy											
24 Ministry Operations	42,514	7,000	31,614	—	2,419	10	5,932	—	—	—	46,975
25 Environmental Assessment Office	—	—	—	—	—	—	—	—	—	—	—
Statutory Appropriations	400	—	300	—	100	—	—	—	—	—	400
Total	42,914	7,000	31,914	—	2,519	10	5,932	—	—	—	47,375
Ministry of Finance											
26 Ministry Operations	292	—	—	—	—	10	160	102	—	—	272
27 Government Communications and Public Engagement	—	—	—	—	—	—	—	—	—	—	—
28 BC Public Service Agency	10	—	—	—	10	—	—	—	—	—	10
29 Benefits and Other Employment Costs	—	—	—	—	—	—	—	—	—	—	—
Statutory Appropriations	—	—	—	—	—	—	—	—	—	—	—
Less: Transfer from Ministry Operations Vote	—	—	—	—	—	—	—	—	—	—	—
Total	302	—	—	—	10	10	160	102	—	—	282
Ministry of Forests											
30 Ministry Operations	35,936	—	837	6,650	603	18	9,901	15	—	17,725	35,749
31 Fire Management	2,575	—	—	2,000	9,000	—	5,000	—	—	—	16,000
Statutory Appropriations	40,671	—	—	—	650	—	—	350	—	40,107	41,107
Total	79,182	—	837	8,650	10,253	18	14,901	365	—	57,832	92,856
Ministry of Health											
32 Ministry Operations	30	—	—	—	—	30	—	479	—	—	509
Statutory Appropriations	—	—	—	—	—	—	—	—	—	—	—
Total	30	—	—	—	—	30	—	479	—	—	509
Ministry of Housing											
33 Ministry Operations	—	—	—	—	—	3	—	—	—	—	3
Statutory Appropriations	—	—	—	—	—	—	—	—	—	—	—
Total	—	—	—	—	—	3	—	—	—	—	3
Ministry of Indigenous Relations and Reconciliation											
34 Ministry Operations	3	—	—	—	—	3	—	—	—	—	3
35 Treaty and Other Agreements Funding	—	—	—	—	—	—	—	—	—	—	—
36 Declaration Act Secretariat	—	—	—	—	—	—	—	—	—	—	—
Statutory Appropriations	—	—	—	—	—	—	—	—	—	—	—
Total	3	—	—	—	—	3	—	—	—	—	3
Ministry of Jobs, Economic Development and Innovation											
37 Ministry Operations	3	—	—	—	—	3	—	—	—	—	3
Statutory Appropriations	—	—	—	—	—	—	—	—	—	—	—
Total	3	—	—	—	—	3	—	—	—	—	3
Ministry of Labour											
38 Ministry Operations	3	—	—	—	—	3	—	—	—	—	3

GENERAL FUND CAPITAL EXPENDITURES (\$000) *continued*

Vote and Statutory Appropriations	Total 2022/23 Capital Expenditures	Land	Land Improvements	Buildings	Specialized Equipment	Office Furniture and Equipment	Vehicles	Information Systems	Tenant Improvements	Roads, Bridges and Ferries	Total 2023/24 Capital Expenditures
Ministry of Mental Health and Addictions											
39 Ministry Operations	3	—	—	—	—	3	—	—	—	—	3
Ministry of Municipal Affairs											
40 Ministry Operations	69	—	—	—	—	2	—	—	—	—	2
Statutory Appropriations	2,285	—	833	—	—	—	—	—	—	—	833
Total	2,354	—	833	—	—	2	—	—	—	—	835
Ministry of Post-Secondary Education and Future Skills											
41 Ministry Operations	504	—	—	—	—	4	—	500	—	—	504
Ministry of Public Safety and Solicitor General											
42 Ministry Operations	3,169	—	—	—	1,074	17	1,497	—	—	—	2,588
Statutory Appropriations	—	—	—	—	—	—	—	—	—	—	—
Total	3,169	—	—	—	1,074	17	1,497	—	—	—	2,588
Ministry of Social Development and Poverty Reduction											
43 Ministry Operations	1,822	—	—	—	—	114	350	1,390	—	—	1,854
Ministry of Tourism, Arts, Culture and Sport											
44 Ministry Operations	3	—	—	—	—	3	—	—	—	—	3
Statutory Appropriations	—	—	—	—	—	—	—	—	—	—	—
Total	3	—	—	—	—	3	—	—	—	—	3
Ministry of Transportation and Infrastructure											
45 Ministry Operations	5,005	—	—	—	963	10	4,288	—	—	—	5,261
Ministry of Water, Land and Resource Stewardship											
46 Ministry Operations	245	—	—	—	—	3	—	—	—	—	3
Management of Public Funds and Debt											
47 Management of Public Funds and Debt	—	—	—	—	—	—	—	—	—	—	—
Other Appropriations											
48 Contingencies (All Ministries) and New Programs	125,150	—	—	—	—	—	—	100,000	—	—	100,000
49 Capital Funding	—	—	—	—	—	—	—	—	—	—	—
50 Commissions on Collection of Public Funds	—	—	—	—	—	—	—	—	—	—	—
51 Allowances for Doubtful Revenue Accounts	—	—	—	—	—	—	—	—	—	—	—
52 Tax Transfers	—	—	—	—	—	—	—	—	—	—	—
53 Electoral Boundaries Commission	—	—	—	—	—	—	—	—	—	—	—
54 Forest Practices Board	—	—	—	—	—	—	—	—	—	—	—
Total	125,150	—	—	—	—	—	—	100,000	—	—	100,000
Overall Total	754,674	9,231	33,584	228,200	20,354	2,856	33,587	272,740	42,334	57,832	700,718

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OPERATING EXPENSES BY STANDARD OBJECT (\$000)

STOB	Description	Total	Adjustments	Adjusted Total
50	Base Salaries	2,917,577	(32,852) ¹	2,884,725
51	Supplementary Salary Costs	35,324	—	35,324
52	Employee Benefits	1,586,072	(743,981) ²	842,091
54	Legislative Salaries and Indemnities	15,495	—	15,495
	Salaries and Benefits	4,554,468	(776,833)	3,777,635
55	Boards, Commissions and Courts - Fees and Expenses	19,779	—	19,779
57	Public Servant Travel	61,295	—	61,295
59	Centralized Management Support Services	97,559	(97,559) ³	—
60	Professional Services	973,934	(14,274) ⁴	959,660
63	Information Systems - Operating	592,471	(68,996) ⁴	523,475
65	Office and Business Expenses	119,922	(16,407) ⁴	103,515
67	Informational Advertising and Publications	15,539	—	15,539
68	Statutory Advertising and Publications	1,576	—	1,576
69	Utilities, Materials and Supplies	1,325,810	—	1,325,810
70	Operating Equipment and Vehicles	151,085	—	151,085
72	Non-Capital Roads and Bridges	3,173,488	—	3,173,488
73	Amortization	294,084	—	294,084
75	Building Occupancy Charges	363,032	(24,350) ⁴	338,682
	Operating Costs	7,189,574	(221,586)	6,967,988
77	Transfers - Grants	2,539,216	(2,510) ⁴	2,536,706
79	Transfers - Entitlements	35,166,676	—	35,166,676
80	Transfers - Shared Cost Arrangements	22,964,337	(107,317) ⁴	22,857,020
	Government Transfers	60,670,229	(109,827)	60,560,402
81	Transfers Between Votes and Special Accounts	254,088	(254,088) ⁵	—
83	Interest on the Public Debt	1,293,670	—	1,293,670
85	Other Expenses	8,184,405	(272,413) ⁴	7,911,992
	Other Expenses	9,732,163	(526,501)	9,205,662
86	Recoveries Between Votes and Special Accounts	(254,088)	254,088 ⁵	—
88	Recoveries Within the Consolidated Revenue Fund	(1,380,659)	1,380,659 ⁶	—
	Internal Recoveries	(1,634,747)	1,634,747	—
89	Recoveries Within the Government Reporting Entity	(5,579,571)	—	(5,579,571)
90	Recoveries External to the Government Reporting Entity	(4,793,116)	—	(4,793,116)
	External Recoveries	(10,372,687)	—	(10,372,687)
	Net Operating Expenses	70,139,000	—	70,139,000

¹ Recoveries between ministries for base salaries.

² Recoveries from ministries by the BC Public Service Agency and between ministries for employee benefits.

³ Recoveries from ministries by the Office of the Premier and Attorney General for centrally managed services such as legal services.

⁴ Recoveries between ministries for centralized services such as banking charges, workplace and technology services, professional services, grants, shared cost arrangements, or other corporate services.

⁵ Transfers between votes and special accounts.

⁶ Recoveries for costs referred to in Notes 1, 2, 3, and 4.

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SPECIAL OFFICES, MINISTRIES AND OTHER APPROPRIATIONS

OPERATING EXPENSES

LEGISLATIVE ASSEMBLY
(\$000)

VOTE 1 Legislative Assembly

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
	Legislative Assembly	91,983	30,715	369	15,148	11,052	57,284	—	662	—	4,599	3,922	1,977	798	197
Members' Services	44,235	395	18	7,898	10,763	19,074	—	186	—	449	261	218	230	—	—
Caucus Support Services	8,478	5,576	38	1,335	—	6,949	—	180	—	481	178	387	551	—	5
Respectful Workplace Office	250	—	—	—	—	—	—	—	—	250	—	—	—	—	—
Office of the Speaker	346	187	9	45	—	241	—	26	—	20	3	70	—	—	—
Office of the Clerk	1,943	1,775	10	420	289	2,494	—	23	—	50	14	56	—	—	—
Clerk of Committees	1,248	1,278	—	278	—	1,556	—	5	—	10	5	13	—	—	—
Legislative Operations	22,289	9,804	138	2,640	—	12,582	—	84	—	2,265	3,028	944	10	197	2,504
Sergeant-at-Arms	6,476	6,427	156	1,375	—	7,958	—	91	—	600	187	158	—	—	227
Hansard	4,312	3,440	—	740	—	4,180	—	46	—	445	157	90	7	—	246
Legislative Library	2,406	1,833	—	417	—	2,250	—	21	—	29	89	41	—	—	221
Total	91,983	30,715	369	15,148	11,052	57,284	—	662	—	4,599	3,922	1,977	798	197	3,203

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
55	—	2,898	866	19,177	25	—	—	25	—	—	24,980	24,980	—	(169)	(169)	(1)	(955)	(956)	100,341
—	—	—	—	1,344	—	—	—	—	—	—	24,600	24,600	—	—	—	—	—	—	45,018
—	—	—	75	1,857	—	—	—	—	—	—	50	50	—	—	—	—	—	—	8,856
—	—	—	—	250	—	—	—	—	—	—	—	—	—	—	—	—	—	—	250
—	—	—	—	119	5	—	—	5	—	—	—	—	—	—	—	—	—	—	365
—	—	—	—	143	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,637
—	—	—	—	33	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,589
21	—	2,898	791	12,742	20	—	—	20	—	—	330	330	—	(169)	(169)	(1)	(955)	(956)	24,549
34	—	—	—	1,297	—	—	—	—	—	—	—	—	—	—	—	—	—	—	9,255
—	—	—	—	991	—	—	—	—	—	—	—	—	—	—	—	—	—	—	5,171
—	—	—	—	401	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,651
55	—	2,898	866	19,177	25	—	—	25	—	—	24,980	24,980	—	(169)	(169)	(1)	(955)	(956)	100,341

OFFICERS OF THE LEGISLATURE
(\$000)

VOTE 2 Auditor General

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Auditor General	20,815	12,350	95	3,252	333	16,030	—	377	—	2,245	1,081	564	5	—	—
Total	20,815	12,350	95	3,252	333	16,030	—	377	—	2,245	1,081	564	5	—	—

VOTE 3 Conflict of Interest Commissioner

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Conflict of Interest Commissioner	754	254	—	133	252	639	—	35	—	55	11	20	—	1	1
Total	754	254	—	133	252	639	—	35	—	55	11	20	—	1	1

VOTE 4 Elections BC

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Elections BC	18,416	9,168	3,613	2,574	323	15,678	—	104	—	1,009	5,901	6,657	665	—	75
Total	18,416	9,168	3,613	2,574	323	15,678	—	104	—	1,009	5,901	6,657	665	—	75

VOTE 5 Human Rights Commissioner

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Human Rights Commissioner	6,809	3,224	101	901	298	4,524	—	180	—	660	422	219	100	—	1
Total	6,809	3,224	101	901	298	4,524	—	180	—	660	422	219	100	—	1

VOTE 6 Information and Privacy Commissioner

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Information and Privacy Commissioner	9,096	4,557	—	1,252	324	6,133	—	52	—	462	542	209	—	18	35
Total	9,096	4,557	—	1,252	324	6,133	—	52	—	462	542	209	—	18	35

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
<u>16</u>	<u>—</u>	<u>475</u>	<u>1,405</u>	<u>6,168</u>	<u>70</u>	<u>—</u>	<u>—</u>	<u>70</u>	<u>—</u>	<u>—</u>	<u>7</u>	<u>7</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>22,275</u>
16	—	475	1,405	6,168	70	—	—	70	—	—	7	7	—	—	—	—	—	—	22,275
<u>—</u>	<u>—</u>	<u>2</u>	<u>22</u>	<u>147</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>786</u>
—	—	2	22	147	—	—	—	—	—	—	—	—	—	—	—	—	—	—	786
<u>12</u>	<u>—</u>	<u>573</u>	<u>1,982</u>	<u>16,978</u>	<u>—</u>	<u>3,300</u>	<u>—</u>	<u>3,300</u>	<u>—</u>	<u>—</u>	<u>11</u>	<u>11</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>35,967</u>
12	—	573	1,982	16,978	—	3,300	—	3,300	—	—	11	11	—	—	—	—	—	—	35,967
<u>—</u>	<u>—</u>	<u>159</u>	<u>522</u>	<u>2,263</u>	<u>5</u>	<u>—</u>	<u>—</u>	<u>5</u>	<u>—</u>	<u>—</u>	<u>716</u>	<u>716</u>	<u>—</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>	<u>(2)</u>	<u>7,505</u>
—	—	159	522	2,263	5	—	—	5	—	—	716	716	—	(1)	(1)	(1)	(1)	(2)	7,505
<u>—</u>	<u>—</u>	<u>165</u>	<u>780</u>	<u>2,263</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>879</u>	<u>879</u>	<u>—</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>	<u>(2)</u>	<u>9,272</u>
—	—	165	780	2,263	—	—	—	—	—	—	879	879	—	(1)	(1)	(1)	(1)	(2)	9,272

OFFICERS OF THE LEGISLATURE
(\$000)

VOTE 7 Merit Commissioner

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Merit Commissioner	1,641	485	—	151	80	716	—	17	—	221	59	21	8	12	6
Total	1,641	485	—	151	80	716	—	17	—	221	59	21	8	12	6

VOTE 8 Ombudsperson

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Ombudsperson	11,580	8,954	87	2,416	324	11,781	—	91	—	308	589	383	34	15	42
Total	11,580	8,954	87	2,416	324	11,781	—	91	—	308	589	383	34	15	42

VOTE 9 Police Complaint Commissioner

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Police Complaint Commissioner	6,984	3,213	13	909	324	4,459	—	122	—	900	236	96	20	1	12
Total	6,984	3,213	13	909	324	4,459	—	122	—	900	236	96	20	1	12

VOTE 10 Representative for Children and Youth

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Representative for Children and Youth	10,982	7,579	158	1,989	323	10,049	—	373	—	473	696	405	—	—	5
Total	10,982	7,579	158	1,989	323	10,049	—	373	—	473	696	405	—	—	5

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	50	180	574	—	—	—	—	—	—	152	152	—	—	—	—	—	—	1,442
—	—	50	180	574	—	—	—	—	—	—	152	152	—	—	—	—	—	—	1,442
70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	178	1,008	2,648	—	—	—	—	—	—	—	—	—	(1,636)	(1,636)	—	(20)	(20)	12,773
—	—	178	1,008	2,648	—	—	—	—	—	—	—	—	—	(1,636)	(1,636)	—	(20)	(20)	12,773
70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	84	474	1,945	—	—	—	—	—	—	610	610	—	—	—	—	(1)	(1)	7,013
—	—	84	474	1,945	—	—	—	—	—	—	610	610	—	—	—	—	(1)	(1)	7,013
70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	55	837	2,844	5	—	5	10	—	—	1	1	—	(711)	(711)	(1)	(1)	(2)	12,191
—	—	55	837	2,844	5	—	5	10	—	—	1	1	—	(711)	(711)	(1)	(1)	(2)	12,191

OFFICE OF THE PREMIER
(\$000)

VOTE 11 Office of the Premier

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
	50	51	52	54	55	57	59	60	63	65	67	68	69		
Intergovernmental Relations Secretariat	3,479	2,528	9	648	—	3,185	—	80	9	37	94	531	—	—	1
Cabinet Operations	2,099	1,530	2	389	—	1,921	—	25	22	1	60	44	—	—	1
Planning and Priorities Secretariat	1,610	1,239	—	315	—	1,554	—	50	45	20	10	10	—	—	—
Executive and Support Services	7,504	5,525	28	1,483	108	7,144	—	427	62	150	117	135	—	—	5
Premier's Office	4,810	3,848	5	1,023	108	4,984	—	325	—	100	67	59	—	—	—
Deputy Minister's Office	2,694	1,677	23	460	—	2,160	—	102	62	50	50	76	—	—	5
Total	14,692	10,822	39	2,835	108	13,804	—	582	138	208	281	720	—	—	7

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
5	—	—	6	763	700	—	301	1,001	—	—	18	18	—	(598)	(598)	(1)	(700)	(701)	3,668
1	—	1	1	156	1	—	—	1	—	—	118	118	—	(1)	(1)	(1)	(1)	(2)	2,193
—	—	—	—	135	—	—	—	—	—	—	3	3	—	(1)	(1)	(1)	(1)	(2)	1,689
25	—	7	5	933	1	—	—	1	—	—	420	420	—	(1)	(1)	(1)	(1)	(2)	8,495
1	—	2	—	554	—	—	—	—	—	—	146	146	—	—	—	—	—	—	5,684
24	—	5	5	379	1	—	—	1	—	—	274	274	—	(1)	(1)	(1)	(1)	(2)	2,811
31	—	8	12	1,987	702	—	301	1,003	—	—	559	559	—	(601)	(601)	(4)	(703)	(707)	16,045

MINISTRY OF AGRICULTURE AND FOOD
(\$000)

VOTE 12 Ministry Operations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
		50	51	52	54		55	57	59	60	63	65	67	68	69
Science, Policy and Inspection	16,146	11,891	22	3,021	—	14,934	—	380	—	2,413	92	621	—	—	697
Agriculture Resources	64,373	14,921	79	3,821	—	18,821	—	358	—	1,610	1,054	351	840	—	92
BC Farm Industry Review Board	1,378	548	—	139	—	687	377	30	—	299	4	30	—	—	—
Executive and Support Services	6,923	908	—	254	58	1,220	—	137	452	71	644	489	—	—	—
Minister's Office	752	399	—	125	58	582	—	87	—	—	10	22	—	—	—
Corporate Services	6,171	509	—	129	—	638	—	50	452	71	634	467	—	—	—
Total	88,820	28,268	101	7,235	58	35,662	377	905	452	4,393	1,794	1,491	840	—	789

VOTE 13 Agricultural Land Commission

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
		50	51	52	54		55	57	59	60	63	65	67	68	69
Agricultural Land Commission	5,001	3,281	—	833	—	4,114	414	60	28	392	140	69	—	21	26
Total	5,001	3,281	—	833	—	4,114	414	60	28	392	140	69	—	21	26

Statutory Appropriations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
		50	51	52	54		55	57	59	60	63	65	67	68	69
Production Insurance Account	23,200	—	—	—	—	—	—	—	—	1,250	—	—	—	—	—
Total	23,200	—	—	—	—	—	—	—	—	1,250	—	—	—	—	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
248	—	523	—	4,974	—	—	11,402	11,402	—	—	25	25	—	(3)	(3)	(4)	(13,863)	(13,867)	17,465
76	—	57	—	4,438	22,043	—	22,625	44,668	10,000	—	16	10,016	—	(3)	(3)	(3)	(10,549)	(10,552)	67,388
—	—	1	—	741	—	—	—	—	—	—	2	2	—	(1)	(1)	(1)	(1)	(2)	1,427
264	—	121	173	2,351	—	—	—	—	—	—	3,398	3,398	—	(1)	(1)	(1)	(1)	(2)	6,966
—	—	—	—	119	—	—	—	—	—	—	—	—	—	—	—	—	—	—	701
264	—	121	173	2,232	—	—	—	—	—	—	3,398	3,398	—	(1)	(1)	(1)	(1)	(2)	6,265
588	—	702	173	12,504	22,043	—	34,027	56,070	10,000	—	3,441	13,441	—	(8)	(8)	(9)	(24,414)	(24,423)	93,246

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
5	—	41	5	1,201	—	—	—	—	—	—	3	3	—	(1)	(1)	(1)	(1)	(2)	5,315
5	—	41	5	1,201	—	—	—	—	—	—	3	3	—	(1)	(1)	(1)	(1)	(2)	5,315

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	1,250	—	—	—	—	—	—	21,951	21,951	—	—	—	—	(1)	(1)	23,200
—	—	—	—	1,250	—	—	—	—	—	—	21,951	21,951	—	—	—	—	(1)	(1)	23,200

MINISTRY OF ATTORNEY GENERAL
(\$000)

VOTE 14 Ministry Operations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
	50	51	52	54	55	57	59	60	63	65	67	68	69		
Justice Services	171,440	24,751	—	6,287	—	31,038	—	276	66	786	316	309	30	—	
Prosecution Services	167,852	125,819	548	31,958	—	158,325	2,019	1,417	363	7,697	453	2,980	—	431	
Court Services	135,111	103,846	973	26,572	—	131,391	2,068	1,690	83	2,478	3,170	3,491	—	1,695	
Legal Services	28,317	76,529	1,084	19,831	—	97,444	20	856	—	45,857	1,377	1,736	—	51	
Agencies, Boards, Commissions and Other Tribunals	43,753	37,823	497	10,266	—	48,586	5,461	766	—	3,848	2,258	1,314	42	42	
Agencies, Boards, Commissions and Other Tribunals	43,752	24,268	93	6,197	—	30,558	4,712	347	—	1,610	956	872	30	22	
British Columbia Utilities Commission	1	13,555	404	4,069	—	18,028	749	419	—	2,238	1,302	442	12	20	
Multiculturalism and Anti-Racism	1,916	767	—	195	—	962	35	10	2	55	15	69	—	—	
Executive and Support Services	33,029	16,046	18	4,106	75	20,245	—	167	60	31	11,013	242	—	12	
Minister's Office	903	528	—	165	75	768	—	60	—	—	10	22	—	3	
Corporate Services	32,126	15,518	18	3,941	—	19,477	—	107	60	31	11,003	220	—	12	
Total	581,418	385,581	3,120	99,215	75	487,991	9,603	5,182	574	60,752	18,602	10,141	72	105	

VOTE 15 Judiciary

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
	50	51	52	54	55	57	59	60	63	65	67	68	69		
Judiciary	92,325	64,044	130	16,427	—	80,601	3,965	2,112	29	524	2,747	2,108	—	135	
Superior Courts	21,000	14,342	80	3,643	—	18,065	1	191	—	250	1,849	800	—	26	
Provincial Courts	71,325	49,702	50	12,784	—	62,536	3,964	1,921	29	274	898	1,308	—	109	
Total	92,325	64,044	130	16,427	—	80,601	3,965	2,112	29	524	2,747	2,108	—	135	

VOTE 16 Crown Proceeding Act

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
	50	51	52	54	55	57	59	60	63	65	67	68	69		
Crown Proceeding Act	24,500	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total	24,500	—	—	—	—	—	—	—	—	—	—	—	—	—	

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
64	—	56	1	1,904	2,516	—	169,266	171,782	—	—	110	110	—	(91)	(91)	(10)	(4,156)	(4,166)	200,577
88	—	64	300	15,812	—	—	—	—	—	—	1,224	1,224	(1,688)	(1)	(1,689)	—	(1)	(1)	173,671
1,609	—	2,065	739	19,088	—	—	—	—	—	—	1,059	1,059	—	(1)	(1)	(1)	(2,852)	(2,853)	148,684
—	—	3	167	50,067	—	—	—	—	—	—	760	760	—	(115,704)	(115,704)	(290)	(10)	(300)	32,267
—	—	—	1,279	15,015	100	—	—	100	11,530	—	54	11,584	—	(2)	(2)	(1,278)	(25,726)	(27,004)	48,279
—	—	—	21	8,575	—	—	—	—	11,530	—	38	11,568	—	(2)	(2)	(1,278)	(1,143)	(2,421)	48,278
—	—	—	1,258	6,440	100	—	—	100	—	—	16	16	—	—	—	—	(24,583)	(24,583)	1
—	—	—	—	186	300	—	540	840	—	—	2	2	—	(1)	(1)	(1)	(1)	(2)	1,987
—	—	8,098	1,662	21,288	—	—	—	—	—	—	459	459	—	(3,814)	(3,814)	(1)	(1)	(2)	38,176
—	—	—	—	95	—	—	—	—	—	—	—	—	—	—	—	—	—	—	863
—	—	8,098	1,662	21,193	—	—	—	—	—	—	459	459	—	(3,814)	(3,814)	(1)	(1)	(2)	37,313
1,761	—	10,286	4,148	123,360	2,916	—	169,806	172,722	11,530	—	3,668	15,198	(1,688)	(119,614)	(121,302)	(1,581)	(32,747)	(34,328)	643,641

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
64	—	1,005	275	12,964	—	—	12	12	—	—	43	43	—	(2)	(2)	—	(1)	(1)	93,617
4	—	400	—	3,521	—	—	—	—	—	—	43	43	—	(1)	(1)	—	—	—	21,628
60	—	605	275	9,443	—	—	12	12	—	—	—	—	—	(1)	(1)	—	(1)	(1)	71,989
64	—	1,005	275	12,964	—	—	12	12	—	—	43	43	—	(2)	(2)	—	(1)	(1)	93,617

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	—	—	—	—	—	—	—	24,500	24,500	—	—	—	—	—	—	24,500
—	—	—	—	—	—	—	—	—	—	—	24,500	24,500	—	—	—	—	—	—	24,500

MINISTRY OF ATTORNEY GENERAL
(\$000)

VOTE 17 Independent Investigations Office

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Independent Investigations Office	9,093	7,132	—	1,999	—	9,131	—	154	48	284	915	317	—	—	20
Total	9,093	7,132	—	1,999	—	9,131	—	154	48	284	915	317	—	—	20

Statutory Appropriations

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Public Guardian and Trustee Operating Account	10,763	24,203	256	6,148	—	30,607	—	281	—	1,694	2,948	852	—	—	20
Public Inquiry Act	850	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	11,613	24,203	256	6,148	—	30,607	—	281	—	1,694	2,948	852	—	—	20

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
96	—	459	123	2,416	—	—	—	—	—	—	20	20	—	(1)	(1)	(1)	(1)	(2)	11,564
96	—	459	123	2,416	—	—	—	—	—	—	20	20	—	(1)	(1)	(1)	(1)	(2)	11,564
70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	689	295	6,779	—	—	—	—	—	—	399	399	—	—	—	—	(26,255)	(26,255)	11,530
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	689	295	6,779	—	—	—	—	—	—	399	399	—	—	—	—	(26,255)	(26,255)	11,530

MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT
(\$000)

VOTE 18 Ministry Operations

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
	Early Childhood Development	40,256	1,868	11	474	—	2,353	—	70	—	112	—	—	—	—
Services for Children and Youth with Support Needs	480,381	21,799	132	5,536	—	27,467	—	265	—	—	920	266	—	—	83
Child and Youth Mental Health Services	119,471	55,602	1,015	14,195	—	70,812	—	778	—	437	222	641	—	—	357
Child Safety, Family Support and Children in Care Services	834,381	147,909	3,414	37,610	—	188,933	—	2,918	21,616	246	1,213	235	583	22	84
Adoption Services	36,451	8,400	23	2,141	—	10,564	—	49	—	—	—	7	—	—	—
Youth Justice Services	51,320	29,020	876	7,374	—	37,270	—	285	—	27	—	112	—	—	831
Service Delivery Support	161,426	84,161	864	21,756	—	106,781	—	3,757	4,600	6,523	9,802	6,028	—	—	—
Executive and Support Services	16,959	15,466	12	3,960	58	19,496	—	410	2	—	9	1,177	—	—	—
Minister's Office	677	426	—	132	58	616	—	80	—	—	7	19	—	—	—
Corporate Services	16,282	15,040	12	3,828	—	18,880	—	330	2	—	2	1,158	—	—	—
Total	1,740,645	364,225	6,347	93,046	58	463,676	—	8,532	26,218	7,345	12,166	8,466	583	22	1,355

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	182	—	10	39,882	39,892	—	—	1	1	—	(570)	(570)	(1)	(1)	(2)	41,856
20	—	—	—	1,554	4,125	47,885	486,922	538,932	—	—	22	22	—	(36,801)	(36,801)	(1)	(2,284)	(2,285)	528,889
152	—	—	1,032	3,619	—	130	57,179	57,309	—	—	—	—	—	(8,768)	(8,768)	(660)	(115)	(775)	122,197
8	—	—	100	27,025	—	87,378	694,199	781,577	—	—	633	633	—	(1)	(1)	(148)	(62,864)	(63,012)	935,155
—	—	—	—	56	—	144	27,190	27,334	—	—	—	—	—	(1)	(1)	(1)	(1)	(2)	37,951
131	—	—	—	1,386	—	299	30,350	30,649	—	—	1	1	—	(1)	(1)	(1)	(17,984)	(17,985)	51,320
1,853	—	1,494	1,353	35,410	—	—	2,071	2,071	—	—	29,163	29,163	—	(1)	(1)	(1)	(198)	(199)	173,225
—	—	21	79	1,698	—	—	830	830	—	—	160	160	—	(1)	(1)	(1)	(680)	(681)	21,502
—	—	—	—	106	—	—	—	—	—	—	—	—	—	—	—	—	—	—	722
—	—	21	79	1,592	—	—	830	830	—	—	160	160	—	(1)	(1)	(1)	(680)	(681)	20,780
<u>2,164</u>	<u>—</u>	<u>1,515</u>	<u>2,564</u>	<u>70,930</u>	<u>4,125</u>	<u>135,846</u>	<u>1,338,623</u>	<u>1,478,594</u>	<u>—</u>	<u>—</u>	<u>29,980</u>	<u>29,980</u>	<u>—</u>	<u>(46,144)</u>	<u>(46,144)</u>	<u>(814)</u>	<u>(84,127)</u>	<u>(84,941)</u>	<u>1,912,095</u>

MINISTRY OF CITIZENS' SERVICES
(\$000)

VOTE 19 Ministry Operations

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
	Services to Citizens and Businesses	31,528	27,810	207	7,145	—	35,162	—	390	183	961	11,423	1,036	—	20
Service BC Operations	30,737	23,310	173	6,002	—	29,485	—	347	87	529	7,622	545	—	—	22
BC Online	790	2,286	2	581	—	2,869	—	10	85	432	2,999	109	—	—	—
BC Registry Services	1	2,214	32	562	—	2,808	—	33	11	—	802	382	—	20	23
Office of the Chief Information Officer	1,640	2,993	6	760	—	3,759	—	77	31	699	2,490	84	—	—	—
BC Data Service	24,477	15,885	89	4,035	—	20,009	—	98	371	2,582	7,724	354	—	—	—
Connectivity	13,705	2,221	—	564	—	2,785	—	40	62	223	830	44	—	—	—
Procurement and Supply Services	8,753	25,810	597	6,556	—	32,963	—	129	934	3,503	6,427	1,107	—	—	2,542
Real Property	362,596	17,377	34	4,414	—	21,825	—	234	286	454	177	363	—	—	24,199
Enterprise Services	173,393	34,392	163	9,170	—	43,725	—	80	916	3,183	192,130	759	—	—	—
Corporate Information and Records															
Management Office	22,646	19,382	44	4,923	—	24,349	—	39	768	4,425	1,594	337	—	—	—
Government Digital Experience	8,561	7,008	55	1,781	—	8,844	—	43	18	182	1,046	62	—	—	—
Executive and Support Services	9,428	6,523	13	1,690	58	8,284	—	78	299	264	49	179	—	—	—
Minister's Office	591	439	7	136	58	640	—	38	—	—	10	20	—	—	—
Corporate Services	8,837	6,084	6	1,554	—	7,644	—	40	299	264	39	159	—	—	—
Total	656,727	159,401	1,208	41,038	58	201,705	—	1,208	3,868	16,476	223,890	4,325	—	20	26,786

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	3,023	242	17,323	—	—	—	—	—	—	892	892	—	(6,071)	(6,071)	(400)	(12,130)	(12,530)	34,776
—	—	1,818	—	10,970	—	—	—	—	—	—	801	801	—	(6,071)	(6,071)	(400)	(800)	(1,200)	33,985
—	—	5	237	3,877	—	—	—	—	—	—	9	9	—	—	—	—	(5,965)	(5,965)	790
—	—	1,200	5	2,476	—	—	—	—	—	—	82	82	—	—	—	—	(5,365)	(5,365)	1
—	—	—	—	3,381	—	—	—	—	—	—	4	4	—	(1,427)	(1,427)	(665)	(3,029)	(3,694)	2,023
—	—	4,250	43	15,422	—	—	—	—	—	—	12	12	—	(6,212)	(6,212)	(1)	(477)	(478)	28,753
—	—	—	—	1,199	—	—	20,000	20,000	—	—	—	—	—	(1)	(1)	(1)	(1)	(2)	23,981
6,416	—	343	4,349	25,750	—	—	—	—	—	—	75,514	75,514	—	(72,712)	(72,712)	(17,092)	(34,099)	(51,191)	10,324
30	—	86,960	315,515	428,218	—	—	—	—	—	—	45,066	45,066	—	(24,350)	(24,350)	(66,932)	(38,930)	(105,862)	364,897
—	—	24,740	—	221,808	—	—	—	—	—	—	304	304	—	(68,996)	(68,996)	(13,871)	(9,092)	(22,963)	173,878
—	—	155	—	7,318	—	—	—	—	—	—	45	45	—	(5,725)	(5,725)	(913)	(430)	(1,343)	24,644
—	—	264	9	1,624	—	—	—	—	—	—	15	15	—	(997)	(997)	(1)	(1)	(2)	9,484
7	—	44	—	920	—	—	—	—	—	—	864	864	—	(23)	(23)	(4)	(31)	(35)	10,010
—	—	2	—	70	—	—	—	—	—	—	—	—	—	—	—	—	—	—	710
7	—	42	—	850	—	—	—	—	—	—	864	864	—	(23)	(23)	(4)	(31)	(35)	9,300
6,453	—	119,779	320,158	722,963	—	—	20,000	20,000	—	—	122,716	122,716	—	(186,514)	(186,514)	(99,880)	(98,220)	(198,100)	682,770

MINISTRY OF EDUCATION AND CHILD CARE
(\$000)

VOTE 20 Ministry Operations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
		50	51	52	54		55	57	59	60	63	65	67	68	69
Public Schools	6,764,001	—	—	—	—	—	—	—	—	—	13,847	—	—	—	—
Independent Schools	490,795	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers to Other Partners	56,718	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Child Care	815,884	53,970	607	13,708	—	68,285	—	710	—	558	18,089	2,716	98	—	—
Executive and Support Services	51,187	31,664	40	8,095	101	39,900	363	961	852	11,142	3,330	2,011	773	200	24
Ministers' Offices	1,058	826	31	252	101	1,210	—	100	—	—	13	25	—	—	—
Corporate Services	50,129	30,838	9	7,843	—	38,690	363	861	852	11,142	3,317	1,986	773	200	24
Total	8,178,585	85,634	647	21,803	101	108,185	363	1,671	852	11,700	35,266	4,727	871	200	24

Statutory Appropriations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
		50	51	52	54		55	57	59	60	63	65	67	68	69
British Columbia Training and Education Savings Program	30,001	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Teachers Act Special Account	8,863	4,376	—	1,111	—	5,487	501	30	850	50	270	709	—	—	—
Total	38,864	4,376	—	1,111	—	5,487	501	30	850	50	270	709	—	—	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	13,847	198,275	7,143,697	70,373	7,412,345	—	—	1	1	—	(1)	(1)	(22,420)	(12,278)	(34,698)	7,391,494
—	—	—	—	—	3,182	495,995	—	499,177	—	—	—	—	—	—	—	—	(200)	(200)	498,977
—	—	—	—	—	43,224	21,739	2,431	67,394	—	—	—	—	—	—	—	(350)	(5,406)	(5,756)	61,638
—	—	98	958	23,227	3,040	190,500	1,359,967	1,553,507	—	—	3,967	3,967	—	(1)	(1)	(1)	(821,607)	(821,608)	827,377
—	—	2,267	—	21,923	401	—	829	1,230	—	—	956	956	(1)	(644)	(645)	(961)	(6,737)	(7,698)	55,666
—	—	—	—	138	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,348
—	—	2,267	—	21,785	401	—	829	1,230	—	—	956	956	(1)	(644)	(645)	(961)	(6,737)	(7,698)	54,318
—	—	2,365	958	58,997	248,122	7,851,931	1,433,600	9,533,653	—	—	4,924	4,924	(1)	(646)	(647)	(23,732)	(846,228)	(869,960)	8,835,152

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	840	3,250	—	30,000	30,000	1	—	—	80	80	—	—	—	—	—	30,001
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	8,817
—	—	—	—	840	3,250	—	30,000	30,000	1	—	80	81	—	—	—	—	—	—	38,818

MINISTRY OF EMERGENCY MANAGEMENT AND CLIMATE READINESS
(\$000)

VOTE 21 Ministry Operations

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Emergency Management and Climate Readiness	31,636	20,929	6	5,316	—	26,251	—	780	1	5,219	—	375	—	—	115
Executive and Support Services	11,039	6,790	—	1,748	58	8,596	—	150	100	2,185	2,100	311	—	—	30
Minister's Office	18	419	—	130	58	607	—	75	—	—	10	22	—	—	—
Corporate Services	11,021	6,371	—	1,618	—	7,989	—	75	100	2,185	2,090	289	—	—	30
Total	42,675	27,719	6	7,064	58	34,847	—	930	101	7,404	2,100	686	—	—	145

VOTE 22 Emergency Program Act

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Emergency Program Act	436,420	—	—	—	—	—	—	200	—	7,000	—	—	—	—	7,500
Total	436,420	—	—	—	—	—	—	200	—	7,000	—	—	—	—	7,500

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses	
271	—	90	1,056	7,907	780	—	26,398	27,178	—	—	—	—	—	—	(1)	(1)	(1)	(10,490)	(10,491)	50,844
60	—	111	375	5,422	—	—	—	—	—	—	—	28	28	—	(527)	(527)	—	—	—	13,519
—	—	—	—	107	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	714
60	—	111	375	5,315	—	—	—	—	—	—	—	28	28	—	(527)	(527)	—	—	—	12,805
331	—	201	1,431	13,329	780	—	26,398	27,178	—	—	28	28	—	(528)	(528)	(1)	(10,490)	(10,491)	64,363	

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses	
2,000	7,000	—	—	23,700	120	9,601	3,000	12,721	—	—	1	1	—	—	(1)	(1)	—	(1)	(1)	36,420
2,000	7,000	—	—	23,700	120	9,601	3,000	12,721	—	—	1	1	—	—	(1)	(1)	—	(1)	(1)	36,420

MINISTRY OF ENERGY, MINES AND LOW CARBON INNOVATION
(**\$000**)

VOTE 23 Ministry Operations

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
	Mines Competitiveness and Authorizations	24,551	19,777	1,243	5,084	—	26,104	50	1,311	—	2,875	219	379	—	—
Mines Health, Safety and Enforcement	12,693	8,628	868	2,191	—	11,687	50	818	—	588	124	281	—	—	29
Electricity and Alternative Energy	38,888	11,518	—	2,926	—	14,444	—	524	—	4,806	932	362	404	—	—
Oil and Gas	17,271	6,378	—	1,620	—	7,998	—	354	—	2,490	306	340	—	—	69
Strategic and Indigenous Affairs	2,515	1,496	—	380	—	1,876	—	91	—	513	14	73	—	—	—
Executive and Support Services	13,638	2,107	36	567	75	2,785	—	177	3,381	438	749	1,885	—	—	—
Minister's Office	595	515	—	162	75	752	—	47	—	—	10	20	—	—	—
Corporate Services	13,043	1,592	36	405	—	2,033	—	130	3,381	438	739	1,865	—	—	—
Total	109,556	49,904	2,147	12,768	75	64,894	100	3,275	3,381	11,710	2,344	3,320	404	—	206

Statutory Appropriations

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
	Innovative Clean Energy Fund special account	2,403	321	—	81	—	402	—	5	—	16	—	5	—	—
Total	2,403	321	—	81	—	402	—	5	—	16	—	5	—	—	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses	
109	—	—	—	5,051	—	—	266	266	—	—	16	16	—	—	(1)	(1)	(1)	(3,052)	(3,053)	28,383
29	—	—	—	1,919	—	—	59	59	—	—	8	8	—	—	(1)	(1)	(1)	(1)	(2)	13,670
—	—	—	—	7,028	—	—	26,368	26,368	—	—	79	79	—	—	(6,552)	(6,552)	(1)	(1)	(2)	41,365
63	—	5,934	—	9,556	—	—	100	100	—	—	55	55	—	—	(1)	(1)	(1)	(1)	(2)	17,706
—	—	—	—	691	—	—	100	100	—	—	5	5	—	—	(1)	(1)	(1)	(1)	(2)	2,669
279	—	1,290	1,795	9,994	—	—	—	—	—	—	2,595	2,595	—	—	(753)	(753)	(3)	(3)	(6)	14,615
—	—	—	—	77	—	—	—	—	—	—	—	—	—	—	(1)	(1)	(1)	(1)	(2)	826
279	—	1,290	1,795	9,917	—	—	—	—	—	—	2,595	2,595	—	—	(752)	(752)	(2)	(2)	(4)	13,789
480	—	7,224	1,795	34,239	—	—	26,893	26,893	—	—	2,758	2,758	—	—	(7,309)	(7,309)	(8)	(3,059)	(3,067)	118,408

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses	
—	—	—	—	26	—	—	9,703	9,703	—	—	—	—	—	—	(1)	(1)	(1)	(1)	(2)	10,128
—	—	—	—	26	—	—	9,703	9,703	—	—	—	—	—	—	(1)	(1)	(1)	(1)	(2)	10,128

MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE STRATEGY
(S000)

VOTE 24 Ministry Operations

Description	Total 2022/23 Operating Expenses	Total				Total Salaries and Benefits	Total								
		50	51	52	54		55	57	59	60	63	65	67	68	69
Environmental Protection	19,006	28,497	288	7,338	—	36,123	—	781	—	3,576	929	1,765	—	—	955
BC Parks, Recreation Sites and Trails	58,969	27,656	159	7,088	—	34,903	—	580	—	739	209	1,611	—	19	16,162
Compliance and Enforcement	24,220	18,819	51	4,836	—	23,706	—	638	—	365	477	320	—	—	427
Climate Action	42,513	7,523	—	1,911	—	9,434	—	138	—	3,129	853	7,095	—	—	9
CleanBC Program for Industry	142,919	2,949	—	749	—	3,698	—	31	—	1,200	1,510	27	—	—	—
Executive and Support Services	28,306	3,206	16	845	75	4,142	—	159	1,616	166	1,186	1,455	—	—	80
Minister's Office	651	486	—	154	75	715	—	75	—	—	10	22	—	—	—
Corporate Services	27,655	2,720	16	691	—	3,427	—	84	1,616	166	1,176	1,433	—	—	80
Total	315,933	88,650	514	22,767	75	112,006	—	2,327	1,616	9,175	5,164	12,273	—	19	17,633

VOTE 25 Environmental Assessment Office

Description	Total 2022/23 Operating Expenses	Total				Total Salaries and Benefits	Total								
		50	51	52	54		55	57	59	60	63	65	67	68	69
Environmental Assessment Office	15,367	8,980	62	2,288	—	11,330	1	496	645	852	125	160	—	—	3
Total	15,367	8,980	62	2,288	—	11,330	1	496	645	852	125	160	—	—	3

Statutory Appropriations

Description	Total 2022/23 Operating Expenses	Total				Total Salaries and Benefits	Total								
		50	51	52	54		55	57	59	60	63	65	67	68	69
Park Enhancement Fund special account	9,800	3,126	100	794	—	4,020	—	—	—	3,250	700	—	—	—	3,450
Sustainable Environment Fund	30,435	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	40,235	3,126	100	794	—	4,020	—	—	—	3,250	700	—	—	—	3,450

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
863	—	1,315	18	10,202	195	—	4,037	4,232	—	—	714	714	(24,077)	(1)	(24,078)	(26)	(2,190)	(2,216)	24,977
315	—	14,873	—	34,508	90	—	265	355	—	—	70	70	—	(1)	(1)	(1)	(233)	(234)	69,601
361	—	240	—	2,828	—	—	—	—	—	—	21	21	(436)	(1)	(437)	(1)	(120)	(121)	25,997
—	—	10	—	11,234	24,456	—	1,200	25,656	—	—	6	6	(1,305)	(2,000)	(3,305)	(1)	(82)	(83)	42,942
—	—	—	—	2,768	—	—	—	—	—	—	—	—	—	(1)	(1)	(1)	(1)	(2)	6,463
2,469	—	3,778	701	11,610	60	—	—	60	—	—	14,210	14,210	(317)	(1)	(318)	(1)	(1)	(2)	29,702
—	—	—	—	107	—	—	—	—	—	—	—	—	—	—	—	—	—	—	822
2,469	—	3,778	701	11,503	60	—	—	60	—	—	14,210	14,210	(317)	(1)	(318)	(1)	(1)	(2)	28,880
4,008	—	20,216	719	73,150	24,801	—	5,502	30,303	—	—	15,021	15,021	(26,135)	(2,005)	(28,140)	(31)	(2,627)	(2,658)	199,682

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
2	—	5	1	2,290	2,400	—	1,150	3,550	—	—	124	124	—	(1)	(1)	(1)	(900)	(901)	16,392
2	—	5	1	2,290	2,400	—	1,150	3,550	—	—	124	124	—	(1)	(1)	(1)	(900)	(901)	16,392

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	7,400	200	—	1,300	1,500	—	—	500	500	—	—	—	(500)	—	(500)	12,920
—	—	—	—	—	—	—	—	—	26,135	—	—	26,135	—	—	—	—	—	—	26,135
—	—	—	—	7,400	200	—	1,300	1,500	26,135	—	500	26,635	—	—	—	(500)	—	(500)	39,055

MINISTRY OF FINANCE
(\$000)

VOTE 26 Ministry Operations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
		50	51	52	54		55	57	59	60	63	65	67	68	69
Treasury Board Staff	9,150	7,184	60	1,825	—	9,069	—	54	102	73	162	72	—	221	1
Office of the Comptroller General	21,799	13,404	114	3,405	—	16,923	—	42	118	10	7,678	250	—	12	—
Office of the Comptroller General	19,375	10,661	94	2,708	—	13,463	—	6	116	—	7,650	235	—	12	—
Internal Audit and Advisory Services	2,424	2,743	20	697	—	3,460	—	36	2	10	28	15	—	—	—
Treasury	1	7,150	46	1,866	—	9,062	—	49	180	615	3,869	815	—	—	—
Revenue Division	212,895	75,373	827	19,147	—	95,347	—	1,138	3,581	5,866	13,550	8,257	504	5	17
Policy and Legislation	8,280	6,581	12	1,671	—	8,264	1,379	80	641	75	183	216	—	1	—
Policy and Legislation	8,279	6,284	12	1,596	—	7,892	—	68	621	29	32	47	—	1	—
Assessment Services	1	297	—	75	—	372	1,379	12	20	46	151	169	—	—	—
Public Sector Employers' Council Secretariat	17,339	2,448	40	622	—	3,110	—	100	100	25	68	51	—	—	—
Crown Agencies Secretariat	7,034	3,977	35	1,019	—	5,031	—	59	505	750	128	192	—	—	5
Executive and Support Services	42,349	21,230	65	5,443	75	26,813	—	1,224	2,381	11,080	8,060	742	823	—	6
Minister's Office	885	618	—	188	75	881	—	35	—	—	10	22	—	—	—
Corporate Services	41,464	20,612	65	5,255	—	25,932	—	1,189	2,381	11,080	8,050	720	823	—	6
Total	318,847	137,347	1,199	34,998	75	173,619	1,379	2,746	7,608	18,494	33,698	10,595	1,327	239	29

VOTE 27 Government Communications and Public Engagement

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
		50	51	52	54		55	57	59	60	63	65	67	68	69
Government Communications	28,338	18,408	100	4,735	—	23,243	—	176	34	790	950	1,058	3,537	—	38
Total	28,338	18,408	100	4,735	—	23,243	—	176	34	790	950	1,058	3,537	—	38

VOTE 28 BC Public Service Agency

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
		50	51	52	54		55	57	59	60	63	65	67	68	69
BC Public Service Agency	59,781	32,729	212	8,313	—	41,254	—	1,027	307	1,853	25,782	3,441	780	—	—
Human Resources Services and Solutions	15,841	12,521	120	3,180	—	15,821	—	164	—	29	108	389	780	—	—
People and Organizational Development	9,922	7,176	63	1,823	—	9,062	—	410	—	1,306	134	1,220	—	—	—
Policy, Innovation and Engagement	1,564	3,880	10	985	—	4,875	—	89	—	378	82	1,431	—	—	—
Employee Relations	4,796	3,961	1	1,006	—	4,968	—	265	246	—	45	125	—	—	—
Corporate Services	27,658	5,191	18	1,319	—	6,528	—	99	61	140	25,413	276	—	—	—
Total	59,781	32,729	212	8,313	—	41,254	—	1,027	307	1,853	25,782	3,441	780	—	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
12	—	43	2	742	—	—	—	—	—	—	12	12	—	(250)	(250)	(1)	(9)	(10)	9,563
—	—	270	—	8,380	—	—	—	—	—	—	16	16	—	(2,209)	(2,209)	(207)	(2)	(209)	22,901
—	—	270	—	8,289	—	—	—	—	—	—	11	11	—	(1,454)	(1,454)	(58)	(1)	(59)	20,250
—	—	—	—	91	—	—	—	—	—	—	5	5	—	(755)	(755)	(149)	(1)	(150)	2,651
—	—	9	1	5,538	—	—	—	—	—	—	46,306	46,306	—	(15,838)	(15,838)	(1,135)	(43,932)	(45,067)	1
91	—	10,716	55	43,780	50,507	600	2,467	53,574	—	—	34,875	34,875	—	(1,566)	(1,566)	(1,001)	(2,672)	(3,673)	222,337
—	—	—	—	2,579	—	—	—	—	—	—	2	2	—	(1)	(1)	(2,153)	(1)	(2,154)	8,690
—	—	—	—	798	—	—	—	—	—	—	2	2	—	(1)	(1)	(1)	(1)	(2)	8,689
—	—	4	—	1,781	—	—	—	—	—	—	—	—	—	—	—	(2,152)	—	(2,152)	1
—	—	—	—	344	21,943	—	—	21,943	—	—	3	3	—	(2,510)	(2,510)	(1)	(20)	(21)	22,869
—	—	275	501	2,415	—	—	—	—	—	—	14	14	—	(32)	(32)	(1)	(2)	(3)	7,425
8	—	3	1	24,328	170	—	3,000	3,170	—	—	620	620	—	(964)	(964)	(1)	(8,883)	(8,884)	45,083
—	—	—	—	67	—	—	—	—	—	—	3	3	—	—	—	—	—	—	951
8	—	3	1	24,261	170	—	3,000	3,170	—	—	617	617	—	(964)	(964)	(1)	(8,883)	(8,884)	44,132
111	—	11,320	560	88,106	72,620	600	5,467	78,687	—	—	81,848	81,848	—	(23,370)	(23,370)	(4,500)	(55,521)	(60,021)	338,869

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	300	15	6,898	—	—	—	—	—	—	61	61	—	(600)	(600)	(200)	(61)	(261)	29,341
—	—	300	15	6,898	—	—	—	—	—	—	61	61	—	(600)	(600)	(200)	(61)	(261)	29,341

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	495	93	33,778	—	—	—	—	—	—	9,060	9,060	(450)	(16,237)	(16,687)	(2,215)	(1,805)	(4,020)	63,385
—	—	—	—	1,470	—	—	—	—	—	—	45	45	—	(325)	(325)	(25)	(25)	(50)	16,961
—	—	—	83	3,153	—	—	—	—	—	—	—	—	—	(1,782)	(1,782)	—	(4)	(4)	10,429
—	—	—	—	1,980	—	—	—	—	—	—	8,049	8,049	—	(13,286)	(13,286)	—	—	—	1,618
—	—	—	—	681	—	—	—	—	—	—	9	9	(450)	(3)	(453)	—	(6)	(6)	5,199
—	—	495	10	26,494	—	—	—	—	—	—	957	957	—	(841)	(841)	(2,190)	(1,770)	(3,960)	29,178
—	—	495	93	33,778	—	—	—	—	—	—	9,060	9,060	(450)	(16,237)	(16,687)	(2,215)	(1,805)	(4,020)	63,385

MINISTRY OF FINANCE
(\$000)

VOTE 29 Benefits and Other Employment Costs

Description	Total 2022/23 Operating Expenses				Total Salaries and Benefits									
	50	51	52	54	55	57	59	60	63	65	67	68	69	
Benefits and Other Employment Costs	1	10,013	—	763,765	—	773,778	—	187	3,593	1,241	1,097	440	—	—
Pension Contribution and Retirement Benefits	409,533	—	—	479,457	—	479,457	—	—	—	—	—	—	—	—
Employer Health Tax	49,600	—	—	57,000	—	57,000	—	—	—	—	—	—	—	—
Employee Health Benefits	132,679	—	—	218,956	—	218,956	—	—	—	—	—	—	—	—
Long Term Disability	43,690	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Benefits	9,025	—	—	5,809	—	5,809	—	3,593	250	—	—	—	—	—
Benefits Administration	10,193	10,013	—	2,543	—	12,556	—	187	—	991	1,097	440	—	—
Recoveries	(654,719)	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	1	10,013	—	763,765	—	773,778	—	187	3,593	1,241	1,097	440	—	—

Statutory Appropriations

Description	Total 2022/23 Operating Expenses				Total Salaries and Benefits									
	50	51	52	54	55	57	59	60	63	65	67	68	69	
Housing Priority Initiatives special account	785,738	—	—	—	—	—	—	—	—	—	—	—	—	—
Insurance and Risk Management Account	4,630	5,233	5	1,329	—	6,567	—	100	1,070	1,019	518	162	—	—
<i>Land Tax Deferment Act</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Long Term Disability Fund special account	68,675	—	—	71,200	—	71,200	—	—	—	875	—	—	—	—
Provincial Home Acquisition Wind Up special account	10	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	859,053	5,233	5	72,529	—	77,767	—	100	1,070	1,894	518	162	—	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	6,558	—	—	350	350	47,398	—	201	47,599	(13,395)	(732,811)	(746,206)	(11,469)	(70,609)	(82,078)	1
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(4,145)	(8,174)	(12,319)	467,138
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(1,874)	(1,874)	55,126
—	—	—	—	—	—	—	—	—	47,398	—	—	47,398	(10,767)	—	(10,767)	(6,616)	(57,504)	(64,120)	144,069
—	—	—	—	3,843	—	—	—	—	—	—	—	—	—	—	—	(336)	(995)	(1,331)	46,067
—	—	—	—	2,715	—	—	350	350	—	—	201	201	(2,616)	(83)	(2,699)	(304)	(1,572)	(1,876)	9,082
—	—	—	—	—	—	—	—	—	—	—	—	—	—	(732,728)	(732,728)	—	—	—	11,247
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(732,728)
—	—	—	—	6,558	—	—	350	350	47,398	—	201	47,599	(13,395)	(732,811)	(746,206)	(11,469)	(70,609)	(82,078)	1

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses	
4,480	—	50	—	7,399	1,042,000	—	—	1,042,000	—	—	105	105	—	—	(48,066)	(48,066)	(2,270)	(151)	(2,421)	1,042,010
—	—	—	—	—	70,000	—	—	70,000	—	—	—	—	—	—	—	—	—	—	—	5,858
—	—	—	—	875	—	—	—	—	13,845	—	70	13,915	—	(335)	(335)	(978)	(8,542)	(9,520)	76,135	
—	—	—	—	—	—	—	—	—	—	—	10	10	—	—	—	—	—	—	10	
4,480	—	50	—	8,274	1,112,000	—	—	1,112,000	13,845	—	42,564	56,409	—	(48,401)	(48,401)	(3,343)	(8,693)	(12,036)	1,194,013	

MINISTRY OF FORESTS
(\$000)

VOTE 30 Ministry Operations

Description	Total 2022/23 Operating Expenses				Total Salaries and Benefits										
	50	51	52	54	55	57	59	60	63	65	67	68	69		
Integrated Resource Operations	65,702	27,690	121	7,032	—	34,843	—	464	—	23,396	175	797	—	1	320
Office of the Chief Forester	111,946	22,781	178	5,787	—	28,746	—	632	—	44,656	201	623	—	6	3,261
Timber, Range and Economics	10,477	7,430	44	1,887	—	9,361	—	125	—	1,167	129	89	—	—	1
Fire Preparedness	43,348	23,752	9	6,033	—	29,794	—	677	—	1,234	642	750	—	1	1,696
Regional Operations	126,294	100,999	701	25,654	—	127,354	—	1,789	95	6,095	747	2,021	—	15	748
Executive and Support Services	64,999	8,519	43	2,199	75	10,836	—	340	6,322	1,908	18,433	1,329	—	—	870
Minister's Office	842	497	—	157	75	729	—	102	—	—	10	23	—	—	—
Corporate Services	64,157	8,022	43	2,042	—	10,107	—	238	6,322	1,908	18,423	1,306	—	—	870
Total	422,766	191,171	1,096	48,592	75	240,934	—	4,027	6,417	78,456	20,327	5,609	—	23	6,896

VOTE 31 Fire Management

Description	Total 2022/23 Operating Expenses				Total Salaries and Benefits										
	50	51	52	54	55	57	59	60	63	65	67	68	69		
Fire Management	194,285	79,792	4,247	20,268	—	104,307	—	2,261	1,000	29,437	2,145	3,577	—	149	14,789
Total	194,285	79,792	4,247	20,268	—	104,307	—	2,261	1,000	29,437	2,145	3,577	—	149	14,789

Statutory Appropriations

Description	Total 2022/23 Operating Expenses				Total Salaries and Benefits										
	50	51	52	54	55	57	59	60	63	65	67	68	69		
BC Timber Sales Account	206,742	26,012	188	6,607	—	32,807	—	876	550	90,353	679	690	—	20	1,050
Crown Land special account	500	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Forest Stand Management Fund	—	—	—	—	—	—	32	—	638	—	10	—	—	—	84
Total	207,242	26,012	188	6,607	—	32,807	—	908	550	90,991	679	700	—	20	1,134

																	Total	2023/24			
				Total					Total					Total	Total	2023/24					
				Operating					Govt					Other					Internal	Total	Operating
70	72	73	75	Costs	77	79	80	Transfers	81	83	85	Expenses	86	88	Recoveries	89	90	Recoveries	External	Expenses	
548	24,255	5,652	8	55,616	95	—	1,757	1,852	—	—	50,046	50,046	(401)	(218)	(619)	(3)	(59,723)	(59,726)	(3,127)	82,012	
1,714	10	19	55	51,177	2,385	—	30,796	33,181	29,879	—	786	30,665	(101)	(362)	(463)	(752)	(2,375)	(3,127)	(3,127)	140,179	
59	—	—	23	1,593	—	—	281	281	—	—	33	33	(1)	(1)	(2)	(1)	(1)	(2)	(2)	11,264	
544	—	—	606	6,150	7,000	—	2,500	9,500	—	—	32	32	(1)	(1)	(2)	(1)	(36)	(37)	(37)	45,437	
1,498	413	407	4	13,832	2,142	—	2,587	4,729	—	—	191	191	(1,504)	(535)	(2,039)	(1)	(5,212)	(5,213)	(5,213)	138,854	
5,081	—	16,782	277	51,342	—	—	—	—	1	—	17,852	17,853	(8,098)	(5,681)	(13,779)	(429)	(1)	(430)	(430)	65,822	
—	—	—	—	135	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	864	
5,081	—	16,782	277	51,207	—	—	—	—	1	—	17,852	17,853	(8,098)	(5,681)	(13,779)	(429)	(1)	(430)	(430)	64,958	
9,444	24,678	22,860	973	179,710	11,622	—	37,921	49,543	29,880	—	68,940	98,820	(10,106)	(6,798)	(16,904)	(1,187)	(67,348)	(68,535)	(68,535)	483,568	

																	Total	2023/24			
				Total					Total					Total	Total	2023/24					
				Operating					Govt					Other					Internal	Total	Operating
70	72	73	75	Costs	77	79	80	Transfers	81	83	85	Expenses	86	88	Recoveries	89	90	Recoveries	External	Expenses	
55,360	—	105	—	108,823	5,000	—	—	5,000	—	—	62	62	(1,800)	(1)	(1,801)	(1)	(12,270)	(12,271)	(12,271)	204,120	
55,360	—	105	—	108,823	5,000	—	—	5,000	—	—	62	62	(1,800)	(1)	(1,801)	(1)	(12,270)	(12,271)	(12,271)	204,120	

																	Total	2023/24			
				Total					Total					Total	Total	2023/24					
				Operating					Govt					Other					Internal	Total	Operating
70	72	73	75	Costs	77	79	80	Transfers	81	83	85	Expenses	86	88	Recoveries	89	90	Recoveries	External	Expenses	
1,890	—	39,935	100	136,143	150	—	400	550	11,906	—	85,406	97,312	(29,880)	(1)	(29,881)	(1)	(1)	(2)	(2)	236,929	
—	—	—	—	—	184,713	—	—	184,713	—	—	500	500	—	—	—	—	(184,713)	(184,713)	(184,713)	500	
11	—	—	—	775	250	—	—	250	—	—	—	—	—	—	—	—	(1,025)	(1,025)	(1,025)	—	
1,901	—	39,935	100	136,918	185,113	—	400	185,513	11,906	—	85,906	97,812	(29,880)	(1)	(29,881)	(1)	(185,739)	(185,740)	(185,740)	237,429	

MINISTRY OF HEALTH
(\$000)

VOTE 32 Ministry Operations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
		50	51	52	54		55	57	59	60	63	65	67	68	69
Health Programs	25,176,724	—	—	—	—	—	—	—	—	51,941	—	—	—	—	—
Regional Services	17,544,369	—	—	—	—	—	—	—	—	1	—	—	—	—	—
Medical Services Plan	6,069,225	—	—	—	—	—	—	—	—	—	—	—	—	—	—
PharmaCare	1,513,972	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health Benefits Operations	49,158	—	—	—	—	—	—	—	—	51,940	—	—	—	—	—
Recoveries from Health Special Account	(147,250)	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Executive and Support Services	283,569	145,848	609	37,083	92	183,632	1,192	1,351	7,810	37,796	93,572	6,667	—	216	139
Minister's Office	1,049	705	—	216	92	1,013	—	113	—	—	10	22	—	—	—
Stewardship and Corporate Services	282,520	145,143	609	36,867	—	182,619	1,192	1,238	7,810	37,796	93,562	6,645	—	216	139
Total	25,313,043	145,848	609	37,083	92	183,632	1,192	1,351	7,810	89,737	93,572	6,667	—	216	139

Statutory Appropriations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
		50	51	52	54		55	57	59	60	63	65	67	68	69
Health Special Account	147,250	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	147,250	—	—	—	—	—	—	—	—	—	—	—	—	—	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	51,941	6,105	18,464,306	10,376,689	28,847,100	—	—	151	151	—	(3,201)	(3,201)	(140,006)	(417,884)	(557,890)	28,338,101
—	—	—	—	1	6,105	18,464,306	1,434,416	19,904,827	—	—	—	—	—	(1)	(1)	(6)	(234,034)	(234,040)	19,670,787
—	—	—	—	—	—	—	7,213,833	7,213,833	—	—	150	150	—	(3,200)	(3,200)	(140,000)	(32,000)	(172,000)	7,038,783
—	—	—	—	—	—	—	1,728,440	1,728,440	—	—	1	1	—	—	—	—	(150,100)	(150,100)	1,578,341
—	—	—	—	51,940	—	—	—	—	—	—	—	—	—	—	—	—	(1,750)	(1,750)	50,190
—	—	—	—	—	—	—	—	—	—	—	—	—	(147,250)	—	(147,250)	—	—	—	(147,250)
51	—	18,651	3,127	170,572	32	—	4,813	4,845	—	—	2,721	2,721	—	(22,339)	(22,339)	(1)	(4,023)	(4,024)	335,407
—	—	—	—	145	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,158
51	—	18,651	3,127	170,427	32	—	4,813	4,845	—	—	2,721	2,721	—	(22,339)	(22,339)	(1)	(4,023)	(4,024)	334,249
51	—	18,651	3,127	222,513	6,137	18,464,306	10,381,502	28,851,945	—	—	2,872	2,872	(147,250)	(25,540)	(172,790)	(140,007)	(421,907)	(561,914)	28,526,258

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	—	—	—	—	—	147,250	—	—	147,250	—	—	—	—	—	—	147,250
—	—	—	—	—	—	—	—	—	147,250	—	—	147,250	—	—	—	—	—	—	147,250

MINISTRY OF HOUSING

(\$000)

VOTE 33 Ministry Operations

Description	Total 2022/23					Total Salaries and Benefits									
	Operating Expenses	50	51	52	54	55	57	59	60	63	65	67	68	69	
Housing and Land Use Policy	8,573	8,221	4	2,089	—	10,314	—	189	827	1,885	277	193	—	—	
Homelessness, Partnerships and Housing Supports	14,983	11,599	23	2,947	—	14,569	—	135	16	4,017	1,270	369	—	—	
Residential Tenancy	11,495	9,963	23	2,531	—	12,517	—	71	1	362	1,198	361	—	—	
Homelessness Policy and Partnership Branch	3,488	1,636	—	416	—	2,052	—	64	15	3,655	72	8	—	—	
Strategy, Governance and Accountability	—	572	—	146	—	718	—	4	—	—	21	—	—	—	
Transfers to Crown Corporations and Agencies	631,433	—	—	—	—	—	—	—	—	—	—	—	—	—	
British Columbia Housing Management Commission	631,433	—	—	—	—	—	—	—	—	—	—	—	—	—	
Executive and Support Services	1,477	3,608	14	947	75	4,644	—	120	502	44	74	36	—	5	
Minister's Office	235	686	—	205	75	966	—	90	—	—	10	22	—	—	
Corporate Services	1,242	2,922	14	742	—	3,678	—	30	502	44	64	14	—	5	
Total	656,466	24,000	41	6,129	75	30,245	—	448	1,345	5,946	1,642	598	—	5	

Statutory Appropriations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
	50	51	52	54	55	57	59	60	63	65	67	68	69		
Housing Endowment Fund special account	12,884	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total	12,884	—	—	—	—	—	—	—	—	—	—	—	—	—	

				Total Operating					Total Govt					Total Other					Total Internal			Total External	Total 2023/24 Operating
70	72	73	75	Costs	77	79	80	Transfers	81	83	85	Expenses	86	88	Recoveries	89	90	Recoveries	Recoveries	Expenses			
—	—	338	70	3,779	—	—	26,002	26,002	—	—	105	105	—	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	40,197	
—	—	24	—	5,831	50	—	—	50	—	—	90	90	—	—	—	—	—	—	—	—	—	20,540	
—	—	24	—	2,017	—	—	—	—	—	—	75	75	—	—	—	—	—	—	—	—	—	14,609	
—	—	—	—	3,814	50	—	—	50	—	—	15	15	—	—	—	—	—	—	—	—	—	5,931	
—	—	—	—	25	—	—	—	—	—	—	7	7	—	—	—	—	—	—	—	—	—	750	
—	—	—	—	—	—	—	816,940	816,940	—	—	—	—	—	—	—	—	—	—	—	—	—	816,940	
—	—	—	—	—	—	—	816,940	816,940	—	—	—	—	—	—	—	—	—	—	—	—	—	816,940	
—	—	—	46	827	—	—	—	—	—	—	541	541	—	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	6,009	
—	—	—	—	122	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,088	
—	—	—	46	705	—	—	—	—	—	—	541	541	—	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	4,921	
—	—	362	116	10,462	50	—	842,942	842,992	—	—	743	743	—	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(4)	884,436	

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	2023/24 Operating Expenses		
—	—	—	—	—	—	—	12,884	12,884	—	—	—	—	—	—	—	—	—	—	—	12,884	
—	—	—	—	—	—	—	12,884	12,884	—	—	—	—	—	—	—	—	—	—	—	—	12,884

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION
(\$000)

VOTE 34 Ministry Operations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
	50	51	52	54		55	57	59	60	63	65	67	68	69	
Negotiations and Regional Operations Division	15,341	11,831	65	3,005	—	14,901	—	665	—	516	71	297	—	—	
Strategic Partnerships and Initiatives Division	18,439	7,469	—	1,897	—	9,366	—	256	—	1,126	14	102	—	—	
Reconciliation Transformation and Strategies Division	3,260	2,251	—	571	—	2,822	—	54	—	23	8	15	—	—	
Executive and Support Services	12,775	3,145	12	824	75	4,056	35	157	3,052	364	337	680	—	1	
Minister's Office	993	487	12	148	75	722	—	85	—	10	20	—	—	—	
Corporate Services	11,782	2,658	—	676	—	3,334	35	72	3,052	364	327	660	—	1	
Total	49,815	24,696	77	6,297	75	31,145	35	1,132	3,052	2,029	430	1,094	—	1	

VOTE 35 Treaty and Other Agreements Funding

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
	50	51	52	54		55	57	59	60	63	65	67	68	69	
Treaty and Other Agreements Funding	108,329	—	—	—	—	—	—	—	—	—	—	—	—	—	
Treaty and Other Agreements Funding	3,913	—	—	—	—	—	—	—	—	—	—	—	—	—	
Non Treaty Funding	104,416	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total	108,329	—	—	—	—	—	—	—	—	—	—	—	—	—	

VOTE 36 Declaration Act Secretariat

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
	50	51	52	54		55	57	59	60	63	65	67	68	69	
Declaration Act Secretariat	3,213	2,083	—	530	—	2,613	—	280	300	253	33	147	—	—	
Total	3,213	2,083	—	530	—	2,613	—	280	300	253	33	147	—	—	

Statutory Appropriations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
	50	51	52	54		55	57	59	60	63	65	67	68	69	
First Citizens Fund	1,686	—	—	—	—	—	—	—	—	—	—	—	—	—	
First Nations Clean Energy Business Fund special account	7,576	159	—	41	—	200	—	—	—	—	—	—	—	—	
Total	9,262	159	—	41	—	200	—	—	—	—	—	—	—	—	

																			Total
																			2023/24
																			Operating
																			Expenses
70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	1	1,550	—	—	—	—	—	—	17	17	—	(1)	(1)	(1)	(1)	(2)	16,465
—	—	—	—	1,498	275	—	14,146	14,421	—	—	15	15	—	(151)	(151)	(1)	(1)	(2)	25,147
—	—	—	—	100	500	—	—	500	—	—	—	—	—	(1)	(1)	(1)	(1)	(2)	3,419
—	—	238	583	5,447	—	—	940	940	—	—	2,441	2,441	—	(1)	(1)	(1)	(1)	(2)	12,881
—	—	—	—	115	—	—	—	—	—	—	—	—	—	—	—	—	—	—	837
—	—	238	583	5,332	—	—	940	940	—	—	2,441	2,441	—	(1)	(1)	(1)	(1)	(2)	12,044
—	—	238	584	8,595	775	—	15,086	15,861	—	—	2,473	2,473	—	(154)	(154)	(4)	(4)	(8)	57,912

																			Total
																			2023/24
																			Operating
																			Expenses
70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	—	330,992	—	113,536	444,528	—	—	—	—	—	(1)	(1)	(1)	(328,367)	(328,368)	116,159
—	—	—	—	—	—	—	4,473	4,473	—	—	—	—	—	(1)	(1)	(1)	—	(1)	4,471
—	—	—	—	—	330,992	—	109,063	440,055	—	—	—	—	—	—	—	—	(328,367)	(328,367)	111,688
—	—	—	—	—	330,992	—	113,536	444,528	—	—	—	—	—	(1)	(1)	(1)	(328,367)	(328,368)	116,159

																			Total
																			2023/24
																			Operating
																			Expenses
70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	130	210	1,353	—	—	—	—	—	—	468	468	—	(1)	(1)	(1)	(1)	(2)	4,431
—	—	130	210	1,353	—	—	—	—	—	—	468	468	—	(1)	(1)	(1)	(1)	(2)	4,431

																			Total
																			2023/24
																			Operating
																			Expenses
70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	—	—	—	1,716	1,716	—	—	—	—	—	—	—	—	—	—	1,716
—	—	—	—	—	6,110	—	1,737	7,847	—	—	—	—	—	(1)	(1)	(1)	(1)	(2)	8,044
—	—	—	—	—	6,110	—	3,453	9,563	—	—	—	—	—	(1)	(1)	(1)	(1)	(2)	9,760

MINISTRY OF JOBS, ECONOMIC DEVELOPMENT AND INNOVATION
(\$000)

VOTE 37 Ministry Operations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
	50	51	52	54		55	57	59	60	63	65	67	68	69	
Trade and Industry Development	28,379	10,027	10	2,547	—	12,584	—	420	550	11,290	690	1,640	—	—	1
Small Business and Economic Development	7,454	4,947	13	1,256	—	6,216	1	76	1	363	89	156	—	—	1
Investment and Innovation	13,029	6,919	—	1,758	—	8,677	1	101	35	252	129	216	—	—	—
Regional Development	27,391	3,375	7	858	—	4,240	—	87	—	265	30	45	—	—	—
Transfers to Crown Corporations and Agencies	25,640	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Forestry Innovation Investment Ltd.	19,550	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Innovate BC	6,090	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Executive and Support Services	8,516	7,130	48	1,853	101	9,132	—	271	50	10	337	199	—	—	—
Ministers' Offices	1,213	653	11	208	101	973	—	179	—	10	25	—	—	—	—
Corporate Services	7,303	6,477	37	1,645	—	8,159	—	92	50	10	327	174	—	—	—
Total	110,409	32,398	78	8,272	101	40,849	2	955	636	12,180	1,275	2,256	—	—	2

Statutory Appropriations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
	50	51	52	54		55	57	59	60	63	65	67	68	69	
Northern Development Fund	500	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	500	—	—	—	—	—	—	—	—	—	—	—	—	—	—

				Total Operating			Total Govt			Total Other			Total Internal			Total External		Total 2023/24	
70	72	73	75	Costs	77	79	80	Transfers	81	83	85	Expenses	86	88	Recoveries	89	90	Recoveries	Expenses
—	—	70	300	14,961	—	—	1,525	1,525	—	—	1	1	—	(3)	(3)	(2)	(2)	(4)	29,064
—	—	22	1	710	—	—	776	776	—	—	5	5	—	(2)	(2)	(3)	(1)	(4)	7,701
—	—	95	1	830	4,000	—	—	4,000	—	—	1	1	—	(2)	(2)	(1)	(2)	(3)	13,503
—	—	5	1	433	23,000	—	—	23,000	—	—	6	6	—	(1)	(1)	(1)	(1)	(2)	27,676
—	—	—	—	—	—	—	26,020	26,020	—	—	—	—	—	—	—	—	—	—	26,020
—	—	—	—	—	—	—	19,811	19,811	—	—	—	—	—	—	—	—	—	—	19,811
—	—	—	—	—	—	—	6,209	6,209	—	—	—	—	—	—	—	—	—	—	6,209
15	—	2	6	890	—	—	—	—	—	—	175	175	—	(1,317)	(1,317)	(2)	(1)	(3)	8,877
—	—	1	—	215	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,188
15	—	1	6	675	—	—	—	—	—	—	175	175	—	(1,317)	(1,317)	(2)	(1)	(3)	7,689
15	—	194	309	17,824	27,000	—	28,321	55,321	—	—	188	188	—	(1,325)	(1,325)	(9)	(7)	(16)	112,841

				Total Operating			Total Govt			Total Other			Total Internal			Total External		Total 2023/24	
70	72	73	75	Costs	77	79	80	Transfers	81	83	85	Expenses	86	88	Recoveries	89	90	Recoveries	Expenses
—	—	—	—	—	—	—	500	500	—	—	—	—	—	—	—	—	—	—	500
—	—	—	—	—	—	—	500	500	—	—	—	—	—	—	—	—	—	—	500

MINISTRY OF LABOUR
(\$000)

VOTE 38 Ministry Operations

Description	Total 2022/23 Operating														
	Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Labour Programs	15,828	32,523	67	8,296	—	40,886	450	689	575	596	4,156	1,086	10	1	—
Employment Standards	14,010	12,319	10	3,128	—	15,457	—	278	—	63	591	340	—	—	—
WorkSafeBC Funded Services	1	18,800	48	4,812	—	23,660	450	337	—	525	3,457	714	10	1	—
Labour Policy and Legislation	1,817	1,404	9	356	—	1,769	—	74	575	8	108	32	—	—	—
Executive and Support Services	1,595	1,548	13	423	75	2,059	—	93	—	—	30	42	—	—	—
Minister's Office	638	413	13	136	75	637	—	50	—	—	10	22	—	—	—
Corporate Services	957	1,135	—	287	—	1,422	—	43	—	—	20	20	—	—	—
Total	17,423	34,071	80	8,719	75	42,945	450	782	575	596	4,186	1,128	10	1	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
16	—	1,009	2,922	11,510	—	—	59	59	—	—	451	451	—	(2)	(2)	(1)	(33,285)	(33,286)	19,618
16	—	1,006	—	2,294	—	—	—	—	—	—	12	12	—	—	—	—	(61)	(61)	17,702
—	—	1	2,922	8,417	—	—	—	—	—	—	435	435	—	(1)	(1)	—	(32,510)	(32,510)	1
—	—	2	—	799	—	—	59	59	—	—	4	4	—	(1)	(1)	(1)	(714)	(715)	1,915
—	—	—	—	165	—	—	—	—	—	—	5	5	—	(3)	(3)	(1)	(354)	(355)	1,871
—	—	—	—	82	—	—	—	—	—	—	—	—	—	(1)	(1)	—	—	—	718
—	—	—	—	83	—	—	—	—	—	—	5	5	—	(2)	(2)	(1)	(354)	(355)	1,153
16	—	1,009	2,922	11,675	—	—	59	59	—	—	456	456	—	(5)	(5)	(2)	(33,639)	(33,641)	21,489

MINISTRY OF MENTAL HEALTH AND ADDICTIONS
(\$000)

VOTE 39 Ministry Operations

Description	Total 2022/23 Operating Expenses				Total Salaries and Benefits										
	50	51	52	54	55	57	59	60	63	65	67	68	69		
Policy Development, Research, Monitoring and Evaluation	21,554	10,305	—	2,617	—	12,922	—	154	—	593	—	535	2,620	—	—
Executive and Support Services	3,048	2,600	—	686	58	3,344	—	158	19	25	159	108	—	—	—
Minister's Office	639	413	—	129	58	600	—	75	—	—	10	20	—	—	—
Corporate Services	2,409	2,187	—	557	—	2,744	—	83	19	25	149	88	—	—	—
Total	24,602	12,905	—	3,303	58	16,266	—	312	19	618	159	643	2,620	—	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	69	3,971	6,000	—	—	6,000	—	—	—	—	—	—	(1)	—	(1)	(1)	22,891
—	—	—	—	469	—	—	—	—	—	—	11	11	—	—	—	—	—	—	3,824
—	—	—	—	105	—	—	—	—	—	—	10	10	—	—	—	—	—	—	715
—	—	—	—	364	—	—	—	—	—	—	1	1	—	—	—	—	—	—	3,109
—	—	—	69	4,440	6,000	—	—	6,000	—	—	11	11	—	—	(1)	—	(1)	(1)	26,715

MINISTRY OF MUNICIPAL AFFAIRS
(\$000)

VOTE 40 Ministry Operations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
		50	51	52	54		55	57	59	60	63	65	67	68	69
Local Government	218,302	9,314	87	2,365	—	11,766	—	220	655	3,814	250	509	—	2	6,291
Local Government Services and Transfers	212,102	7,642	55	1,941	—	9,638	—	213	545	664	221	224	—	2	—
University Endowment Lands	6,200	1,672	32	424	—	2,128	—	7	110	3,150	29	285	—	—	6,291
Immigration Services and Strategic Planning	17,780	10,162	14	2,581	—	12,757	—	91	95	19	653	194	30	—	—
Strategic Planning	530	449	2	114	—	565	—	16	—	14	3	9	—	—	—
Workforce and Immigration	15,568	8,235	8	2,092	—	10,335	—	71	95	5	617	166	30	—	—
Community Gaming Grants	1,682	1,478	4	375	—	1,857	—	4	—	—	33	19	—	—	—
Executive and Support Services	8,066	6,500	40	1,674	58	8,272	—	136	23	120	326	335	—	—	7
Minister's Office	629	415	—	129	58	602	—	58	—	—	10	20	—	—	—
Corporate Services	7,437	6,085	40	1,545	—	7,670	—	78	23	120	316	315	—	—	7
Total	244,148	25,976	141	6,620	58	32,795	—	447	773	3,953	1,229	1,038	30	2	6,298

Statutory Appropriations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
		50	51	52	54		55	57	59	60	63	65	67	68	69
University Endowment Lands Administration Account	12,269	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	12,269	—	—	—	—	—	—	—	—	—	—	—	—	—	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
750	—	408	9	12,908	195,971	1,123	202,140	399,234	—	—	17	17	(13,565)	(1)	(13,566)	(1,000)	(188,686)	(189,686)	220,673
—	—	81	9	1,959	195,971	1,123	194,158	391,252	—	—	11	11	—	(1)	(1)	—	(188,386)	(188,386)	214,473
750	—	327	—	10,949	—	—	7,982	7,982	—	—	6	6	(13,565)	—	(13,565)	(1,000)	(300)	(1,300)	6,200
—	—	—	275	1,357	140,000	—	21,102	161,102	—	—	204	204	—	(1)	(1)	(1)	(149,701)	(149,702)	25,717
—	—	—	—	42	—	—	—	—	—	—	1	1	—	(1)	(1)	(1)	(1)	(2)	605
—	—	—	275	1,259	—	—	21,102	21,102	—	—	202	202	—	—	—	—	(9,700)	(9,700)	23,198
—	—	—	—	56	140,000	—	—	140,000	—	—	1	1	—	—	—	—	(140,000)	(140,000)	1,914
16	—	42	33	1,038	—	—	—	—	—	—	16	16	—	(2)	(2)	(2)	(1)	(3)	9,321
3	—	—	—	91	—	—	—	—	—	—	—	—	—	—	—	—	—	—	693
13	—	42	33	947	—	—	—	—	—	—	16	16	—	(2)	(2)	(2)	(1)	(3)	8,628
766	—	450	317	15,303	335,971	1,123	223,242	560,336	—	—	237	237	(13,565)	(4)	(13,569)	(1,003)	(338,388)	(339,391)	255,711

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	—	—	—	—	—	13,565	—	—	13,565	—	—	—	—	—	—	13,565
—	—	—	—	—	—	—	—	—	13,565	—	—	13,565	—	—	—	—	—	—	13,565

MINISTRY OF POST-SECONDARY EDUCATION AND FUTURE SKILLS
(\$000)

VOTE 41 Ministry Operations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
		50	51	52	54		55	57	59	60	63	65	67	68	69
Educational Institutions and Organizations	2,395,535	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Student Services Programs	73,474	5,072	—	1,289	—	6,361	—	28	—	500	687	300	350	—	—
Private Training Institutions	1	1,855	10	471	—	2,336	10	30	365	75	100	25	—	—	—
Workforce Development and Skills Training	17,351	13,202	20	3,354	—	16,576	20	171	183	3,131	3,462	387	1,735	—	—
Strategic Planning	3,624	3,693	8	938	—	4,639	—	56	7	255	63	45	460	—	—
Labour Market Policy and Planning	3,055	2,868	4	729	—	3,601	20	24	62	2,477	2,424	217	1,275	—	—
Labour Market and Skills Training Programs	10,672	6,641	8	1,687	—	8,336	—	91	114	399	975	125	—	—	—
Transfers to Crown Corporations and Agencies	104,476	—	—	—	—	—	—	—	—	—	—	—	—	—	—
SkilledTradesBC	104,476	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Executive and Support Services	25,203	18,033	66	4,647	76	22,822	40	254	682	1,241	1,693	531	750	19	8
Ministers' Offices	652	569	—	212	76	857	—	75	—	10	22	—	—	—	—
Corporate Services	24,551	17,464	66	4,435	—	21,965	40	179	682	1,241	1,683	509	750	19	8
Total	2,616,040	38,162	96	9,761	76	48,095	70	483	1,230	4,947	5,942	1,243	2,835	19	8

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	—	8,860	2,517,077	36,958	2,562,895	—	—	1	1	—	(44,429)	(44,429)	(1)	(1)	(2)	2,518,465
—	—	—	4	1,869	56,382	9,166	5,047	70,595	—	—	15	15	—	(137)	(137)	(1)	(2,801)	(2,802)	75,901
—	—	300	305	1,210	—	—	—	—	—	—	20	20	—	(1)	(1)	(1)	(3,563)	(3,564)	1
—	—	605	12	9,706	—	—	126,283	126,283	—	—	2,690	2,690	—	(16,852)	(16,852)	(1)	(98,092)	(98,093)	40,310
—	—	—	12	898	—	—	—	—	—	—	276	276	—	—	—	(1)	—	(1)	5,812
—	—	—	—	6,499	—	—	10,100	10,100	—	—	—	—	—	(16,852)	(16,852)	—	—	—	3,348
—	—	605	—	2,309	—	—	116,183	116,183	—	—	2,414	2,414	—	—	—	—	(98,092)	(98,092)	31,150
—	—	—	—	—	—	—	106,285	106,285	—	—	—	—	—	—	—	—	—	—	106,285
—	—	—	—	—	—	—	106,285	106,285	—	—	—	—	—	—	—	—	—	—	106,285
9	—	601	60	5,888	—	—	800	800	—	—	102	102	—	(77)	(77)	(104)	(414)	(518)	29,017
—	—	—	—	107	—	—	—	—	—	—	—	—	—	—	—	—	—	—	964
9	—	601	60	5,781	—	—	800	800	—	—	102	102	—	(77)	(77)	(104)	(414)	(518)	28,053
9	—	1,506	381	18,673	65,242	2,526,243	275,373	2,866,858	—	—	2,828	2,828	—	(61,496)	(61,496)	(108)	(104,871)	(104,979)	2,769,979

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

(\$000)

VOTE 42 Ministry Operations

Description	Total 2022/23 Operating Expenses	Total				Total Salaries and Benefits	Total								
		50	51	52	54		55	57	59	60	63	65	67	68	69
Corrections	260,070	192,726	4,751	49,072	—	246,549	—	835	2,504	3,298	806	2,065	—	—	7,763
Policing and Security	479,217	16,483	25	4,187	—	20,695	—	212	642	2,137	446	809	—	—	449
Victim Services and Crime Prevention	66,239	7,846	76	1,993	—	9,915	—	69	91	429	480	191	—	—	—
BC Coroners Service	21,464	9,692	76	2,462	—	12,230	55	317	201	8,443	491	241	—	—	108
RoadSafetyBC	27,814	15,759	51	4,003	—	19,813	—	86	2,599	1,482	540	271	—	—	—
Liquor and Cannabis Regulation	1	13,115	40	3,331	—	16,486	—	321	472	417	1,515	518	—	—	19
Liquor Regulation	1	8,482	20	2,154	—	10,656	—	221	147	300	525	300	—	—	5
Cannabis Regulation	—	4,633	20	1,177	—	5,830	—	100	325	117	990	218	—	—	14
Gaming Policy and Enforcement	19,567	12,132	72	3,082	—	15,286	—	472	358	572	507	641	—	40	2
Gaming Policy and Enforcement Operations	19,566	12,132	72	3,082	—	15,286	—	472	358	572	507	641	—	40	2
Distribution of Gaming Proceeds	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Cannabis, Consumer Protection and Corporate Policy	3,538	2,650	—	672	—	3,322	—	44	109	100	3	35	—	—	—
Office of the Fire Commissioner	2,719	2,175	—	552	—	2,727	—	40	—	70	110	100	—	—	14
Executive and Support Services	17,002	7,479	27	1,933	58	9,497	—	156	166	111	4,473	252	—	—	5
Minister's Office	824	476	—	145	58	679	—	65	—	—	10	22	—	—	3
Corporate Services	16,178	7,003	27	1,788	—	8,818	—	91	166	111	4,463	230	—	—	2
Total	897,631	280,057	5,118	71,287	58	356,520	55	2,552	7,142	17,059	9,371	5,123	—	40	8,360

Statutory Appropriations

Description	Total 2022/23 Operating Expenses	Total				Total Salaries and Benefits	Total								
		50	51	52	54		55	57	59	60	63	65	67	68	69
Civil Forfeiture Account	270	782	—	198	—	980	—	30	3,229	—	25	55	—	90	—
Corrections Work Program Account	1,281	—	—	—	—	—	—	—	—	—	14	41	—	—	475
Criminal Asset Management Fund	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Victim Surcharge Special Account	13,504	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	15,055	782	—	198	—	980	—	30	3,229	—	39	96	—	90	475

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
944	—	3,777	3,047	25,039	—	4,300	21,697	25,997	—	—	1,212	1,212	—	(385)	(385)	(1)	(2,280)	(2,281)	296,131
208	—	121	329	5,353	2,061	—	559,602	561,663	—	—	149	149	—	(1,585)	(1,585)	(1)	(52,250)	(52,251)	534,024
—	—	94	3	1,357	175	18,188	58,813	77,176	—	—	44	44	(9,816)	(2)	(9,818)	—	(300)	(300)	78,374
77	—	98	510	10,541	—	—	—	—	—	—	28	28	—	(101)	(101)	(1)	(1)	(2)	22,696
15	—	13	8	5,014	—	—	5,770	5,770	—	—	2,787	2,787	—	(1)	(1)	(1)	(4,138)	(4,139)	29,244
248	—	49	1,467	5,026	—	—	—	—	—	—	554	554	—	(1)	(1)	(1)	(14,448)	(14,449)	7,616
170	—	49	749	2,466	—	—	—	—	—	—	229	229	—	(1)	(1)	(1)	(13,348)	(13,349)	1
78	—	—	718	2,560	—	—	—	—	—	—	325	325	—	—	—	—	(1,100)	(1,100)	7,615
8	—	444	3	3,047	10,000	—	105,836	115,836	—	—	49	49	—	(1)	(1)	—	(113,772)	(113,772)	20,445
8	—	444	3	3,047	—	—	5,836	5,836	—	—	49	49	—	(1)	(1)	—	(3,773)	(3,773)	20,444
—	—	—	—	—	10,000	—	100,000	110,000	—	—	—	—	—	—	—	—	(109,999)	(109,999)	1
—	—	—	291	100	—	—	100	—	—	—	2	2	—	(1)	(1)	(1)	(1)	(2)	3,712
50	—	53	10	447	—	—	—	—	—	—	—	—	—	(1)	(1)	—	—	—	3,173
153	—	2,452	2,321	10,089	—	—	—	—	—	—	3,302	3,302	—	(5,282)	(5,282)	(1)	(1)	(2)	17,604
—	—	5	—	105	—	—	—	—	—	—	—	—	—	—	—	—	—	—	784
153	—	2,447	2,321	9,984	—	—	—	—	—	—	3,302	3,302	—	(5,282)	(5,282)	(1)	(1)	(2)	16,820
1,703	—	7,101	7,698	66,204	12,336	22,488	751,718	786,542	—	—	8,127	8,127	(9,816)	(7,360)	(17,176)	(7)	(187,191)	(187,198)	1,013,019

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	1	3,430	3,000	—	—	3,000	—	—	500	500	—	—	—	—	(7,501)	(7,501)	409
115	—	60	—	705	—	—	476	476	—	—	100	100	—	—	—	—	—	—	1,281
—	—	—	—	—	2,000	—	—	2,000	11,504	—	—	11,504	—	—	—	—	—	—	13,504
115	—	60	1	4,135	5,000	—	476	5,476	11,504	—	600	12,104	—	—	—	—	(7,501)	(7,501)	15,194

MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION
(\$000)

VOTE 43 Ministry Operations

Description	Total 2022/23 Operating Expenses				Total Salaries and Benefits											
	50	51	52	54	55	57	59	60	63	65	67	68	69			
Income Assistance	3,079,080	127,951	—	32,500	—	160,451	—	811	1,648	3,026	36,566	3,141	—	—		
Income Assistance - Program Management	172,087	126,322	—	32,086	—	158,408	—	811	1,648	3,026	36,566	3,131	—	—		
Temporary Assistance	559,921	—	—	—	—	—	—	—	—	—	—	—	—	—		
Disability Assistance	1,895,915	1,629	—	414	—	2,043	—	—	—	—	—	—	—	—		
Supplementary Assistance	451,157	—	—	—	—	—	—	—	—	—	—	10	—	—		
Employment	29,169	15,606	—	3,964	—	19,570	—	331	30	72	299	217	—	—		
Employment Programs	29,168	880	—	224	—	1,104	—	—	—	—	—	—	—	—		
Labour Market Development Agreement	1	14,726	—	3,740	—	18,466	—	331	30	72	299	217	—	—		
Community Living Services	1,328,551	—	—	—	—	—	—	—	—	—	—	—	—	—		
Employment and Assistance Appeal Tribunal	1,849	841	23	213	—	1,077	519	22	150	12	130	—	5	—		
Executive and Support Services	12,833	7,782	110	2,013	92	9,997	233	198	2	60	102	733	—	—		
Minister's Office	749	553	—	177	92	822	—	52	—	10	24	—	—	—		
Corporate Services	12,084	7,229	110	1,836	—	9,175	233	146	2	60	92	709	—	—		
Total	4,451,482	152,180	133	38,690	92	191,095	752	1,362	1,680	3,308	36,979	4,221	—	5		

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
312	—	13,615	68	59,187	4,504	2,962,238	149,530	3,116,272	—	—	4,240	4,240	—	(29,882)	(29,882)	—	(20,914)	(20,914)	3,289,354
312	—	13,615	68	59,177	—	—	35	35	—	—	100	100	—	(29,880)	(29,880)	—	(150)	(150)	187,690
—	—	—	—	—	—	626,838	—	626,838	—	—	1,101	1,101	—	(1)	(1)	—	(550)	(550)	627,388
—	—	—	—	—	—	2,013,869	—	2,013,869	—	—	1	1	—	—	—	—	(13,014)	(13,014)	2,002,899
—	—	—	—	10	4,504	321,531	149,495	475,530	—	—	3,038	3,038	—	(1)	(1)	—	(7,200)	(7,200)	471,377
48	—	18	1,758	2,773	—	—	290,182	290,182	—	—	14,867	14,867	—	(1,204)	(1,204)	—	(295,915)	(295,915)	30,273
—	—	—	—	—	—	—	29,168	29,168	—	—	—	—	—	—	—	—	—	—	30,272
48	—	18	1,758	2,773	—	—	261,014	261,014	—	—	14,867	14,867	—	(1,204)	(1,204)	—	(295,915)	(295,915)	1
—	—	—	—	—	—	—	1,410,433	1,410,433	—	—	1	1	—	—	—	—	(1)	(1)	1,410,433
—	—	—	—	838	—	—	—	—	—	—	1	1	—	(1)	(1)	—	—	—	1,915
200	—	200	200	1,928	—	—	—	—	—	—	1,472	1,472	—	(1)	(1)	—	(40)	(40)	13,356
—	—	—	—	86	—	—	—	—	—	—	—	—	—	—	—	—	—	—	908
200	—	200	200	1,842	—	—	—	—	—	—	1,472	1,472	—	(1)	(1)	—	(40)	(40)	12,448
560	—	13,833	2,026	64,726	4,504	2,962,238	1,850,145	4,816,887	—	—	20,581	20,581	—	(31,088)	(31,088)	—	(316,870)	(316,870)	4,745,331

MINISTRY OF TOURISM, ARTS, CULTURE AND SPORT
(\$000)

VOTE 44 Ministry Operations

Description	Total 2022/23 Operating Expenses				Total Salaries and Benefits										
	50	51	52	54	55	57	59	60	63	65	67	68	69		
Tourism Sector Strategy	24,348	6,336	40	1,609	—	7,985	5	79	—	142	87	51	—	1	—
Arts and Culture	38,103	2,258	6	574	—	2,838	45	37	6	113	174	82	—	—	—
Sport and Creative Sector	23,414	3,597	—	913	—	4,510	—	174	421	535	72	151	—	—	1
Sport	20,015	3,418	—	867	—	4,285	—	165	420	520	70	150	—	—	1
Creative Sector	3,399	179	—	46	—	225	—	9	1	15	2	1	—	—	—
Transfers to Crown Corporations and Agencies	80,374	—	—	—	—	—	—	—	—	—	—	—	—	—	—
BC Games Society	2,103	—	—	—	—	—	—	—	—	—	—	—	—	—	—
British Columbia Pavilion Corporation	7,001	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Destination BC Corp.	52,793	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Knowledge Network Corporation	6,611	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Royal British Columbia Museum	11,866	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Executive and Support Services	1,730	1,116	—	320	92	1,528	—	98	—	81	117	70	—	—	36
Minister's Office	707	488	—	161	92	741	—	61	—	10	22	—	—	—	—
Corporate Services	1,023	628	—	159	—	787	—	37	—	81	107	48	—	—	36
Total	167,969	13,307	46	3,416	92	16,861	50	388	427	871	450	354	—	1	37

Statutory Appropriations

Description	Total 2022/23 Operating Expenses				Total Salaries and Benefits										
	50	51	52	54	55	57	59	60	63	65	67	68	69		
BC Arts and Culture Endowment special account	4,230	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Physical Fitness and Amateur Sports Fund	1,200	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	5,430	—	—	—	—	—	—	—	—	—	—	—	—	—	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	28	—	393	3,200	—	18,148	21,348	—	—	11	11	—	(1)	(1)	(1)	(4,546)	(4,547)	25,189
—	—	—	—	457	26,171	—	9,092	35,263	—	—	7	7	(1)	(1)	(2)	(1)	(1)	(2)	38,561
3	—	33	—	1,390	6,029	—	15,454	21,483	—	—	3	3	(1)	(1)	(2)	(1)	(735)	(736)	26,648
3	—	33	—	1,362	6,029	—	12,239	18,268	—	—	3	3	(1)	(1)	(2)	(1)	(734)	(735)	23,181
—	—	—	—	28	—	—	3,215	3,215	—	—	—	—	—	—	—	—	(1)	(1)	3,467
—	—	—	—	—	6,611	—	77,103	83,714	—	—	—	—	—	—	—	—	—	—	83,714
—	—	—	—	—	—	—	2,190	2,190	—	—	—	—	—	—	—	—	—	—	2,190
—	—	—	—	—	—	—	7,553	7,553	—	—	—	—	—	—	—	—	—	—	7,553
—	—	—	—	—	—	—	54,639	54,639	—	—	—	—	—	—	—	—	—	—	54,639
—	—	—	—	—	6,611	—	6,611	6,611	—	—	—	—	—	—	—	—	—	—	6,611
—	—	—	—	—	—	—	12,721	12,721	—	—	—	—	—	—	—	—	—	—	12,721
187	—	—	—	589	—	—	—	—	—	—	3	3	—	(1)	(1)	(1)	(1)	(2)	2,117
—	—	—	—	93	—	—	—	—	—	—	—	—	—	—	—	—	—	—	834
187	—	—	—	496	—	—	—	—	—	—	3	3	—	(1)	(1)	(1)	(1)	(2)	1,283
190	—	61	—	2,829	42,011	—	119,797	161,808	—	—	24	24	(2)	(4)	(6)	(4)	(5,283)	(5,287)	176,229

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	—	4,229	—	—	4,229	1	—	—	1	—	—	—	—	—	—	4,230
—	—	—	—	—	—	—	1,199	1,199	1	—	—	1	—	—	—	—	—	—	1,200
—	—	—	—	—	4,229	—	1,199	5,428	2	—	—	2	—	—	—	—	—	—	5,430

MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE
(\$000)

VOTE 45 Ministry Operations

Description	Total 2022/23 Operating					Total Salaries and Benefits									
	Expenses	50	51	52	54	55	57	59	60	63	65	67	68	69	
Transportation and Infrastructure Improvements	29,258	64,331	101	16,341	—	80,773	—	5,535	4,703	307,069	4,021	2,292	—	11	277,080
Transportation Policy and Programs	26,032	4,151	—	1,054	—	5,205	—	48	12	341	32	120	—	—	—
Transportation Investments	1	53,823	76	13,672	—	67,571	—	5,272	4,250	303,557	2,570	2,020	—	8	274,307
Partnerships	1	2,219	—	564	—	2,783	—	95	387	2,940	584	44	—	3	2,773
Port and Airport Development	2,346	1,947	25	495	—	2,467	—	45	22	38	20	65	—	—	—
Enhancing Economic Development	878	2,191	—	556	—	2,747	—	75	32	193	815	43	—	—	—
Public Transportation	344,255	3,666	7	931	—	4,604	—	132	551	135,463	174	135	—	—	352,812
Public Transit	143,608	3,666	7	931	—	4,604	—	132	551	135,463	174	135	—	—	107,525
Coastal Ferry Services	200,647	—	—	—	—	—	—	—	—	—	—	—	—	—	245,287
Highway Operations	556,555	42,395	1,631	10,943	—	54,969	—	1,530	15	1,769	7,779	1,040	—	98	593,647
Maintenance and Operations	517,506	20,333	1,426	5,340	—	27,099	—	878	15	1,675	5,560	696	—	58	563,042
Commercial Vehicle Safety and Enforcement	28,379	21,327	205	5,417	—	26,949	—	632	—	15	2,215	333	—	40	303
Inland Ferries	10,670	735	—	186	—	921	—	20	—	79	4	11	—	—	30,302
Commercial Transportation Regulation	3,283	5,485	2	1,393	—	6,880	335	115	50	371	445	164	—	1	10
Container Trucking Commissioner	1	610	—	155	—	765	—	25	50	1	12	35	—	—	10
Passenger Transportation Board	890	1,187	—	301	—	1,488	335	62	—	370	83	69	—	1	—
Passenger Transportation Branch	2,392	3,688	2	937	—	4,627	—	28	—	—	350	60	—	—	—
Executive and Support Services	22,629	19,329	32	4,980	101	24,442	—	480	4,643	2,271	4,558	700	—	5	5
Ministers' Offices	1,011	647	—	207	101	955	—	74	—	—	10	43	—	—	—
Corporate Services	21,618	18,682	32	4,773	—	23,487	—	406	4,643	2,271	4,548	657	—	5	5
Total	955,980	135,206	1,773	34,588	101	171,668	335	7,792	9,962	446,943	16,977	4,331	—	115	1,223,554

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
53,907	1,945,432	—	610	2,600,660	—	—	38,565	38,565	—	—	421	421	—	(201)	(201)	(2,657,726)	(32,059)	(2,689,785)	30,433
—	—	—	—	553	—	—	22,665	22,665	—	—	15	15	—	—	—	(1,108)	(622)	(1,730)	26,708
53,781	1,939,393	—	10	2,585,168	—	—	7,700	7,700	—	—	285	285	—	(1)	(1)	(2,629,851)	(30,871)	(2,660,722)	1
126	6,039	—	600	13,591	—	—	200	200	—	—	100	100	—	(200)	(200)	(15,907)	(566)	(16,473)	1
—	—	—	—	190	—	—	8,000	8,000	—	—	4	4	—	—	—	(8,000)	—	(8,000)	2,661
—	—	—	—	1,158	—	—	—	—	—	—	17	17	—	—	—	(2,860)	—	(2,860)	1,062
1	1,137,886	—	—	1,627,154	—	—	619,945	619,945	—	—	4	4	—	(11,762)	(11,762)	(1,511,171)	(378,339)	(1,889,510)	350,435
1	1,137,886	—	—	1,381,867	—	—	619,945	619,945	—	—	4	4	—	(1)	(1)	(1,511,171)	(345,513)	(1,856,684)	149,735
—	—	—	—	245,287	—	—	—	—	—	—	—	—	—	(11,761)	(11,761)	—	(32,826)	(32,826)	200,700
2,784	58,492	4,995	619	672,768	—	—	—	—	—	—	509	509	—	(1)	(1)	(110,108)	(5,261)	(115,369)	612,876
102	58,492	3,999	271	634,788	—	—	—	—	—	—	292	292	—	(1)	(1)	(89,560)	(1,760)	(91,320)	570,858
2,682	—	996	348	7,564	—	—	—	—	—	—	216	216	—	—	—	—	(3,501)	(3,501)	31,228
—	—	—	—	30,416	—	—	—	—	—	—	1	1	—	—	—	(20,548)	—	(20,548)	10,790
303	—	203	80	2,077	—	—	7,802	7,802	—	—	15	15	—	(1)	(1)	—	(14,441)	(14,441)	2,332
—	—	—	80	213	—	—	—	—	—	—	—	—	—	—	—	—	(977)	(977)	1
—	—	—	—	920	—	—	—	—	—	—	2	2	—	(1)	(1)	—	(1,907)	(1,907)	502
303	—	203	—	944	—	—	7,802	7,802	—	—	13	13	—	—	—	—	(11,557)	(11,557)	1,829
25	—	1	190	12,878	—	—	—	—	—	—	212	212	—	(1,956)	(1,956)	(10,143)	(590)	(10,733)	24,843
—	—	—	—	127	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,082
25	—	1	190	12,751	—	—	—	—	—	—	212	212	—	(1,956)	(1,956)	(10,143)	(590)	(10,733)	23,761
57,020	3,141,810	5,199	1,499	4,915,537	—	—	666,312	666,312	—	—	1,161	1,161	—	(13,921)	(13,921)	(4,289,148)	(430,690)	(4,719,838)	1,020,919

MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP
(\$000)

VOTE 46 Ministry Operations

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
	50	51	52	54		55	57	59	60	63	65	67	68	69	
Land Use Policy and Planning and Ecosystems Water, Fisheries and Coastal Policy and Planning	55,032	27,495	166	6,984	—	34,645	—	483	—	1,909	239	269	—	2	105
Natural Resource Information and Digital Services	7,917	7,088	45	1,800	—	8,933	—	221	—	541	85	265	—	—	15
Reconciliation and Natural Resource Sector Policy	19,731	30,083	50	7,641	—	37,774	—	180	—	3,127	6,684	422	—	1	26
Natural Resource Sector Secretariat	1,835	2,397	—	609	—	3,006	—	146	—	40	17	48	—	—	—
Executive and Support Services	4,396	5,040	17	1,280	—	6,337	—	153	—	199	59	194	—	—	8
Minister's Office	14,836	24,654	694	6,302	93	31,743	—	238	—	939	4,577	3,150	—	—	278
Corporate Services	614	479	—	160	93	732	—	71	—	—	12	17	—	—	—
	14,222	24,175	694	6,142	—	31,011	—	167	—	939	4,565	3,133	—	—	278
Total	103,747	96,757	972	24,616	93	122,438	—	1,421	—	6,755	11,661	4,348	—	3	432

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
74	—	61	—	3,142	—	—	22,623	22,623	—	—	12	12	—	(131)	(131)	(1)	(2,825)	(2,826)	57,465
1	—	20	—	1,148	190	—	719	909	—	—	2	2	—	(20)	(20)	(1)	(616)	(617)	10,355
15	—	118	—	10,573	—	—	5	5	—	—	18	18	—	(20,468)	(20,468)	—	(1,677)	(1,677)	26,225
—	—	—	—	251	—	—	—	—	—	—	—	—	—	(1)	(1)	(1)	(1)	(2)	3,254
6	—	—	—	619	—	—	—	—	—	—	—	—	—	(1)	(1)	(1)	(1)	(2)	6,953
1,015	—	892	200	11,289	—	—	—	—	—	—	1,748	1,748	—	(25,021)	(25,021)	(1)	(1)	(2)	19,757
—	—	—	—	100	—	—	—	—	—	—	31	31	—	—	—	—	—	—	863
1,015	—	892	200	11,189	—	—	—	—	—	—	1,717	1,717	—	(25,021)	(25,021)	(1)	(1)	(2)	18,894
1,111	—	1,091	200	27,022	190	—	23,347	23,537	—	—	1,780	1,780	—	(45,642)	(45,642)	(5)	(5,121)	(5,126)	124,009

MANAGEMENT OF PUBLIC FUNDS AND DEBT
(\$000)

VOTE 47 Management of Public Funds and Debt

Description	Total 2022/23 Operating Expenses					Total Salaries and Benefits									
		50	51	52	54		55	57	59	60	63	65	67	68	69
Borrowing for Government Operating and Capital Funding	1,378,385	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing for Relending to Government Bodies	1	—	—	—	—	—	—	—	—	—	—	—	—	—	
Financial Agreements Entered into on Behalf of Government Bodies	1	—	—	—	—	—	—	—	—	—	—	—	—	—	
Warehouse Borrowing Program	1	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total	1,378,388	—	—	—	—	—	—	—	—	—	—	—	—	—	

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	—	—	—	—	—	—	1,293,670	15,753	1,309,423	—	—	—	(873)	—	(873)	1,308,550
—	—	—	—	—	—	—	—	—	—	—	1,839,816	1,839,816	—	—	—	(850,067)	(989,748)	(1,839,815)	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	90,715	90,715	—	—	—	—	(90,714)	(90,714)	1
—	—	—	—	—	—	—	—	—	—	1,293,670	1,946,285	3,239,955	—	—	—	(850,940)	(1,080,462)	(1,931,402)	1,308,553

OTHER APPROPRIATIONS
(\$000)

VOTE 48 Contingencies (All Ministries) and New Programs

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
General Programs	4,848,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General Programs	2,800,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Pandemic Recovery	2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
CleanBC	48,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	4,848,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—

VOTE 49 Capital Funding

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Capital Funding	3,733,581	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Schools	930,347	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health Facilities	1,656,542	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Housing	433,225	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Post-secondary Institutions	547,521	—	—	—	—	—	—	—	—	—	—	—	—	—	—
British Columbia Pavilion Corporation	10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Royal British Columbia Museum	55,946	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Capital Projects	100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	3,733,581	—	—	—	—	—	—	—	—	—	—	—	—	—	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	—	—	—	—	—	—	—	5,500,001	5,500,001	—	—	—	—	(1)	(1)	5,500,000
—	—	—	—	—	—	—	—	—	—	—	4,200,001	4,200,001	—	—	—	—	(1)	(1)	4,200,000
—	—	—	—	—	—	—	—	—	—	—	1,000,000	1,000,000	—	—	—	—	—	—	1,000,000
—	—	—	—	—	—	—	—	—	—	—	300,000	300,000	—	—	—	—	—	—	300,000
—	—	—	—	—	—	—	—	—	—	—	5,500,001	5,500,001	—	—	—	—	(1)	(1)	5,500,000

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	—	—	—	4,539,987	4,539,987	—	—	7	7	—	—	—	—	(7)	(7)	4,539,987
—	—	—	—	—	—	—	864,898	864,898	—	—	1	1	—	—	—	—	(1)	(1)	864,898
—	—	—	—	—	—	—	2,104,236	2,104,236	—	—	1	1	—	—	—	—	(1)	(1)	2,104,236
—	—	—	—	—	—	—	563,460	563,460	—	—	1	1	—	—	—	—	(1)	(1)	563,460
—	—	—	—	—	—	—	818,635	818,635	—	—	1	1	—	—	—	—	(1)	(1)	818,635
—	—	—	—	—	—	—	10,000	10,000	—	—	1	1	—	—	—	—	(1)	(1)	10,000
—	—	—	—	—	—	—	78,758	78,758	—	—	1	1	—	—	—	—	(1)	(1)	78,758
—	—	—	—	—	—	—	100,000	100,000	—	—	1	1	—	—	—	—	(1)	(1)	100,000
—	—	—	—	—	—	—	4,539,987	4,539,987	—	—	7	7	—	—	—	—	(7)	(7)	4,539,987

OTHER APPROPRIATIONS
(\$000)

VOTE 50 Commissions on Collection of Public Funds

Description	Total 2022/23 Operating Expenses	Total Salaries and Benefits													
		50	51	52	54	55	57	59	60	63	65	67	68	69	
Commissions on Collection of Public Funds	76,662	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Agriculture and Food	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Attorney General	400	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Children and Family Development	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Citizens' Services	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Education and Child Care	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Emergency Management and Climate Readiness	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Energy, Mines and Low Carbon Innovation	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Environment and Climate Change Strategy	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Finance	69,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Forests	1,531	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Health	895	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Housing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Indigenous Relations and Reconciliation	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Jobs, Economic Development and Innovation	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Labour	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Mental Health and Addictions	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Municipal Affairs	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Post-Secondary Education and Future Skills	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Public Safety and Solicitor General	4,341	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Social Development and Poverty Reduction	480	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Tourism, Arts, Culture and Sport	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Transportation and Infrastructure	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Water, Land and Resource Stewardship	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Recoveries	(76,661)	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	—	—	—	—	—	—	—	87,818	87,818	—	—	—	—	—	—	87,818
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	400	400	—	—	—	—	—	—	400
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	80,000	80,000	—	—	—	—	—	—	80,000
—	—	—	—	—	—	—	—	—	—	—	1,246	1,246	—	—	—	—	—	—	1,246
—	—	—	—	—	—	—	—	—	—	—	945	945	—	—	—	—	—	—	945
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	4,730	4,730	—	—	—	—	—	—	4,730
—	—	—	—	—	—	—	—	—	—	—	480	480	—	—	—	—	—	—	480
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	(87,818)	—	(87,818)	(87,817)
—	—	—	—	—	—	—	—	—	—	—	87,819	87,819	—	—	—	(87,818)	—	(87,818)	1

OTHER APPROPRIATIONS
(\$000)

VOTE 51 Allowances for Doubtful Revenue Accounts

Description	Total 2022/23 Operating Expenses	Total Salaries and Benefits														
		50	51	52	54	55	57	59	60	63	65	67	68	69		
Allowances for Doubtful Revenue Accounts	59,630	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Agriculture and Food	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Attorney General	2,437	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Children and Family Development	50	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Citizens' Services	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Education and Child Care	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Emergency Management and Climate Readiness	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Energy, Mines and Low Carbon Innovation	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Environment and Climate Change Strategy	50	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Finance	33,399	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Forests	5,602	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Health	4,506	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Housing	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Indigenous Relations and Reconciliation	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Jobs, Economic Development and Innovation	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Labour	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Mental Health and Addictions	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Municipal Affairs	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Post-Secondary Education and Future Skills	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Public Safety and Solicitor General	5,534	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Social Development and Poverty Reduction	8,029	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Tourism, Arts, Culture and Sport	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Transportation and Infrastructure	10	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ministry of Water, Land and Resource Stewardship	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Recoveries	(59,629)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	—	—	—	—	—	—	—	61,026	61,026	—	—	—	—	—	—	61,026
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	2,437	2,437	—	—	—	—	—	—	2,437
—	—	—	—	—	—	—	—	—	—	—	50	50	—	—	—	—	—	—	50
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	50	50	—	—	—	—	—	—	50
—	—	—	—	—	—	—	—	—	—	—	35,000	35,000	—	—	—	—	—	—	35,000
—	—	—	—	—	—	—	—	—	—	—	5,601	5,601	—	—	—	—	—	—	5,601
—	—	—	—	—	—	—	—	—	—	—	4,501	4,501	—	—	—	—	—	—	4,501
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	5,334	5,334	—	—	—	—	—	—	5,334
—	—	—	—	—	—	—	—	—	—	—	8,029	8,029	—	—	—	—	—	—	8,029
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	10	10	—	—	—	—	—	—	10
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	1
—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	(61,026)	—	(61,026)	(61,025)
—	—	—	—	—	—	—	—	—	—	—	61,027	61,027	—	—	—	(61,026)	—	(61,026)	1

OTHER APPROPRIATIONS
(\$000)

VOTE 52 Tax Transfers

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Personal Tax Transfers	987,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Climate Action Tax Credit	363,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
BC Family Benefit	425,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Renters Tax Credit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sales Tax Credit	50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Small Business Venture Capital Tax Credit	33,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Personal Income Tax Credits	116,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Corporate Tax Transfers	1,057,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Film and Television Tax Credit	120,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Production Services Tax Credit	714,800	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Scientific Research and Experimental Development Tax Credit	97,300	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interactive Digital Media Tax Credit	80,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Clean Buildings Tax Credit	2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Corporate Income Tax Credits	42,900	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	2,044,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—

VOTE 53 Electoral Boundaries Commission

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Electoral Boundaries Commission	2,194	45	—	12	—	57	45	10	—	1	19	3	—	12	—
Total	2,194	45	—	12	—	57	45	10	—	1	19	3	—	12	—

VOTE 54 Forest Practices Board

Description	Total 2022/23 Operating Expenses	50	51	52	54	Total Salaries and Benefits	55	57	59	60	63	65	67	68	69
Forest Practices Board	3,896	2,074	—	526	—	2,600	90	155	—	175	400	130	—	10	—
Total	3,896	2,074	—	526	—	2,600	90	155	—	175	400	130	—	10	—

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	—	—	1,815,000	—	1,815,000	—	—	—	—	—	—	—	—	—	—	1,815,000
—	—	—	—	—	—	757,000	—	757,000	—	—	—	—	—	—	—	—	—	—	757,000
—	—	—	—	—	—	463,000	—	463,000	—	—	—	—	—	—	—	—	—	—	463,000
—	—	—	—	—	—	309,000	—	309,000	—	—	—	—	—	—	—	—	—	—	309,000
—	—	—	—	—	—	50,000	—	50,000	—	—	—	—	—	—	—	—	—	—	50,000
—	—	—	—	—	—	40,000	—	40,000	—	—	—	—	—	—	—	—	—	—	40,000
—	—	—	—	—	—	196,000	—	196,000	—	—	—	—	—	—	—	—	—	—	196,000
—	—	—	—	—	—	1,344,000	—	1,344,000	—	—	—	—	—	—	—	—	—	—	1,344,000
—	—	—	—	—	—	152,500	—	152,500	—	—	—	—	—	—	—	—	—	—	152,500
—	—	—	—	—	—	890,300	—	890,300	—	—	—	—	—	—	—	—	—	—	890,300
—	—	—	—	—	—	96,300	—	96,300	—	—	—	—	—	—	—	—	—	—	96,300
—	—	—	—	—	—	110,000	—	110,000	—	—	—	—	—	—	—	—	—	—	110,000
—	—	—	—	—	—	20,000	—	20,000	—	—	—	—	—	—	—	—	—	—	20,000
—	—	—	—	—	—	74,900	—	74,900	—	—	—	—	—	—	—	—	—	—	74,900
—	—	—	—	—	—	3,159,000	—	3,159,000	—	—	—	—	—	—	—	—	—	—	3,159,000

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
—	—	—	—	90	—	—	—	—	—	—	—	—	—	—	—	—	—	—	147
—	—	—	—	90	—	—	—	—	—	—	—	—	—	—	—	—	—	—	147

70	72	73	75	Total Operating Costs	77	79	80	Total Govt Transfers	81	83	85	Total Other Expenses	86	88	Total Internal Recoveries	89	90	Total External Recoveries	Total 2023/24 Operating Expenses
167	—	—	259	1,386	—	—	—	—	—	—	3	3	—	(1)	(1)	(1)	(1)	(2)	3,986
167	—	—	259	1,386	—	—	—	—	—	—	3	3	—	(1)	(1)	(1)	(1)	(2)	3,986

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EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS

OPERATING EXPENSES

Consolidated Revenue Fund operating expenses are presented in the Estimates and the Supplement to the Estimates on the basis of a group account classification system. Each group account represents a broad category of expenses and is composed of several specific components termed standard object of expense. These specific components are presented in the Supplement to the Estimates, and are then aggregated into the group account classification totals shown in the Estimates. This group account classification system is described below.

SALARIES AND BENEFITS

- 50 *Base Salaries* – includes the cost of the base salaries, overtime pay, and lump sum payments for all permanent and temporary direct employees of the government.
- 51 *Supplementary Salary Costs* – includes the cost of extra pay for certain types of work, such as shift differentials, premiums, and allowances.
- 52 *Employee Benefits* – includes the cost of employer contributions to employee benefit plans, pensions, and other expenses related to employee salaries. Other benefits paid by the employer, such as relocation and transfer expenses, are also included.
- 54 *Legislative Salaries and Indemnities* – includes the cost of the annual Members of the Legislative Assembly (MLA) indemnity and supplementary salaries as authorized under section 4 of the *Members' Remuneration and Pensions Act*. Salaries for the officers of the Legislature are also included.

OPERATING COSTS

- 55 *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.
- 57 *Public Servant Travel* – includes travel expenses of direct government employees and officials on government business, including prescribed allowances.
- 59 *Centralized Management Support Services* – includes central agency charges to ministries for services such as legal services.
- 60 *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.
- 63 *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.
- 65 *Office and Business Expenses* – includes supplies and services required for the operation of offices.
- 67 *Informational Advertising and Publications* – includes costs associated with non-statutory advertising and general publications.
- 68 *Statutory Advertising and Publications* – includes costs associated with special notices and publications required by statute and regulations.
- 69 *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.
- 70 *Operating Equipment and Vehicles* – includes the costs associated with the repair and maintenance of government vehicles and operating machinery and equipment.
- 72 *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.
- 73 *Amortization* – includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.
- 75 *Building Occupancy Charges* – includes payments to the private sector for the rental and/or maintenance of buildings and office accommodation, including tenant improvements that do not meet the criteria for capitalization.

GOVERNMENT TRANSFERS

- 77 *Transfers – Grants* – includes payments to individuals, businesses, non-profit associations, and other entities which may include stipulations as to the use of the funds and which are not entitlements or shared cost arrangements.
- 79 *Transfers – Entitlements* – includes payments to individuals, businesses, and other entities where eligible recipients must be paid under statute or regulation once they meet all eligibility criteria, if any, outlined in the statute or regulation.
- 80 *Transfers – Shared Cost Arrangements* – includes payments that are reimbursements to individuals, businesses, and other entities under the terms of a contract or agreement.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS *continued*

OTHER EXPENSES

- 81 *Transfers Between Votes and Special Accounts* – includes transfers (payments) between a vote and a special account.
- 83 *Interest on the Public Debt* – includes only interest payments on the direct provincial debt borrowed for government purposes.
- 85 *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

- 86 *Recoveries Between Votes and Special Accounts* – includes recoveries between a vote and a special account.
- 88 *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

- 89 *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.
- 90 *Recoveries External to the Government Reporting Entity* – includes costs and amounts recovered from other governments and non-government organizations.

CAPITAL EXPENDITURES

Consolidated Revenue Fund capital expenditures are presented on the basis of the category of asset acquired. The categorization of assets is described below.

Land – includes the purchased or acquired value for parks and other recreation land, land directly associated with capitalized infrastructure (buildings, ferries, and bridges), but does not include land held for resale.

Land Improvements – includes the capital cost of 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 and trailers, 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.

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Ministry of Finance

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Supplementary Estimates

Fiscal Year Ending March 31, 2023



**Supplementary
Estimates**

Fiscal Year Ending March 31, 2023

INTRODUCTION TO THE SUPPLEMENTARY ESTIMATES

Each year the government presents a budget to the Legislative Assembly. The budget includes the Main Estimates, which, in conjunction with Supply Acts passed by the Legislature, provide government with authority (voted appropriations) to spend money from the General Fund of the Consolidated Revenue Fund. If spending from voted appropriations is forecast to exceed that set out in the Main Estimates, in some circumstances Supplementary Estimates may be presented to the Legislative Assembly.

Where Supplementary Estimates increase the funding for purposes included in a vote description in the Main Estimates, that vote description may be referenced in the Supplementary Estimates. Where Supplementary Estimates provide funding for purposes that are not included in the vote descriptions of the Main Estimates, new vote descriptions or new votes are provided in the Supplementary Estimates.

These Supplementary Estimates provide funding from the General Fund of the Consolidated Revenue Fund in the amount of \$2,715,000,000 for operating expenses as set out in the Schedule of Appropriations to be Voted (page 3) for the following purposes:

Ministry of Agriculture and Food – \$111,000,000 for food security initiatives to support strengthening the food supply chain across British Columbia;

Ministry of Citizens’ Services – \$85,000,000 for highway and community cellular connectivity to support new highway cellular coverage across the province, and to support connectivity in the southeast region of British Columbia;

Ministry of Health – \$150,000,000 for funding to the BC Cancer Foundation to support cancer research;

Ministry of Indigenous Relations and Reconciliation – \$75,000,000 to accelerate government funding commitments for existing agreements with First Nations to support reconciliation initiatives;

Ministry of Water, Land and Resource Stewardship (formerly Land, Water and Resource Stewardship) – \$100,000,000 for the Watershed Security Fund to support projects that benefit a range of provincial priorities, including wild salmon health, clean drinking water, biodiversity, flood resilience, economic opportunities, and reconciliation with First Nations;

Ministry of Municipal Affairs – \$1,000,000,000 for the Growing Communities Fund to support local governments with the costs of upgrading, adding capacity, and extending core infrastructure and community amenities, and support additional housing supply;

Ministry of Municipal Affairs – \$450,000,000 for Critical Community Infrastructure to support targeted projects in local communities to meet public and environmental health regulations, including supplying reliable, clean drinking water, effectively managing wastewater and solid waste, and reducing greenhouse gas emissions;

Ministry of Municipal Affairs – \$45,000,000 to support public libraries and service partners to address local priorities and support accessibility, inclusion and reconciliation;

Ministry of Public Safety and Solicitor General – \$150,000,000 for the Local Government Next Gen 911 Readiness Fund to support local, Indigenous, and remote communities with planning, preparation, and implementation of technology and infrastructure upgrades for the transition to Next Generation 911 services;

Ministry of Social Development and Poverty Reduction – \$49,000,000 for food security initiatives to support British Columbians access an affordable supply of nutritious food, including direct food support to underserved people and communities through trusted community partners; and

Ministry of Transportation and Infrastructure – \$500,000,000 to BC Ferries to support ferry fare affordability for coastal ferry users during the next performance term (2024 to 2028), which includes climate initiatives to meet greenhouse gas reductions by 2030.

SUPPLEMENTARY ESTIMATES, 2022/23

SCHEDULE OF APPROPRIATIONS TO BE VOTED
For the Fiscal Year Ending March 31, 2023
(\$000)

ESTIMATED GENERAL FUND APPROPRIATIONS

Ministry/Vote	Supplementary Estimates
Ministry of Agriculture and Food	
13(S) Ministry Operations	111,000
Ministry of Citizens' Services	
21(S) Ministry Operations	85,000
Ministry of Health	
32(S) Ministry Operations	150,000
Ministry of Indigenous Relations and Reconciliation	
34(S) Treaty and Other Agreements Funding	75,000
Ministry of Water, Land and Resource Stewardship (formerly Land, Water and Resource Stewardship)	
38(S) Ministry Operations	100,000
Ministry of Municipal Affairs	
40(S) Ministry Operations	1,495,000
Ministry of Public Safety and Solicitor General	
41(S) Ministry Operations	150,000
Ministry of Social Development and Poverty Reduction	
43(S) Ministry Operations	49,000
Ministry of Transportation and Infrastructure	
45(S) Ministry Operations	500,000
Total Appropriations	<u>2,715,000</u>

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF AGRICULTURE AND FOOD

The mission of the Ministry of Agriculture and Food is to cultivate competitive and socially responsible agriculture, food, and seafood sectors.

MINISTRY SUMMARY

(\$000)

	2022/23 Main Estimates	Other Adjustments ¹	Supplementary Estimates	2022/23 Revised Estimates
VOTED APPROPRIATIONS				
Vote 13 — Ministry Operations	88,820	—	—	88,820
Vote 13(S) — Ministry Operations	—	—	111,000	111,000
Vote 14 — Agricultural Land Commission	5,001	—	—	5,001
STATUTORY APPROPRIATIONS				
Production Insurance Account Special Account	23,200	—	—	23,200
Less: Transfer from Ministry Operations Vote	(10,000)	—	—	(10,000)
OPERATING EXPENSES	<u>107,021</u>	<u>—</u>	<u>111,000</u>	<u>218,021</u>
CAPITAL EXPENDITURES	1,229	—	—	1,229
LOANS, INVESTMENTS AND OTHER REQUIREMENTS	—	—	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	—	—	—

¹ Other Adjustments reflect the reallocation of resources in support of the government reorganization on December 7, 2022 as per *Constitution Act* Order in Council 658/2022.

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF AGRICULTURE AND FOOD

SUMMARY BY VOTE
(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
OPERATING EXPENSES				
Core Business				
Science, Policy and Inspection (Vote 13)	19,086	—	—	19,086
Agriculture Resources				
Vote 13	61,433	—	—	61,433
Vote 13(S)	—	—	111,000	111,000
BC Farm Industry Review Board (Vote 13)	1,378	—	—	1,378
Executive and Support Services (Vote 13)	6,923	—	—	6,923
Agricultural Land Commission (Vote 14)	5,001	—	—	5,001
Production Insurance Account Special Account	13,200	—	—	13,200
TOTAL OPERATING EXPENSES	107,021	—	111,000	218,021
CAPITAL EXPENDITURES				
Core Business				
Executive and Support Services	1,229	—	—	1,229
TOTAL CAPITAL EXPENDITURES	1,229	—	—	1,229

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF AGRICULTURE AND FOOD

VOTE DESCRIPTIONS

(\$000)

2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
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VOTE 13(S) — MINISTRY OPERATIONS

This vote, 13(S), provides for the programs, operations, and other activities described in the voted appropriation under the following core business:

AGRICULTURE RESOURCES

Voted Appropriation

Agriculture Resources	61,433	—	111,000	172,433
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Voted Appropriation Description: The sub-vote description for the Agriculture Resources core business in Vote 13 in the 2022/23 Main Estimates applies to the Supplementary Estimates in this sub-vote.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

(\$000)

GROUP ACCOUNT CLASSIFICATION	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
Salaries and Benefits	35,149	—	—	35,149
Operating Costs	15,353	—	—	15,353
Government Transfers	52,385	—	111,000	163,385
Other Expenses	28,569	—	—	28,569
Internal Recoveries	(9)	—	—	(9)
External Recoveries	(24,426)	—	—	(24,426)
TOTAL OPERATING EXPENSES	107,021	—	111,000	218,021

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF CITIZENS' SERVICES

The mission of the Ministry of Citizens' Services is to enable cost-effective, accessible, and responsive service delivery to the public through multiple access points and provide efficient services to government.

MINISTRY SUMMARY

(\$000)

	2022/23 Main Estimates	Other Adjustments ¹	Supplementary Estimates	2022/23 Revised Estimates
VOTED APPROPRIATIONS				
Vote 21 — Ministry Operations	656,645	—	—	656,645
Vote 21(S) — Ministry Operations	—	—	85,000	85,000
OPERATING EXPENSES	<u>656,645</u>	<u>—</u>	<u>85,000</u>	<u>741,645</u>
CAPITAL EXPENDITURES	464,010	—	—	464,010
LOANS, INVESTMENTS AND OTHER REQUIREMENTS	1,500	—	—	1,500
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	—	—	—

¹ Other Adjustments reflect the reallocation of resources in support of the government reorganization on December 7, 2022 as per *Constitution Act* Order in Council 658/2022.

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF CITIZENS' SERVICES

SUMMARY BY VOTE

(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
OPERATING EXPENSES				
Core Business				
Services to Citizens and Businesses (Vote 21)	31,528	—	—	31,528
Office of the Chief Information Officer (Vote 21)	2,695	—	—	2,695
Digital Platforms and Data (Vote 21)	23,922	—	—	23,922
Connectivity				
Vote 21	13,705	—	—	13,705
Vote 21(S)	—	—	85,000	85,000
Procurement and Supply Services (Vote 21)	8,753	—	—	8,753
Real Property (Vote 21)	362,514	—	—	362,514
Enterprise Services (Vote 21)	173,393	—	—	173,393
Corporate Information and Records Management Office (Vote 21)	22,146	—	—	22,146
Governmental Digital Experience (Vote 21)	8,561	—	—	8,561
Executive and Support Services (Vote 21)	9,428	—	—	9,428
TOTAL OPERATING EXPENSES	656,645	—	85,000	741,645
CAPITAL EXPENDITURES				
Core Business				
Digital Platforms and Data	110,000	—	—	110,000
Procurement and Supply Services	480	—	—	480
Real Property	305,718	—	—	305,718
Enterprise Services	47,476	—	—	47,476
Executive and Support Services	336	—	—	336
TOTAL CAPITAL EXPENDITURES	464,010	—	—	464,010

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF CITIZENS' SERVICES

VOTE DESCRIPTIONS
(\$000)

2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
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VOTE 21(S) — MINISTRY OPERATIONS

This vote, 21(S), provides for the programs, operations, and other activities described in the voted appropriation under the following core business:

CONNECTIVITY

Voted Appropriation

Connectivity	<u>13,705</u>	<u>—</u>	<u>85,000</u>	<u>98,705</u>
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Voted Appropriation Description: The sub-vote description for the Connectivity core business in Vote 21 in the 2022/23 Main Estimates applies to the Supplementary Estimates in this sub-vote.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY
(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
GROUP ACCOUNT CLASSIFICATION				
Salaries and Benefits	181,631	—	—	181,631
Operating Costs	725,829	—	—	725,829
Government Transfers	10,000	—	85,000	95,000
Other Expenses	123,796	—	—	123,796
Internal Recoveries	(186,513)	—	—	(186,513)
External Recoveries	(198,098)	—	—	(198,098)
TOTAL OPERATING EXPENSES	<u>656,645</u>	<u>—</u>	<u>85,000</u>	<u>741,645</u>

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF HEALTH

The mission of the Ministry of Health is to guide and enhance the province's health services to ensure British Columbians are supported in their efforts to maintain and improve their health.

MINISTRY SUMMARY

(\$000)

	2022/23 Main Estimates	Other Adjustments ¹	Supplementary Estimates	2022/23 Revised Estimates
VOTED APPROPRIATIONS				
Vote 32 — Ministry Operations	25,308,645	—	—	25,308,645
Vote 32(S) — Ministry Operations	—	—	150,000	150,000
STATUTORY APPROPRIATION				
Health Special Account	147,250	—	—	147,250
OPERATING EXPENSES	25,455,895	—	150,000	25,605,895
CAPITAL EXPENDITURES	30	—	—	30
LOANS, INVESTMENTS AND OTHER REQUIREMENTS	—	—	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	—	—	—

¹ Other Adjustments reflect the reallocation of resources in support of the government reorganization on December 7, 2022 as per *Constitution Act* Order in Council 658/2022.

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF HEALTH

SUMMARY BY VOTE
(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
OPERATING EXPENSES				
Core Business				
Health Programs				
Vote 32	25,172,173	—	—	25,172,173
Vote 32(S)	—	—	150,000	150,000
Recoveries from Health Special Account (Vote 32)	(147,250)	—	—	(147,250)
Executive and Support Services (Vote 32)	283,722	—	—	283,722
Health Special Account (Vote 32)	147,250	—	—	147,250
TOTAL OPERATING EXPENSES	25,455,895	—	150,000	25,605,895
CAPITAL EXPENDITURES				
Core Business				
Executive and Support Services	30	—	—	30
TOTAL CAPITAL EXPENDITURES	30	—	—	30

SUPPLEMENTARY ESTIMATES, 2022/23

MINISTRY OF HEALTH

VOTE DESCRIPTIONS

(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
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VOTE 32(S) — MINISTRY OPERATIONS

This vote, 32(S), provides for the programs, operations, and other activities described in the voted appropriations under the following core business:

HEALTH PROGRAMS

Voted Appropriations

Regional Services	17,539,818	—	150,000	17,689,818
Medical Services Plan	6,069,225	—	—	6,069,225
PharmaCare	1,513,972	—	—	1,513,972
Health Benefits Operations	49,158	—	—	49,158
	<u>25,172,173</u>	<u>—</u>	<u>150,000</u>	<u>25,322,173</u>

Voted Appropriations Description: The sub-vote description for the Health Programs core business in Vote 32 in the 2022/23 Main Estimates applies to the Supplementary Estimates in this sub-vote.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
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GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits	160,450	—	—	160,450
Operating Costs	180,050	—	—	180,050
Government Transfers	25,687,826	—	150,000	25,837,826
Other Expenses	150,122	—	—	150,122
Internal Recoveries	(159,862)	—	—	(159,862)
External Recoveries	(562,691)	—	—	(562,691)
TOTAL OPERATING EXPENSES	<u>25,455,895</u>	<u>—</u>	<u>150,000</u>	<u>25,605,895</u>

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

The mission of the Ministry of Indigenous Relations and Reconciliation is to guide the Province of British Columbia's efforts towards true, lasting reconciliation with Indigenous Peoples in British Columbia. The ministry works towards reconciliation with First Nations, Métis, and Inuit peoples through the implementation of the United Nations Declaration on the Rights of Indigenous Peoples, and treaties, agreements, partnerships, and other social and economic initiatives.

MINISTRY SUMMARY
(*\$000*)

	2022/23 Main Estimates	Other Adjustments ¹	Supplementary Estimates	2022/23 Revised Estimates
VOTED APPROPRIATIONS				
Vote 33 — Ministry Operations	49,815	—	—	49,815
Vote 34 — Treaty and Other Agreements Funding	115,629	—	—	115,629
Vote 34(S) — Treaty and Other Agreements Funding	—	—	75,000	75,000
Vote 35 — Declaration Act Secretariat	3,213	—	—	3,213
STATUTORY APPROPRIATIONS				
First Nations Fund Special Account	1,686	—	—	1,686
First Nations Clean Energy Business Fund Special Account	7,576	—	—	7,576
OPERATING EXPENSES	177,919	—	75,000	252,919
CAPITAL EXPENDITURES	3	—	—	3
LOANS, INVESTMENTS AND OTHER REQUIREMENTS	34,260	—	—	34,260
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	—	—	—

¹ Other Adjustments reflect the reallocation of resources in support of the government reorganization on December 7, 2022 as per *Constitution Act* Order in Council 658/2022.

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

SUMMARY BY VOTE

(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
OPERATING EXPENSES				
Core Business				
Negotiations and Regional Operations Division (Vote 33)	15,341	—	—	15,341
Strategic Partnerships and Initiatives Division (Vote 33)	18,439	—	—	18,439
Reconciliation Transformation and Strategies Division (Vote 33)	3,260	—	—	3,260
Executive and Support Services (Vote 33)	12,775	—	—	12,775
Treaty and Other Agreements Funding				
Vote 34	115,629	—	—	115,629
Vote 34(S)	—	—	75,000	75,000
Declaration Act Secretariat (Vote 35)	3,213	—	—	3,213
First Citizens Fund Special Account	1,686	—	—	1,686
First Nations Clean Energy Business Fund Special Account	7,576	—	—	7,576
TOTAL OPERATING EXPENSES	177,919	—	75,000	252,919
CAPITAL EXPENDITURES				
Core Business				
Executive and Support Services	3	—	—	3
TOTAL CAPITAL EXPENDITURES	3	—	—	3
LOANS, INVESTMENTS AND OTHER REQUIREMENTS				
Core Business				
Treaty and Other Agreements Funding	34,260	—	—	34,260
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	34,260	—	—	34,260
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES				
Core Business				
Treaty and Other Agreements Funding	—	—	—	—
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	—	—	—

SUPPLEMENTARY ESTIMATES, 2022/23

MINISTRY OF INDIGENOUS RELATIONS AND RECONCILIATION

VOTE DESCRIPTIONS

(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
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VOTE 34(S) — TREATY AND OTHER AGREEMENTS FUNDING

This vote, 34(S), provides for the programs, operations, and other activities described in the voted appropriations under the following core business:

TREATY AND OTHER AGREEMENTS FUNDING

Voted Appropriations

Treaty and Other Agreements Funding	3,913	—	—	3,913
Non Treaty Funding	111,716	—	75,000	186,716
	<u>115,629</u>	<u>—</u>	<u>75,000</u>	<u>190,629</u>

Voted Appropriations Description: The sub-vote description for the Treaty and Other Agreements Funding core business in Vote 34 in the 2022/23 Main Estimates applies to the Supplementary Estimates in this sub-vote.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
GROUP ACCOUNT CLASSIFICATION				
Salaries and Benefits	30,703	—	—	30,703
Operating Costs	9,977	—	—	9,977
Government Transfers	251,755	—	75,000	326,755
Other Expenses	2,940	—	—	2,940
Internal Recoveries	(157)	—	—	(157)
External Recoveries	(117,299)	—	—	(117,299)
TOTAL OPERATING EXPENSES	<u>177,919</u>	<u>—</u>	<u>75,000</u>	<u>252,919</u>

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP
(formerly MINISTRY OF LAND, WATER AND RESOURCE STEWARDSHIP)¹

The mission of the Ministry of Water, Land and Resource Stewardship is to integrate land and natural resource management, including objective setting for land and marine environments, effectively managing cumulative effects, and advancing reconciliation with Indigenous Peoples, environmental sustainability, and economic growth.

MINISTRY SUMMARY
(\$000)

	2022/23 Main Estimates	Other Adjustments ²	Supplementary Estimates	2022/23 Revised Estimates
VOTED APPROPRIATIONS				
Vote 38 — Ministry Operations	92,008	—	—	92,008
Vote 38(S) — Ministry Operations	—	—	100,000	100,000
OPERATING EXPENSES	<u>92,008</u>	<u>—</u>	<u>100,000</u>	<u>192,008</u>
CAPITAL EXPENDITURES	245	—	—	245
LOANS, INVESTMENTS AND OTHER REQUIREMENTS	—	—	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	—	—	—

¹ As of December 7, 2022, the Ministry of Land, Water and Resource Stewardship is continued under the name Ministry of Water, Land and Resource Stewardship as per *Constitution Act* Order in Council 658/2022.

² Other Adjustments reflect the reallocation of resources in support of the government reorganization on December 7, 2022 as per *Constitution Act* Order in Council 658/2022.

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP

SUMMARY BY VOTE

(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
OPERATING EXPENSES				
Core Business				
Land Use Policy and Planning and Terrestrial Ecosystems (Vote 38)	43,063	—	—	43,063
Watershed, Aquatic Ecosystems, Fisheries and Coastal Policy and Planning				
Vote 38	6,831	—	—	6,831
Vote 38(S)	—	—	100,000	100,000
Information, Innovation and Technology (Vote 38)	21,921	—	—	21,921
Reconciliation and Natural Resource Sector Policy (Vote 38)	1,835	—	—	1,835
Natural Resource Sector Secretariat (Vote 38)	5,333	—	—	5,333
Executive and Support Services (Vote 38)	13,025	—	—	13,025
TOTAL OPERATING EXPENSES	92,008	—	100,000	192,008
CAPITAL EXPENDITURES				
Core Business				
Executive and Support Services	245	—	—	245
TOTAL CAPITAL EXPENDITURES	245	—	—	245

SUPPLEMENTARY ESTIMATES, 2022/23

MINISTRY OF WATER, LAND AND RESOURCE STEWARDSHIP

VOTE DESCRIPTIONS

(\$000)

2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
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VOTE 38(S) — MINISTRY OPERATIONS

This vote, 38(S), provides for the programs, operations, and other activities described in the voted appropriation under the following core business:

WATERSHED, AQUATIC ECOSYSTEMS, FISHERIES AND COASTAL POLICY AND PLANNING

Voted Appropriation

Watershed, Aquatic Ecosystems, Fisheries and Coastal Policy and Planning

6,831	—	100,000	106,831
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Voted Appropriation Description: The sub-vote description for the Watershed, Aquatic Ecosystems, Fisheries and Coastal Policy and Planning core business in Vote 38 in the 2022/23 Main Estimates applies to the Supplementary Estimates in this sub-vote.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

(\$000)

GROUP ACCOUNT CLASSIFICATION	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
Salaries and Benefits	113,177	—	—	113,177
Operating Costs	28,923	—	—	28,923
Government Transfers	3,530	—	100,000	103,530
Other Expenses	1,767	—	—	1,767
Internal Recoveries	(50,227)	—	—	(50,227)
External Recoveries	(5,162)	—	—	(5,162)
TOTAL OPERATING EXPENSES	92,008	—	100,000	192,008

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF MUNICIPAL AFFAIRS

The mission of the Ministry of Municipal Affairs is to provide British Columbians with liveable environments by helping local governments and residents build sustainable, well-governed communities; support newcomers to settle and integrate into the province; facilitate economic integration to address British Columbia's labour market needs; and attract international entrepreneurs.

MINISTRY SUMMARY

(\$000)

	2022/23 Main Estimates	Other Adjustments ¹	Supplementary Estimates	2022/23 Revised Estimates
VOTED APPROPRIATIONS				
Vote 40 — Ministry Operations	247,545	(3,578)	—	243,967
Vote 40(S) — Ministry Operations	—	—	1,495,000	1,495,000
STATUTORY APPROPRIATIONS				
University Endowment Lands Administration Account Special Account	12,269	—	—	12,269
OPERATING EXPENSES	<u>259,814</u>	<u>(3,578)</u>	<u>1,495,000</u>	<u>1,751,236</u>
CAPITAL EXPENDITURES	2,354	—	—	2,354
LOANS, INVESTMENTS AND OTHER REQUIREMENTS	—	—	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	—	—	—

¹ Other Adjustments reflect the reallocation of resources in support of the government reorganization on December 7, 2022 as per *Constitution Act* Order in Council 658/2022.

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF MUNICIPAL AFFAIRS

SUMMARY BY VOTE

(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
OPERATING EXPENSES				
Core Business				
Local Government				
Vote 40	220,500	(2,198)	—	218,302
Vote 40(S)	—	—	1,495,000	1,495,000
Immigration Services and Strategic Planning (Vote 40)	19,128	(1,380)	—	17,748
Executive and Support Services (Vote 40)	7,917	—	—	7,917
University Endowment Lands Administration Account Special Account	12,269	—	—	12,269
TOTAL OPERATING EXPENSES	259,814	(3,578)	1,495,000	1,751,236
CAPITAL EXPENDITURES				
Core Business				
Executive and Support Services	69	—	—	69
University Endowment Lands Administration Account Special Account	2,285	—	—	2,285
TOTAL CAPITAL EXPENDITURES	2,354	—	—	2,354

SUPPLEMENTARY ESTIMATES, 2022/23

MINISTRY OF MUNICIPAL AFFAIRS

VOTE DESCRIPTIONS

(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
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VOTE 40(S) — MINISTRY OPERATIONS

This vote, 40(S), provides for the programs, operations, and other activities described in the voted appropriations under the following core business:

LOCAL GOVERNMENT

Voted Appropriations

Local Government Services and Transfers	214,300	(2,198)	1,495,000	1,707,102
University Endowment Lands	6,200	—	—	6,200
	<u>220,500</u>	<u>(2,198)</u>	<u>1,495,000</u>	<u>1,713,302</u>

Voted Appropriations Description: The sub-vote description for the Local Government core business in Vote 40 in the 2022/23 Main Estimates applies to the Supplementary Estimates in this sub-vote.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
GROUP ACCOUNT CLASSIFICATION				
Salaries and Benefits	31,599	(2,540)	—	29,059
Operating Costs	14,620	(238)	—	14,382
Government Transfers	559,414	(800)	1,495,000	2,053,614
Other Expenses	12,506	—	—	12,506
Internal Recoveries	(12,273)	—	—	(12,273)
External Recoveries	(346,052)	—	—	(346,052)
TOTAL OPERATING EXPENSES	<u>259,814</u>	<u>(3,578)</u>	<u>1,495,000</u>	<u>1,751,236</u>

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

The mission of the Ministry of Public Safety and Solicitor General is to deliver public safety services and programs, to administer regulations for the liquor and cannabis industries, to ensure that the public has confidence in British Columbia's gaming sector, and to lead the development and coordination of an effective emergency management system for British Columbia.

MINISTRY SUMMARY

(\$000)

	2022/23 Main Estimates	Other Adjustments ¹	Supplementary Estimates	2022/23 Revised Estimates
VOTED APPROPRIATIONS				
Vote 41 — Ministry Operations	942,252	(42,675)	—	899,577
Vote 41(S) — Ministry Operations	—	—	150,000	150,000
Vote 42 — <i>Emergency Program Act</i>	436,420	(436,420)	—	—
STATUTORY APPROPRIATIONS				
Civil Forfeiture Account Special Account	269	—	—	269
Corrections Work Program Account Special Account	1,281	—	—	1,281
Criminal Asset Management Fund Special Account	—	—	—	—
Victim Surcharge Special Account	13,504	—	—	13,504
OPERATING EXPENSES	1,393,726	(479,095)	150,000	1,064,631
CAPITAL EXPENDITURES	3,664	(495)	—	3,169
LOANS, INVESTMENTS AND OTHER REQUIREMENTS	—	—	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	—	—	—

¹ Other Adjustments reflect the reallocation of resources in support of the government reorganization on December 7, 2022 as per *Constitution Act* Order in Council 658/2022.

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

SUMMARY BY VOTE

(\$000)

OPERATING EXPENSES	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
Core Business				
Corrections (Vote 41)	261,661	—	—	261,661
Policing and Security				
Vote 41	479,204	—	—	479,204
Vote 41(S)	—	—	150,000	150,000
Victim Services and Crime Prevention (Vote 41)	66,236	—	—	66,236
BC Coroners Service (Vote 41)	21,459	—	—	21,459
RoadSafetyBC (Vote 41)	27,810	—	—	27,810
Liquor and Cannabis Regulation (Vote 41)	1	—	—	1
Gaming Policy and Enforcement (Vote 41)	19,564	—	—	19,564
Cannabis, Consumer Protection and Corporate Policy (Vote 41)	3,538	—	—	3,538
Emergency Management BC (Vote 41)	44,591	(41,872)	—	2,719
Executive and Support Services (Vote 41)	18,188	(803)	—	17,385
<i>Emergency Program Act (Vote 42)</i>	436,420	(436,420)	—	—
Civil Forfeiture Account Special Account	269	—	—	269
Corrections Work Program Account Special Account	1,281	—	—	1,281
Criminal Asset Management Fund Special Account	—	—	—	—
Victim Surcharge Special Account	13,504	—	—	13,504
TOTAL OPERATING EXPENSES	1,393,726	(479,095)	150,000	1,064,631
CAPITAL EXPENDITURES				
Core Business				
Corrections	1,062	—	—	1,062
BC Coroners Service	47	—	—	47
Emergency Management BC	1,209	(465)	—	744
Executive and Support Services	1,346	(30)	—	1,316
TOTAL CAPITAL EXPENDITURES	3,664	(495)	—	3,169

SUPPLEMENTARY ESTIMATES, 2022/23

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

VOTE DESCRIPTIONS

(\$000)

2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
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VOTE 41(S) — MINISTRY OPERATIONS

This vote, 41(S), provides for the programs, operations, and other activities described in the voted appropriation under the following core business:

POLICING AND SECURITY

Voted Appropriation

Policing and Security	479,204	—	150,000	629,204
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Voted Appropriation Description: The sub-vote description for the Policing and Security core business in Vote 41 in the 2022/23 Main Estimates applies to the Supplementary Estimates in this sub-vote.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
GROUP ACCOUNT CLASSIFICATION				
Salaries and Benefits	329,212	(22,924)	—	306,288
Operating Costs	99,023	(32,264)	—	66,759
Government Transfers	1,157,698	(434,899)	150,000	872,799
Other Expenses	20,082	(29)	—	20,053
Internal Recoveries	(17,794)	529	—	(17,265)
External Recoveries	(194,495)	10,492	—	(184,003)
TOTAL OPERATING EXPENSES	<u>1,393,726</u>	<u>(479,095)</u>	<u>150,000</u>	<u>1,064,631</u>

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION

The mission of the Ministry of Social Development and Poverty Reduction is to make a difference in the lives of British Columbians trying to overcome social and economic barriers by believing in their ability to realize their full potential and make meaningful contributions to their community; and by providing access to services to help them achieve their goals.

MINISTRY SUMMARY

(\$000)

	2022/23 Main Estimates	Other Adjustments ¹	Supplementary Estimates	2022/23 Revised Estimates
VOTED APPROPRIATIONS				
Vote 43 — Ministry Operations	4,456,033	—	—	4,456,033
Vote 43(S) — Ministry Operations	—	—	49,000	49,000
OPERATING EXPENSES	4,456,033	—	49,000	4,505,033
CAPITAL EXPENDITURES	1,822	—	—	1,822
LOANS, INVESTMENTS AND OTHER REQUIREMENTS	—	—	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	—	—	—

¹ Other Adjustments reflect the reallocation of resources in support of the government reorganization on December 7, 2022 as per *Constitution Act* Order in Council 658/2022.

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION

SUMMARY BY VOTE

(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
OPERATING EXPENSES				
Core Business				
Income Assistance				
Vote 43	3,079,080	—	—	3,079,080
Vote 43(S)	—	—	49,000	49,000
Employment (Vote 43)	29,169	—	—	29,169
Community Living Services (Vote 43)	1,333,102	—	—	1,333,102
Employment and Assistance Appeal Tribunal (Vote 43)	1,849	—	—	1,849
Executive and Support Services (Vote 43)	12,833	—	—	12,833
TOTAL OPERATING EXPENSES	4,456,033	—	49,000	4,505,033
CAPITAL EXPENDITURES				
Core Business				
Executive and Support Services	1,822	—	—	1,822
TOTAL CAPITAL EXPENDITURES	1,822	—	—	1,822

SUPPLEMENTARY ESTIMATES, 2022/23

MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION

VOTE DESCRIPTIONS

(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
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VOTE 43(S) — MINISTRY OPERATIONS

This vote, 43(S), provides for the programs, operations, and other activities described in the voted appropriations under the following core business:

INCOME ASSISTANCE

Voted Appropriations

Income Assistance - Program Management	172,087	—	—	172,087
Temporary Assistance	559,921	—	—	559,921
Disability Assistance	1,895,915	—	—	1,895,915
Supplementary Assistance	451,157	—	49,000	500,157
	<u>3,079,080</u>	<u>—</u>	<u>49,000</u>	<u>3,128,080</u>

Voted Appropriations Description: The sub-vote description for the Income Assistance core business in Vote 43 in the 2022/23 Main Estimates applies to the Supplementary Estimates in this sub-vote.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
GROUP ACCOUNT CLASSIFICATION				
Salaries and Benefits	174,483	—	—	174,483
Operating Costs	63,880	—	—	63,880
Government Transfers	4,594,297	—	49,000	4,643,297
Other Expenses	20,581	—	—	20,581
Internal Recoveries	(31,088)	—	—	(31,088)
External Recoveries	(366,120)	—	—	(366,120)
TOTAL OPERATING EXPENSES	<u>4,456,033</u>	<u>—</u>	<u>49,000</u>	<u>4,505,033</u>

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE

The mission of the Ministry of Transportation and Infrastructure is to create an integrated and safe transportation network that incorporates all modes of transport, reflects regional priorities, and provides a strong foundation for economic growth; and to maintain and improve the provincial highway system, ensuring the safe and efficient movement of people and goods provincially, nationally, and internationally.

MINISTRY SUMMARY

	2022/23 Main Estimates	Other Adjustments ¹	Supplementary Estimates	2022/23 Revised Estimates
VOTED APPROPRIATIONS				
Vote 45 — Ministry Operations	955,980	—	—	955,980
Vote 45(S) — Ministry Operations	—	—	500,000	500,000
OPERATING EXPENSES	<u>955,980</u>	<u>—</u>	<u>500,000</u>	<u>1,455,980</u>
CAPITAL EXPENDITURES	5,005	—	—	5,005
LOANS, INVESTMENTS AND OTHER REQUIREMENTS	—	—	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	—	—	—

¹ Other Adjustments reflect the reallocation of resources in support of the government reorganization on December 7, 2022 as per *Constitution Act* Order in Council 658/2022.

SUPPLEMENTARY ESTIMATES, 2022/2023

MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE

SUMMARY BY VOTE

(\$000)

	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
OPERATING EXPENSES				
Core Business				
Transportation and Infrastructure Improvements (Vote 45)	29,586	—	—	29,586
Public Transportation				
Vote 45	344,247	—	—	344,247
Vote 45(S)	—	—	500,000	500,000
Highway Operations (Vote 45)	561,180	—	—	561,180
Commercial Transportation Regulation (Vote 45)	3,059	—	—	3,059
Executive and Support Services (Vote 45)	17,908	—	—	17,908
TOTAL OPERATING EXPENSES	<u>955,980</u>	<u>—</u>	<u>500,000</u>	<u>1,455,980</u>
CAPITAL EXPENDITURES				
Core Business				
Highway Operations	5,005	—	—	5,005
TOTAL CAPITAL EXPENDITURES	<u>5,005</u>	<u>—</u>	<u>—</u>	<u>5,005</u>

SUPPLEMENTARY ESTIMATES, 2022/23

MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE

VOTE DESCRIPTIONS

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	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
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VOTE 45(S) — MINISTRY OPERATIONS

This vote, 45(S), provides for the programs, operations, and other activities described in the voted appropriations under the following core business:

PUBLIC TRANSPORTATION

Voted Appropriations

Public Transit	143,600	—	—	143,600
Coastal Ferry Services	200,647	—	500,000	700,647
	<u>344,247</u>	<u>—</u>	<u>500,000</u>	<u>844,247</u>

Voted Appropriations Description: The sub-vote description for the Public Transportation core business in Vote 45 in the 2022/23 Main Estimates applies to the Supplementary Estimates in this sub-vote.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

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	2022/23 Main Estimates	Other Adjustments	Supplementary Estimates	2022/23 Revised Estimates
GROUP ACCOUNT CLASSIFICATION				
Salaries and Benefits	151,207	—	—	151,207
Operating Costs	3,710,640	—	—	3,710,640
Government Transfers	400,940	—	500,000	900,940
Other Expenses	1,160	—	—	1,160
Internal Recoveries	(13,657)	—	—	(13,657)
External Recoveries	(3,294,310)	—	—	(3,294,310)
TOTAL OPERATING EXPENSES	<u>955,980</u>	<u>—</u>	<u>500,000</u>	<u>1,455,980</u>

SUMMARY OF MINISTERIAL ACCOUNTABILITY FOR OPERATING EXPENSES

(for the Fiscal Year Ending March 31, 2023)

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Under section 3 of the *Balanced Budget and Ministerial Accountability Act* (BBMAA), each member of the Executive Council has 10 per cent of their salary held back, and restoration of a minister's holdback is contingent on that minister achieving individual goals as set out in section 5 of the Act. For each minister with responsibility for operating expenses arising from a voted appropriation as accounted for in the Consolidated Revenue Fund, section 5(1) stipulates actual results for the year must not exceed the estimated amounts for that fiscal year.

In the table below, the "Minister Responsible" column lists the ministers with BBMAA section 5(1) assigned responsibilities. The "Voted Appropriations in the 2022/23 Estimates" column shows the voted appropriations for which those ministers are responsible. The "Voted Appropriation Operating Expenses (net)" and "2022/23 Estimated Amount" columns show the dollar amounts of operating expenses (net) and estimated amounts allocated to ministers in the 2022/23 Estimates. The "Legislated Additions" column shows additional voted appropriations resulting from supplementary estimates. The "Order In Council and Other Adjustments" column shows transfers of spending authority resulting from orders in council implementing government reorganizations (transfer amounts are pro-rated by the number of days that a minister is accountable for the budget in a fiscal year), or, where a vote authorizes spending by more than one minister, reallocation of spending authority by Treasury Board among the ministers identified in the vote. The negative amounts in this column show the total reallocated from a minister, while the amounts reallocated to a minister are shown individually for each voted appropriation where the funding is reallocated from. The final two columns show the reallocated appropriations (or portions thereof) for which individual ministers are now responsible and the revised estimated amounts for each minister.

Minister Responsible	Voted Appropriations in 2022/23 Estimates	Voted Appropriation Operating Expenses (net)	2022/23 Estimated Amount	Legislated Additions	Order in Council and Other Adjustments ²	Reallocated Appropriation Operating Expenses (net)	Revised 2022/23 Estimated Amount
Premier	Office of the Premier	<u>14,692</u>	14,692			<u>14,692</u>	14,692
Minister of Agriculture and Food	Ministry of Agriculture and Food	<u>93,821</u>	93,821	111,000 ⁴		<u>204,821</u>	204,821
Attorney General¹	Ministry of Attorney General Capital Funding Electoral Boundaries Commission	1,360,296 433,225 <u>2,194</u>	1,795,715		(206,275) ³ (136,496) ³	1,154,021 296,729 <u>2,194</u>	1,452,944
Minister of Children and Family Development	Ministry of Children and Family Development	<u>1,742,045</u>	1,742,045			<u>1,742,045</u>	1,742,045
Minister of Citizens' Services	Ministry of Citizens' Services	<u>656,645</u>	656,645	85,000 ⁴		<u>741,645</u>	741,645
Minister of Education and Child Care¹	Ministry of Education and Child Care Capital Funding	8,178,585 <u>930,347</u>	9,108,932			8,178,585 <u>930,347</u>	9,108,932
Minister of Emergency Management and Climate Readiness (Established December 7, 2022)	Ministry of Public Safety and Solicitor General	<u>—</u>	—		150,948 ³	<u>150,948</u>	150,948
Minister of Energy, Mines and Low Carbon Innovation	Ministry of Energy, Mines and Low Carbon Innovation	<u>109,556</u>	109,556			<u>109,556</u>	109,556
Minister of Environment and Climate Change Strategy	Ministry of Environment and Climate Change Strategy	<u>327,711</u>	327,711			<u>327,711</u>	327,711

SUMMARY OF MINISTERIAL ACCOUNTABILITY FOR OPERATING EXPENSES
(for the Fiscal Year Ending March 31, 2023)
(\$000)

Minister Responsible	Voted Appropriations in 2022/23 Estimates	Voted Appropriation Operating Expenses (net)	2022/23 Estimated Amount	Legislated Additions	Order in Council and Other Adjustments	Reallocated Appropriation Operating Expenses (net)	Revised 2022/23 Estimated Amount
Minister of Finance¹	Ministry of Finance	406,814				406,814	
	Management of Public Funds and Debt Contingencies (All Ministries) and New Programs	1,378,388				1,378,388	
	Capital Funding	4,848,000				4,848,000	
	Commissions on Collection of Public Funds	100,000				100,000	
	Allowances for Doubtful Revenue Accounts	1				1	
	Tax Transfers	1				1	
	Ministry of Forests	2,044,000				2,044,000	
		—			— ³	—	
			8,777,204				8,777,204
Minister of Forests	Ministry of Forests	625,274				625,274	
	Forest Practices Board	3,896				3,896	
			629,170				629,170
Minister of Health¹	Ministry of Health	25,308,645		150,000 ⁴		25,458,645	
	Capital Funding	1,656,542				1,656,542	
			26,965,187				27,115,187
Minister of Housing¹ (Established December 7, 2022)	Ministry of Attorney General	—			206,095 ³	206,095	
	Ministry of Jobs, Economic Recovery and Innovation	—			5 ³	5	
	Ministry of Municipal Affairs	—			692 ³	692	
	Capital Funding	—			136,496 ³	136,496	
							343,288
Minister of Indigenous Relations and Reconciliation	Ministry of Indigenous Relations and Reconciliation	168,657	168,657	75,000 ⁴		243,657	243,657
Minister of Jobs, Economic Development and Innovation (Previously known as Jobs, Economic Recovery and Innovation)	Ministry of Jobs, Economic Recovery and Innovation	110,426	110,426		(5) ³	110,421	110,421
Minister of Labour	Ministry of Labour	17,423	17,423			17,423	17,423
Minister of Mental Health and Addictions	Ministry of Mental Health and Addictions	24,602	24,602			24,602	24,602
Minister of Municipal Affairs	Ministry of Municipal Affairs	247,545	247,545	1,495,000 ⁴	(1,127) ³	1,741,418	1,741,418
Minister of Post-Secondary Education and Future Skills¹ (Previously known as Advanced Education and Skills Training)	Ministry of Advanced Education and Skills Training	2,612,688				2,612,688	
	Capital Funding	547,521				547,521	
	Ministry of Attorney General	—			180 ³	180	
	Ministry of Municipal Affairs	—			435 ³	435	
			3,160,209				3,160,824
Minister of Public Safety and Solicitor General	Ministry of Public Safety and Solicitor General	1,378,672	1,378,672	150,000 ⁴	(150,948) ³	1,377,724	1,377,724

SUMMARY OF MINISTERIAL ACCOUNTABILITY FOR OPERATING EXPENSES
(for the Fiscal Year Ending March 31, 2023)
(\$000)

Minister Responsible	Voted Appropriations in 2022/23 Estimates	Voted Appropriation Operating Expenses (net)	2022/23 Estimated Amount	Legislated Additions	Order in Council and Other Adjustments	Reallocated Appropriation Operating Expenses (net)	Revised 2022/23 Estimated Amount
Minister of Social Development and Poverty Reduction	Ministry of Social Development and Poverty Reduction	<u>4,456,033</u>	<u>4,456,033</u>	49,000 ⁴		<u>4,505,033</u>	<u>4,505,033</u>
Minister of Tourism, Arts, Culture and Sport ¹	Ministry of Tourism, Arts, Culture and Sport Capital Funding	<u>167,955</u> <u>65,946</u>	<u>233,901</u>			<u>167,955</u> <u>65,946</u>	<u>233,901</u>
Minister of Transportation and Infrastructure	Ministry of Transportation and Infrastructure	<u>955,980</u>	<u>955,980</u>	500,000 ⁴		<u>1,455,980</u>	<u>1,455,980</u>
Minister of Water, Land and Resource Stewardship (Previously known as Land, Water and Resource Stewardship)	Ministry of Land, Water and Resource Stewardship	<u>92,008</u>	<u>92,008</u>	100,000 ⁴		<u>192,008</u>	<u>192,008</u>
Total Estimated Amount			<u>61,066,134</u>	<u>2,715,000</u>	<u>—</u>	<u>63,781,134</u>	<u>63,781,134</u>
	Not Applicable						
	Legislative Assembly		<u>91,983</u>			<u>91,983</u>	<u>91,983</u>
	Officers of the Legislature		<u>87,077</u>			<u>87,077</u>	<u>87,077</u>
	Total Voted Appropriations		<u>61,245,194</u>	<u>2,715,000</u>	<u>—</u>	<u>63,960,194</u>	<u>63,960,194</u>

- The Attorney General and the Ministers of Education and Child Care; Finance; Health; Housing; Post-Secondary Education and Future Skills (previously Advanced Education and Skills Training); and Tourism, Arts, Culture and Sport each have operating expense accountability for a portion of Vote 48 - Capital Funding. The individual accountabilities were initially allocated according to the distribution shown in Vote 48, but have been subsequently allocated in accordance with government reorganizations on December 7, 2022 (*Constitution Act Order in Council 658/2022*).
- Changes and shared responsibilities are measured as a proportion of the annual result in relation to the period of time the applicable ministers held the responsibility measured in days.
- Reflects the reallocation of resources in support of the government reorganization on December 7, 2022 as per *Constitution Act Order in Council 658/2022*.
- Additional voted appropriations provided to the minister by the *2022/23 Supplementary Estimates* presented on February 28, 2023.