SECTION A

MAIN FINANCIAL STATEMENTS OF THE PROVINCE

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STATEMENT OF ASSETS AND

ASSETS

	1980	1979	Net increase or (decrease) during 1979/80
General Fund	$	$	$
Cash and temporary investments	788,151,503	654,408,844	133,742,659
Accounts receivable from other governments and agencies	33,710,053	33,064,843	645,210
Working capital advances	11,626,693	11,513,193	113,500
	833,488,249	698,986,880	134,501,369
Other recorded assets—			
Taxes and other accounts receivable	151,403,989	122,012,390	29,391,599
Loans and other advances	74,086,619	52,934,034	21,152,585
Investment in, and advances to, Crown corporations	237,172,194	393,361,531	(156,189,337)
Investments, other	45,306,242	151,718,489	(106,412,247)
Fixed assets	2,601,850,257	2,335,606,211	266,244,046
	3,109,819,301	3,055,632,655	54,186,646
	3,943,307,550	3,754,619,535	188,688,015
Special Purpose Funds			
Cash and Investments	591,600,721	294,609,342	296,991,379
Other assets	353,687,636	374,153,795	(20,466,159)
	945,288,357	668,763,137	276,525,220
Superannuation Funds			
Cash and Investments	825,196,019	689,550,666	135,645,353
Trust Funds			
Cash and Investments	1,015,145,292	841,275,680	173,869,612
	6,728,937,218	5,954,209,018	774,728,200

Notes:

The notes on pages A 9 to 13 are an integral part of these financial statements. Detailed schedules of the Asset and Liability accounts can be found in Section B.

LIABILITIES AS AT MARCH 31, 1980

LIABILITIES

	1980	1979	Net increase or (decrease) during 1979/80
General Fund	$	$	$
Outstanding cheques	107,692,756	138,459,407	(30,766,651)
Accounts payable	149,334,494	164,300,462	(14,965,968)
Other current liabilities	31,724,343	39,617,154	(7,892,811)
	288,751,593	342,377,023	(53,625,430)
Unmatured debt	235,347,790	261,447,790	(26,100,000)
Excess of assets over liabilities—			
Revenue surplus			
Surplus, April 1, 1976, to date	544,736,656	356,609,857	188,126,799
Deficit at March 31, 1976, funded	(235,347,790)	(261,447,790)	26,100,000
Net revenue surplus	309,388,866	95,162,067	214,226,799
Capital surplus	3,109,819,301	3,055,632,655	54,186,646
	3,419,208,167	3,150,794,722	268,413,445
	3,943,307,550	3,754,619,535	188,688,015
Special Purpose Funds			
Fixed capital funds—			
Capital accounts	90,000,000	90,000,000	—
Current accounts	8,824,798	9,300,946	(476,148)
Other funds	839,619,901	563,043,988	276,575,913
Miscellaneous statutory accounts	6,843,658	6,418,203	425,455
	945,288,357	668,763,137	276,525,220
Superannuation Funds			
Public Service	823,384,647	687,917,655	135,466,992
Members of the Legislative Assembly	1,811,372	1,633,011	178,361
	825,196,019	689,550,666	135,645,353
Trust Funds			
Miscellaneous trust accounts	1,015,145,292	841,275,680	173,869,612
	6,728,937,218	5,954,209,018	774,728,200
Guaranteed Debt			
Debt of municipalities, other local governments and Crown agencies, etc., guaranteed by the Province (net)	7,295,160,838	6,645,614,186	

K. M. LIGHTBODY, C.A.
Acting Comptroller General

STATEMENT OF REVENUES AND EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1980

GENERAL FUND

	1980 $	1979 $
Budgetary Transactions		
Revenue	5,495,333,558	4,566,426,231
Expenditure	4,864,425,923	4,323,680,656
Budgetary surplus	630,907,635	242,745,575
Nonbudgetary Transactions (current)		
Revenue	20,110,368	2,500,000
Expenditure	243,700,011	31,500,000
Net expenditure	(223,589,643)	(29,000,000)
	407,317,992	213,745,575
Revenue Surplus Account Appropriations		
Expenditure	219,191,193	73,754,426
Net increase in revenue surplus for the year	188,126,799	139,991,149
Balance, Revenue Surplus Account, April 1, 1976, to date[1]		
Beginning of year	356,609,857	216,618,708
End of year	544,736,656	356,609,857

SPECIAL PURPOSE FUNDS

Revenue		
Transfers from General Fund	394,710,214	140,087,418
Interest on investments and loans	62,220,254	43,485,013
Other receipts	27,789,427	31,379,022
	484,719,895	214,951,453
Expenditure		
Transfers to General Fund	2,324,256	—
Grants	182,459,583	162,171,614
Administration and other expenditure	23,410,836	20,845,865
	208,194,675	183,017,479
Net increase in funds	276,525,220	31,933,974
Balance of Funds		
Beginning of year	668,763,137	636,829,163
End of year	945,288,357	668,763,137

SUPERANNUATION FUNDS

Revenue		
Contributions and other receipts	52,797,963	48,226,211
Government contributions—transfers from General Fund	52,938,921	49,660,135
Interest on investments	64,106,906	45,799,758
	169,843,790	143,626,104
Expenditure		
Superannuation allowances	34,198,437	27,953,683
Net increase in funds	135,645,353	115,672,421
Balance of Funds		
Beginning of year	689,550,666	573,878,245
End of year	825,196,019	689,550,666

[1] The Revenue Surplus Account does not include the balance of the deficit at March 31, 1976, of $235,347,790 funded pursuant to the *British Columbia Deficit Repayment Act*.

For further particulars re this summary *see:*
General Fund—A 6 and A 7.
Special purpose funds—B 11.
Superannuation funds—B 14.

SUMMARY OF GENERAL FUND REVENUES FOR THE FISCAL YEAR ENDED MARCH 31, 1980[1]

Estimated, 1980 $		1980 $	1979 $
	Budgetary Revenue		
2,478,000,000	Taxation	2,673,868,887	2,536,189,121
618,500,000	Natural resources	1,298,036,393	721,217,660
263,450,000	Other revenue	303,081,693	261,667,887
235,000,000	Contributions from Government enterprises	244,310,996	229,237,507
972,500,000	Contributions from other governments	976,035,589	818,114,056
4,567,450,000	Total budgetary revenue	5,495,333,558	4,566,426,231
	Nonbudgetary Revenue		
	Sale of assets of Surrey Farm Products Ltd. (formerly Panco Poultry Ltd.)	14,800,000	—
	Recovery of unearned premium reserve from I.C.B.C.	2,810,368	—
	Recovery of advance to B.C. Assessment Authority	2,500,000	—
	Recovery of advance to B.C. Harbours Board	—	2,500,000
	Total nonbudgetary revenue	20,110,368	2,500,000
	Combined General Fund Revenues	5,515,443,926	4,568,926,231

[1] Details of revenue are shown on pages C 2 and C 3.

SUMMARY OF GENERAL FUND EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1980[1]

Estimated, 1980 $		1980 $	1979 $
	Budgetary Expenditure		
4,662,005	Legislation	4,662,310	6,063,285
2,540,605	Auditor General	1,802,699	1,265,328
300,000	Ombudsman	277,676	—
726,434	Executive Council	769,794	752,687
55,233,146	Ministry of Agriculture	54,689,206	35,099,263
196,567,060	Ministry of Attorney General	213,838,040	186,885,973
12,705,303	Ministry of Consumer and Corporate Affairs	12,942,065	11,443,832
1,658,427	Ministry of Deregulation	1,584,077	4,215,030
35,951,724	*Ministry of Economic Development*	38,664,551	32,238,762
1,120,957,317	Ministry of Education, Science and Technology	1,129,438,650	1,041,493,189
13,232,479	Ministry of Energy, Mines and Petroleum Resources	15,024,002	11,676,030
60,650,255	Ministry of Environment	71,192,930	65,705,626
105,586,275	Ministry of Finance	129,489,723	84,783,245
124,815,808	Ministry of Forests	151,839,627	130,720,944
1,213,426,762	Ministry of Health	1,328,654,856	1,142,440,220
648,496,721	Ministry of Human Resources	648,847,575	582,660,113
52,477,698	Ministry of Labour	51,018,846	42,610,713
65,359,038	Ministry of Lands, Parks and Housing	65,449,881	68,974,115
237,979,454	Ministry of Municipal Affairs	221,365,723	203,711,078
178,861,333	Ministry of Provincial Secretary and Government Services	179,068,174	159,823,714
12,605,289	Ministry of Tourism and Small Business Development	12,201,007	10,285,149
422,656,867	Ministry of Transportation, Communications and Highways	531,401,068	500,832,360
—	Ministry of Intergovernmental Relations	137,719	—
—	Ministry of Universities, Science and Communications	65,724	—
4,567,450,000	Total budgetary expenditure	4,864,425,923	4,323,680,656
	Nonbudgetary Expenditure Charged to Current Revenue		
	Special purpose funds—		
	Advances to a fund	200,000,000	
	Crown corporations—		
	Advances	7,126,000	11,500,000
	Grants	9,200,000	20,000,000
		16,326,000	31,500,000
	Other	27,374,011	—
		243,700,011	31,500,000
	Charged to Revenue Surplus Account		
	Expenditure—		
	Revenue Surplus of 1977–78 Appropriation Act, 1979	139,191,193	
	Vancouver and Victoria Trade and Convention Centres Fund Act	12,500,000	
	Lower Mainland Stadium Fund Act	25,000,000	
	Special Purpose Appropriation Act, 1979	42,500,000	
	Revenue Surplus of 1976–77 Appropriation Act, 1978	—	73,754,426
		219,191,193	73,754,426
	Combined General Fund Expenditures	5,327,317,127	4,428,935,082

[1] Details of expenditures are shown on pages C 4 to 13.

In accordance with the *Supply Act No. 3, 1979* (1979, chap. 34), the actual expenditures are reported in relation to the services and amount appropriated. Reorganization changes made in November 1979 pursuant to the *Constitution Act*, are therefore not reflected in these statements except for expenditures authorized under the *Legislative Assembly Allowances and Superannuation Act* and by special warrants for the ministries of Intergovernmental Relations and Universities, Science and Communications.

The 1979 figures have been restated to reflect reorganizational changes between ministries made in the fiscal year 1978/79 pursuant to the *Constitution Act*.

COMBINED FUNDS

STATEMENT OF NET RECEIPTS AND PAYMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1980

NET RECEIPTS

	1980 $	1979 $
Revenue (page A 5)		
General Fund		
Budgetary	5,495,333,558	4,566,426,231
Nonbudgetary	20,110,368	2,500,000
	5,515,443,926	4,568,926,231
Special purpose funds	484,719,895	214,951,453
Superannuation funds	169,843,790	143,626,104
	6,170,007,611	4,927,503,788
Deduct (add)—adjustments for revenues not represented by cash received and for receipts (net) accounted for through asset accounts		
Eliminate inter-fund transfers	447,649,135	189,687,553
Increase in accounts receivable	645,210	6,686,226
Decrease in other assets of special purpose funds	(20,466,159)	(25,042,983)
	427,828,186	171,330,796
Total net receipts from operations	5,742,179,425	4,756,172,992
Other Sources		
Increase in trust funds administered	173,869,612	101,823,895
Total net receipts	5,916,049,037	4,857,996,887

NET PAYMENTS

Expenditures (page A 5)		
General Fund		
Budgetary	4,864,425,923	4,323,680,656
Nonbudgetary	243,700,011	31,500,000
Revenue surplus appropriations	219,191,193	73,754,426
	5,327,317,127	4,428,935,082
Special purpose funds	208,194,675	183,017,479
Superannuation funds	34,198,437	27,953,683
	5,569,710,239	4,639,906,244
Deduct (add)—adjustments for expenditures not represented by cash disbursed and for payments (net) accounted for through asset or liability accounts		
Eliminate inter-fund transfers	447,649,135	189,687,553
Net increase (decrease) in current liabilities	(53,625,430)	56,525,727
Net (increase) in working capital advances	(113,500)	(2,603,362)
	393,910,205	243,609,918
Total net payments	5,175,800,034	4,396,296,326
Net cash received	740,249,003	461,700,561
Cash and investments—beginning of year	2,479,844,532	2,018,143,971
Cash and investments—end of year (below)	3,220,093,535	2,479,844,532
Cash and Investments (page A 2)		
General Fund	788,151,503	654,408,844
Special purpose funds	591,600,721	294,609,342
Superannuation funds	825,196,019	689,550,666
Trust funds	1,015,145,292	841,275,680
	3,220,093,535	2,479,844,532

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies and Practices

The accounting policies and practices of the Province have been developed over the years to meet changing circumstances and needs; they are based on concepts and provisions contained in the *Revenue Act*, *Financial Control Act*, the annual *Supply Act* and other legislation.

While these policies and practices are regularly reviewed, a comprehensive examination has been conducted taking into account the suggestions of the study on Canadian Government financial reporting principles and practices sponsored by the Canadian Institute of Chartered Accountants. The results of this examination have been reviewed and it is anticipated that the financial statements for the 1980/81 fiscal year will reflect the recommended changes in reporting principles and practices.

Current policies and practices are outlined in the following paragraphs.

A. The Accounting Entity and Basis of Reporting

The financial statements include the accounts of the Consolidated Revenue Fund and of certain funds deposited with and administered by the Minister of Finance pursuant to various statutes. They do not include those of Crown corporations and other separate Government agencies. The interest of the Province in its Crown entities is shown only to the extent of amounts invested in or advanced to them and as to guarantees of their debt securities issued. Accumulated earnings (or deficits) retained in these organizations are not reflected in the financial statements.

The financial statements summarize the financial activities of the Province during the year and show the assets, liabilities and undisbursed balances of revenue and funds at the close of the year. For purposes of these statements the accounts of the Province are presented in four fund divisions:

- General Fund—includes the main operating accounts of the Province plus certain asset accounts included for purposes of information and record only through off-setting contra-entries to Capital Surplus Account.
- Special Purpose Funds—earmarked revenues and funds set aside from the General Fund for specific or special purposes.
- Superannuation Funds—the accounts of the Public Service and Members of the Legislative Assembly Superannuation funds.
- Trust Funds—deposits, sinking funds and other accounts administered or held in trust for others.

B. Basis of Accounting—General Fund

(1) *Gross Basis of Accounting*—In general, revenues and expenditures are reported on a gross basis by source of revenue and by program expenditure appropriations as set out in the annual Estimates of Revenue and Expenditure or in other legislative authority, except where receipts are credited against related program expenditures in the Estimates.

Revenues and expenditures are presented in three categories:

(i) budgetary transactions, which are the ordinary revenues and expenditures of Government included in the annual Estimates of Revenue and Expenditure;

(ii) nonbudgetary transactions, which are extraordinary revenues and expenditures of significant amount not anticipated in the annual Estimates or in revenue surplus account appropriations;

(iii) revenue surplus account appropriations expenditures which are specifically authorized by the Legislature as payable out of surpluses of prior years.

(2) *Cash Basis of Accounting*—The cash basis of accounting, modified as described below, is used to report on the stewardship of the Government with respect to taxes and other revenues raised and to funds appropriated and expended for Government programs. On this basis, revenues are taken into the accounts in the fiscal period in which they are received and expenditures are charged when the actual payments are made.

In addition to payments for salaries and wages, goods and services, interest, grants and subsidies and other program operating expenses, expenditures include:

- —the acquisition and construction of physical assets;
- —loans and recoverable advances to individuals, Crown corporations and agencies and other organizations including school and regional improvement districts;
- —equity investment in Crown and other corporations;
- —transfers to special purpose and superannuation funds;
- —internal transfers between appropriations.

At year-end the following major modifications are applied to the cash basis accounts in determining the annual operating results in the General Fund:

- —monies received in April of the next following year pertaining to cost-sharing programs with other governments or agencies are included in revenue where related expenditures have been charged to the fiscal year;
- —the net profit of the Liquor Distribution Branch and the net income of the British Columbia Systems Corporation, calculated on the accrual basis of accounting, are included as revenue whether or not received in cash during the fiscal year;
- —accounts payable at March 31 are included as expenditures, where payments are made during April of the next following year;
- —interest accrued at March 31 on the unmatured debt is included as expenditures;
- —inventories and other assets of the Queen's Printer and the Purchasing Commission warehouse at March 31 are deducted from expenditures and carried forward as working capital advances.

(3) *Reporting of Assets and Liabilities*—The assets and liabilities of the General Fund reported in the financial statements include:

(i) those arising from the cash transactions of the Government and the year-end modifications. They include cash and temporary investments, liabilities for outstanding cheques and unmatured debt at the close of the year, amounts due from other organizations for miscellaneous non-revenue services provided, monies held in suspense and other accounts pending disposition and amounts resulting from the modifications to the cash basis of accounting for revenues and expenditures described above;

(ii) taxes and other accounts receivable, loans, advances and investments (including Crown corporations) and certain fixed assets which are included as assets even though they are accounted for as revenues and expenditures at the time cash is received or disbursed. These assets are reported under the heading of "Other recorded assets" for purposes of record and information through memorandum contra-entries to the Captial Surplus Account.

Assets representing investments or financial claims on others are recorded at cost or other designated values. Where appropriate, provisions for doubtful recoveries of receivables, loans, advances, or investments are provided.

(4) *Accounting for the Excess of Assets Over Liabilities*—The net assets of the General Fund are accounted for in two surplus accounts:

(i) the Revenue Surplus Account represents the accumulation of revenues and expenditures to date and is presented in two sections:
—Surplus April 1, 1976 to date, which is represented by cash and other current assets less the liabilities other than the unmatured debt.
—Deficit at March 31, 1976 which is funded by the unmatured debt.

(ii) the Capital Surplus Account represents the recorded value of the assets included in the financial statements on a memorandum basis for record and information purposes as outlined above.

C. Basis of Accounting—Other Funds

(1) *Special Purpose Funds*—The accounts of these Funds are maintained on the cash basis of accounting. However, in the Crown Land and Home Acquisition funds, transactions recording the acquisition and disposal of certain program assets are accounted for as capital transactions instead of current expenditures or revenues. Accordingly assets of these funds include advances and mortgages receivable, real estate held for development and investments in and advances to Crown corporations and are recorded at cost except where assets have been written down to reflect recoverable values. Gains and losses realized on disposal of these assets are included in revenues and expenditures.

As in the General Fund, revenues and expenditures are generally reported on a gross basis by source of revenue—including transfers from General Fund expenditure accounts—and by appropriate classifications of expenditure, primarily grants.

(2) *Superannuation Funds*—These Funds are maintained on a cash basis. Revenues are reported net of refunds and include Government employer contributions transferred from General Fund expenditure accounts. Expenditures are superannuation allowances paid.

(3) *Trust Funds*—Individual accounts are maintained on a cash basis. Receipts and disbursements are not reported as such but are reflected in the Statement of Assets and Liabilities as increases or decreases in the balances of funds held.

(4) *Interest Entitlement*—The interest entitlement of individual funds or accounts is determined by the governing statute. Some statutes do not provide for specific investment of funds nor for any interest to be paid while others may specify that any interest earned on fund investments is to be credited to General Fund revenues rather than to the specific fund.

(5) *Funds and Cash Assets Accounting and Reporting*—In accordance with statutory or administrative requirements, separate accounts are maintained for each of the individual accounts included in these fund divisions. Where required by the governing legislation or administrative policy, separate bank accounts and/or specific investment accounts are also maintained. Otherwise the cash assets together with any uninvested balances of funds are held in the General Fund cash and temporary investment accounts for purposes of administration and cash management. Interest due to individual funds or accounts on such balances is paid or allocated at market rates.

At the close of the year these cash balances are reported in the assets of the applicable fund divisions in the financial statements together with the balances held in the specific bank and investment accounts.

D. Commitments

No provision is made in the accounts for commitments under construction or other contracts in force at the year-end.

2. Cash and Investments

Investments are recorded at cost with the exception of long-term debt securities held by the Superannuation Funds which are recorded at the lower of cost or par since premiums paid on these securities are written off at the time of purchase. No allowances or provisions for losses on realization of investments are included in the accounts; any such losses, or gains, are accounted for at the time of sale or maturity.

At March 31, 1980, $1,664,871,328 of the investments held are securities issued or guaranteed by the Province.

3. Crown Service Corporations

Functions formerly performed internally by the Government are the responsibility of two Crown corporations formed to provide facilities and services to the Government on a fee-for-service basis.

(1) The British Columbia Buildings Corporation provides building accommodation and related facilities and services to Government ministries on a rental and service fee basis. All Government buildings except the Legislative Buildings, Government House and certain other properties have been transferred to the Corporation.

Consequently, expenditures for the construction, maintenance and related costs of public buildings are no longer direct budgetary expenditures of the Government—primarily of the Ministry of Highways and Public Works—but are incurred by the Corporation and recovered through annual building occupancy charges to user ministries which are included in their budgetary expenditures.

In consideration for the income-producing properties transferred from the Government, and which had been charged to Government expenditures in prior years, the Corporation issued a noninterest bearing note to the Province dated March 31, 1978 in the amount of $143,570,934 being the deemed cost of depreciable properties included in the determination of the occupancy charges. The note is payable in 29 semi-annual $5 million instalments which are credited to budgetary revenue when received by the Province thereby offsetting on an aggregate basis the deemed-costs portion of the annual building occupancy charges payable by the ministries. A second noninterest bearing note for $44,357,184 was issued to the Province by the Corporation. This note is payable by one instalment of $3 million on June 1, 1980, ten subsequent annual instalments of $3.8 million starting June 1, 1981 and one final instalment of $3,357,184 June 1, 1991.

The Province also receives dividends from the Corporation from time to time which are credited to budgetary revenue.

(2) The British Columbia Systems Corporation is responsible for the provision of data processing services to ministries on a fee-for-service basis. Its annual net income is payable to the Province and is included in budgetary revenue.

Financial statements of these corporations are included in Section F.

4. British Columbia Railway Company

The Province holds the entire issued share capital of the Railway and, pursuant to the *British Columbia Railway Finance Act* (formerly the *British Columbia Railway Construction Loan Act*), guarantees the payment of the principal and interest of all monies borrowed by the Railway. The historic cost of the shares was $185,572,900 and, at March 31, 1980, the amount of the debt guaranteed by the Province (net of sinking funds) was $727,495,239.

In view of the cumulative deficit of the Railway ($348,497,000 as at December 31, 1979) the Province's investment in the Railway has been written down to one dollar. However, the debt of the Railway which is guaranteed by the Province is not recorded as direct debt of the Province since the Government has stated its intention to provide for the debt service charges of the Railway on an ongoing basis.

British Columbia Railway Company's debt servicing charges for the next five fiscal years ending March 31, 1981 through March 31, 1985 are estimated to be $87.4, $82.1, $80.9, $79.7 and $79.7 million respectively.

5. Ocean Falls Corporation

Ocean Falls Corporation, established in 1973, acquired the Crown Zellerbach Canada Limited newsprint mill and townsite at Ocean Falls for a payment of $789,952. As at March 31, 1980 the Provincial Government had also advanced the Corporation $10 million.

As a result of detailed studies into the availability of timber supply and the economics of continuing mill production the decision was made to cease operation at the beginning of June, 1980. The Corporation incurred a loss of $26,865,637 for the year ended December 31, 1979 after providing $19,355,819 for the estimated costs of terminating mill operations, resulting in a cumulative deficit of $32,327,044.

In these financial statements full provision has been made to write-off the investment in and advance to the Corporation, but no provision has been made for the outstanding obligations of the Corporation estimated at $33 million as at September 30, 1980.

6. Guaranteed Debt

In addition to the direct debt included in the liabilities of the General Fund, the Province also guarantees debt securities issued by local governments and Crown corporations and agencies and the obligations of other enterprises under certain Government programs. This debt is generally self-sustaining, however, that issued by school and regional hospital districts and educational institutions is serviced in part by contributions from the Province through existing grant formulas. In fiscal 1979/80 these contributions were approximately $93 million or 60 per cent of the total debt service costs payable.

As a result of over-all Government financing policies $3.6 billion of the guaranteed debt is held in Provincial public sector superannuation, pension and other funds, of which $214 million is held by the General and Special Purpose Funds and is deducted from the grand total of guaranteed debt. Canada Pension Plan funds made available to the Province ($2.4 billion) are also invested in these long-term securities, but are subject to earlier redemption by the federal Minister of Finance on six months' notice for the requirements of the Plan.

The guaranteed debt is disclosed in the schedules to the Statement of Assets and Liabilities.

7. Superannuation and Pension Plans

A. Public Service Superannuation Plan

This plan is financed by employee contributions, matching employer contributions, and additional employer contributions paid at the time each allowance is granted for any shortfall between the actuarial present value of the allowance and the accumulated employee and matching employer contributions.

Under the *Pension (Public Service) Act*, an actuarial valuation of the plan is required to be conducted at least once every five years. The most recent valuation was conducted as at March 31, 1977.

In that report the actuary indicated that, if the plan was financed on the entry age normal basis, a basis frequently employed by private pension plans, there would be an actuarial liability as at March 31, 1977 of about $154 million in respect of basic benefits. In the actuary's opinion, aggregate statutory contributions, as described above, will exceed entry age normal contributions and he has estimated that these contributions will be sufficient to fully amortize the $154 million actuarial liability over a period of approximately 20 years if all actuarial assumptions are realized. An actuarial report as at March 31, 1980 is in preparation.

Allowances in payment are automatically adjusted quarterly to reflect increases in the Consumer Price Index. Such pension supplements are financed on an approximate "pay-as-you-go" basis by contributions of one-half per cent of salary by both employees and employer. Actuarial liabilities associated with such increases are not funded under the statutory financing provisions, but there is provision for both employee and employer contributions to be increased to 1 per cent of salary when required to maintain the financing on a "pay-as-you-go" basis. There is no statutory provision for any additional contributions beyond this to finance these post-retirement supplements even though it is possible that in future such contributions would be required to maintain financing on the "pay-as-you-go" basis. The actuary reported that as at March 31, 1977 there was an actuarial liability of $37 million in respect of the pension supplements granted up to that date.

Statutory amendments were passed by the Legislature in August 1980. The significant provisions are for annual, rather than quarterly, cost of living supplementary allowances, payable to the extent that monies equal to the capitalized value are available in an Inflation Adjustment Account created for the purpose, for an increase in employee and employer contributions of 0.5 per cent of salary, and for an increase of 0.75 per cent of salary (to 1.25 per cent) in the allocation of employee and employer contributions to the Inflation Adjustment Account.

B. Teachers' Pensions Plan

Under the *Pension (Teachers) Act* the Province is responsible for the employer contributions to the Teachers' Pensions Fund administered by the Commissioner of Teachers' Pensions; these contributions are included in the budgetary expenditures of the Ministry of Education. A report on the administration of the plan and fund is made annually to the Legislature.

This plan is financed by teacher contributions, matching Government contributions, and additional Government contributions made to ensure that at any time the assets in the fund are at least equal to the actuarial present value of all allowances which are in effect and the total amount of contributions, accumulated with interest, held in the fund on behalf of teachers in respect of whom no allowance has been granted.

Under the *Pension (Teachers) Act*, an actuarial valuation of the plan is required to be conducted by an actuary at least once in each consecutive five-year period. The most recent valuation was conducted as at December 31, 1977. In that report the actuary recommended that the statutory basis of contributions be strengthened so that contributions, in future, would be sufficient to fully finance benefits for all new entrants to the plan and to hold the actuarial liability constant as a percentage of future teacher payroll. On this basis, he advised that the actuarial liability was $548 million for basic benefits. While this represents an increase of $80 million since December 31, 1974, the report stated that the plan "funded ratio" has improved.

Allowances in payment are automatically adjusted quarterly to reflect increases in the Consumer Price Index. Such pension supplements are financed on an approximate "pay-as-you-go" basis by contributions of 1 per cent of salary by both teachers and Government. Actuarial liabilities associated with such increases are not funded under the statutory financing provisions. There is no statutory provision for any additional contributions to finance these post-retirement supplements even though it is possible that in future such contributions would be required to maintain financing on the "pay-as-you-go" basis.

Statutory amendments were passed by the Legislature in August 1980. The significant provisions are for increased contributions exceeding 2 per cent of salaries by the Province as well as a 0.5 per cent increase in contributions by teachers in relation to basic pension benefits, and for annual, rather than quarterly, cost of living supplementary allowances, payable to the extent that monies equal to the capitalized value are available in an account created for the purpose.

8. Subsequent Events

A. Revenue Surplus Account and Statutory Appropriations 1980/81

During the 1980 spring and summer session of the Legislature the Minister of Finance was authorized to appropriate a total of $573,250,000 from the Revenue Surplus Account (balance of $544,736,656 as at March 31, 1980) or the Consolidated Revenue Fund by the following Acts:

Special Purpose Appropriation Act, 1980—$168,650,000.
Forest and Range Resource Fund Act—$146,600,000.
Special Funds Act, 1980—$188,000,000.
British Columbia Railway Finance Act Amendment—$70,000,000.

B. Trade and Convention Centre Act

Under the *Trade and Convention Centre Act* the Legislature authorized the expenditure of $20 million and $5 million respectively for the Vancouver and Victoria Trade and Convention Centres. The Act requires repayment to the Consolidated Revenue Fund of the $10 million and $2.5 million respectively appropriated during the 1979/80 fiscal year for the Vancouver and Victoria Trade and Convention Centre Funds.

9. Comparative Figures

Where applicable, the 1979 figures provided for purposes of comparison have been restated to conform with the presentation used in the current year. These restatements have had no effect on the reported net results of operations for the previous year.

SECTION B

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES

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SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 1980

GENERAL FUND ASSETS

	1980 $	1979 $	Net increase or (decrease) during 1979/80 $
Cash and Temporary investments			
Cash			
Cash on hand and in chartered banks in Canada	(11,207,163)	12,182,558	(23,389,721)
Cash in banks in England (converted at current rate)	59,289	82,585	(23,296)
Cash in banks in United States (Cdn. dollars)	143,692	547,815	(404,123)
	(11,004,182)	12,812,958	(23,817,140)
Temporary Investments (at cost)—listed below	1,119,817,692	753,950,741	365,866,951
	1,108,813,510	766,763,699	342,049,811
Less amounts applicable to:			
Special purpose funds (page B 9)	155,476,906	49,028,775	106,448,131
Superannuation funds (page B 12)	85,132,773	18,708,159	66,424,614
Trust funds (page B 15)	80,052,328	44,617,921	35,434,407
(*See* note below)	320,662,007	112,354,855	208,307,152
Total cash and temporary investments	788,151,503	654,408,844	133,742,659
Securities Held (listed at par value)—			
Short-term deposits with chartered banks, trust companies, etc.—			
Bank of British Columbia	16,690,963	13,816,450	
Bank of Montreal	69,369,575	81,128,365	
Bank of Nova Scotia	100,851,710	79,023,662	
British Columbia Central Credit Union	5,000,000	10,000,000	
Canadian Commercial Industrial Bank	5,098,866	—	
Canadian Imperial Bank of Commerce	192,496,978	222,159,073	
Continental Bank of Canada	1,460,640	—	
Co-operative Trust of Canada	—	2,000,000	
Federal Business Development Bank	50,000,000	—	
First City Trust Company	7,200,000	1,009,300	
Mercantile Bank of Canada	489,165	22,326,320	
National Bank of Canada	24,837,200	20,000,000	
Provincial Bank of Canada	—	8,522,491	
Royal Bank of Canada	229,564,660	133,684,500	
Toronto Dominion Bank	290,510,211	75,506,159	
	993,569,968	669,176,320	
Other—			
British Columbia Buildings Corporation notes[1]	46,000,000	20,000,000	
British Columbia Development Corporation note[1]	29,000,000	23,000,000	
British Columbia Hydro and Power Authority parity bonds[1]	9,682,500	—	
British Columbia Railway Company notes[1]	30,000,000	20,000,000	
Canadian Dominion Leasing Corporation Limited note[4]	2,442,450	—	
Canada Treasury Bills[2]	9,090,600	—	
Export Development Corporation notes[2]	49,364	12,801,780	
Procan Ltd. notes[3]	—	9,170,300	
	1,119,834,882	754,148,400	
Less excess of par value over cost	17,190	197,659	
Total securities, at cost, above	1,119,817,692	753,950,741	

[1] Province of British Columbia guarantee.
[2] Government of Canada guarantee.
[3] Provincial Bank of Canada guarantee.
[4] Bank of Montreal guarantee.

NOTE—For purposes of administration and cash management the uninvested balances of the superannuation funds and various special purpose and trust deposit funds are held in the general fund cash and short-term investment accounts. The balances as of March 31 are shown in the respective fund divisions as indicated above.

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

GENERAL FUND ASSETS—Continued

	1980	1979	Net increase or (decrease) during 1979/80
Accounts Receivable From Other Governments, Agencies and Miscellaneous Accounts	$	$	$
Government of Canada—*re* shared-cost program	22,013,696	22,476,781	(463,085)
British Columbia municipalities—*re* shared-cost program	1,806,542	1,646,100	160,442
British Columbia Systems Corporation	237,000	2,228,587	(1,991,587)
Sundry agencies and miscellaneous accounts	9,652,815	6,713,375	2,939,440
	33,710,053	33,064,843	645,210
Working Capital Advances			
Purchasing Commission (Langford Warehouse)	324,369	310,148	14,221
Liquor Distribution Branch	5,868,417	6,801,609	(933,192)
Workers' Compensation Board	245,000	245,000	—
Queen's Printer	1,943,109	1,352,001	591,108
Miscellaneous advances—ministries	3,245,798	2,804,435	441,363
	11,626,693	11,513,193	113,500

Other Recorded Assets Comprising The Capital Surplus Account

NOTE—These accounts are included for record purposes only.

Taxes and Other Accounts Receivable			
Property taxes	11,853,753	10,085,596	1,768,157
Social services tax*	5,626,004	4,501,025	1,124,979
Corporation capital tax*	1,020,806	560,289	460,517
Insurance premiums tax	11,489	15,017	(3,528)
Logging tax*	559,813	1,557,218	(997,405)
Mining and mineral land tax*	837,755	75,906	761,849
Probate fees and succession duties*	1,736,470	2,324,566	(588,096)
Timber royalty and stumpage and grazing fees*	112,355,270	88,292,320	24,062,950
Water licence fees	117,065	—	117,065
Social and health agencies	792,427	917,711	(125,284)
Student-aid loans*	—	41,864	(41,864)
Teacher-training loans*	—	9,306	(9,306)
Farmers' land-clearing, domestic water, and irrigation drainage assistance	15,191,495	13,027,333	2,164,162
Land sales (principal)	1,301,642	604,062	697,580
Sundry	—	177	(177)
	151,403,989	122,012,390	29,391,599

* Net of provision for doubtful recoveries, aggregating $1,574,513 in 1979/80 and $3,041,588 in 1978/79.

Loans and Other Advances			
School districts, library districts, improvement districts, and local areas (recoverable through rural property tax collections, mainly in next following year—			
Various school districts	32,562,000	29,817,000	2,745,000
Various regional library districts	1,485,646	1,136,291	349,355
Various improvement districts	1,636,893	1,796,947	(160,054)
Miscellaneous	87,001	62,915	24,086
British Columbia Assessment Authority—advances	2,126,000	2,500,000	(374,000)
Water districts, co-operative associations and other—			
Various water and irrigation districts	294,606	328,507	(33,901)
Various co-operative associations, etc.	21,421	29,038	(7,617)

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

GENERAL FUND ASSETS—Continued

Loans and Other Advances—Continued	1980 $	1979 $	Net increase or (decrease) during 1979/80 $
Various enterprises *re* economic development—			
Ministry of Economic Development Act	27,890,596	3,820,800	24,069,796
*Farm Products Industry Improvement Act**	3,752,149	3,806,358	(54,209)
*Pacific North Coast Native Co-operative Loan Act**	—	5,397,092	(5,397,092)
University Endowment Lands Administration Account	4,184,887	4,184,887	—
Sundry*	45,420	54,199	(8,779)
	74,086,619	52,934,034	21,152,585

* Net of provision for doubtful recoveries, aggregating $5,444,792 for 1979/80 and *nil* for 1978/79.

Investment in, and Advances to, Crown Corporations			
British Columbia Buildings Corporation—advances[1, 2]	157,984,108	123,570,934	34,413,174
British Columbia Cellulose Company—entire issued capital stock of two common shares	2	2	—
British Columbia Development Corporation—entire issued capital stock of 425,000 common shares of $100 each[2]	42,500,000	35,000,000	7,500,000
British Columbia Ferry Corporation—entire issued capital stock of 58,497 shares of $100 each	5,849,700	5,849,700	—
British Columbia Harbours Board—advances	18,838,693	18,838,693	—
British Columbia Railway Company—entire issued capital stock of 1,855,729 shares of $100 each[2, 3]	1	185,572,900	(185,572,899)
British Columbia Steamship Company (1975) Ltd.—entire issued capital stock of five common shares	5	5	—
British Columbia Systems Corporation—advances	10,000,000	5,000,000	5,000,000
I.O.K. Poultry Ltd.—100 per cent interest, 600 common shares at cost	—	600	(600)
Ocean Falls Corporation*[4]			
Amount paid to the corporation pursuant to the *Ocean Falls Corporation Appropriation Act*, 1973, for the purpose of acquiring the mill and other properties at Ocean Falls	—	789,952	(789,952)
Advances	—	10,000,000	(10,000,000)
Surrey Farm Products Investments Limited (formerly Panco Poultry Ltd.)—			
Entire issued capital stock of 101,750 common and 11,027 preferred shares	1	4,800,000	(4,799,999)
Pacific Coach Lines Ltd.—			
Entire issued capital stock of two common shares	2	2	—
Advances*	—	1,088,204	(1,088,204)
T.S. Holdings Ltd.—			
Entire issued capital stock of one common share	1	1	—
Advances*	—	2,850,538	(2,850,538)
Thompson-Okanagan Transit Ltd.—			
Advance	50,000	—	50,000
Urban Transit Authority			
Advance	1,949,681	—	1,949,681
	237,172,194	393,361,531	(156,189,337)

* Net of provision for doubtful recoveries, aggregating $14,689,879 in 1979/80 and *nil* in 1978/79.

[1] Pursuant to the *British Columbia Corporation Act* (Order in Council 763/78), the British Columbia Buildings Corporation issued a noninterest bearing promissory note to the Province dated March 30, 1978, in the amount of $143,570,934 payable in 29 semiannual instalments of $5,000,000 in payment for the completed buildings transferred to the Corporation by the Province. A second noninterest bearing note for $44,357,184 was issued to the Province by the Corporation in settlement of additional properties transferred to the Corporation including buildings under construction at March 31, 1978, and now completed. This note is payable by one instalment of $3,000,000 on June 1, 1980, ten subsequent annual instalments of $3,800,000 starting June 1, 1981 and one final instalment of $3,357,184 June 1, 1991.

[2] In addition to the above investments and advances, short-term notes are held in Temporary Investments (page B 2) as follows:
British Columbia Buildings Corporation—$46,000,000 repayable June 1, 1980.
British Columbia Development Corporation—$29,000,000 repayable on demand.
British Columbia Railway Company—$30,000,000 repayable September 30, 1980.

[3] *See* Note 4, page A 11—British Columbia Railway Company.

[4] *See* Note 5, page A 11—Ocean Falls Corporation.

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

GENERAL FUND ASSETS—Continued

Investments, Other	1980 $	1979 $	Net increase or (decrease) during 1979/80 $
British Columbia Resources Investment Corporation[1]—			
4.65 per cent interest, 4,475,870 common shares at cost	45,206,242	5	45,206,237
Note	—	151,532,930	(151,532,930)
Chef Ready Foods Ltd.—33.33 per cent interest, 10,000 common shares at cost*	—	85,000	(85,000)
Kootenay Dehydrators Ltd.—			
35.9 per cent interest, 2,000 Class A common shares at cost	2,000	2,000	—
Entire issued capital stock of 98,000 Class B common shares at cost	98,000	98,000	—
South Peace Dehy-Products Ltd.—27.7 per cent interest, 277 nonvoting common and 277 voting preferred shares at cost*	—	554	(554)
	45,306,242	151,718,489	(106,412,247)

* Net of provision for doubtful recoveries, aggregrating $85,554 in 1979/80 and *nil* in 1978/79.

Fixed Assets			
Gross	2,744,149,550	2,466,671,095	277,478,455
Less depreciation[2]	142,299,293	131,064,884	11,234,409
	2,601,850,257	2,335,606,211	266,244,046

Detail as of March 31,1980—	Gross $	Depreciation $	Net $
Highways[3]	2,244,847,781	—	2,244,847,781
Bridges	437,130,424	127,889,607	309,240,817
Wharves	203,250	203,240	10
Ferries and ferry landings	37,360,358	8,801,901	28,558,457
Buildings[4]	23,834,047	5,404,545	18,429,502
Songhees Reserve, Victoria	773,690	—	773,690
	2,744,149,550	142,299,293	2,601,850,257

[1] Pursuant to the *British Columbia Resources Investment Corporation Act* (Order in Council 532/79) the Province approved its plan to gift shares to eligible residents of British Columbia, and to exchange the promissory note in the Corporation of $151,532,930 for 15,000,000 common shares. Subsequently, 10,524,135 shares were distributed, leaving the Province with an added investment of 4,475,865 shares in the Corporation.

[2] Fixed assets, other than highways and the Songhees Reserve (land) account, are depreciated on the straight-line method over a 40-year period through memorandum charges to Capital Surplus Account.

[3] Placed on the books March 31, 1926, by order of the Treasury Board, based on mileage classification and average value determined by the then Department of Public Works, plus additions to date.

[4] These totals include the cost for buildings for the Legislative Buildings, Government House, and Glendale Laundry. All other buildings were transferred to British Columbia Buildings Coporation on March 30, 1978. (*See* Note 3 page A 10—Crown Service Corporations.)

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

GENERAL FUND LIABILITIES

	1980	1979	Net increase or (decrease) during 1979/80
	$	$	$
Outstanding Cheques	107,692,756	138,459,407	(30,766,651)
Accounts Payable	149,334,494	164,300,462	(14,965,968)
Other Current Liabilities			
Accrued interest payable on public debt	8,884,379	9,869,654	(985,275)
Education tuition fees	—	8,000,000	(8,000,000)
Guarantee and performance deposits—contractors, licensees, etc.	2,883,979	2,177,984	705,995
Holdbacks on construction contracts	5,955,394	4,396,199	1,559,195
Hospital construction funds held pending claims by hospitals	141,561	151,318	(9,757)
Municipal vehicle licence account	354,872	348,337	6,535
Petroleum production credits redeemable upon performance of exploration development work	44,650	571,470	(526,820)
Suspense—			
Permit and licence applications	5,554,871	6,857,021	(1,302,150)
Taxes, fees, etc.	2,671,631	2,183,849	487,782
Miscellaneous ministerial accounts	5,233,006	5,061,322	171,684
	31,724,343	39,617,154	(7,892,811)
Unmatured Debt (*British Columbia Deficit Repayment Act 1975–76* (1976, chap. 6))			
Bonds—			
Series BD: Due May 1, 1988, 9⅛ per cent	235,347,790	261,447,790	(26,100,000)

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

GENERAL FUND EXCESS OF ASSETS OVER LIABILITIES

Revenue Surplus (Deficit) Account (arising from revenue sources)			$
Surplus, April 1, 1976 to date—			
Balance at March 31, 1979			356,609,857
Add (deduct) net transactions for year (page A 5)			
Budgetary surplus		630,907,635	
Nonbudgetary expenditure (net)		(223,589,643)	
Revenue surplus appropriation expenditure		(219,191,193)	
			188,126,799
Balance at March 31, 1980			544,736,656
Deficit at March 31, 1976, funded pursuant to the *British Columbia Deficit Repayment Act, 1975–76* (page B 6)			(235,347,790)
Balance of Revenue Surplus Account at March 31, 1980			309,388,866
Capital Surplus Account (arising from capitalization of assets)			
Balance at March 31, 1979			3,055,632,655
Add net credits during year			
Expenditure on fixed assets, *less* depreciation (page B 5)	Gross Expenditure $	Depreciation $	
Highways	247,387,468	—	
Bridges	28,009,992	9,847,744	
Ferries and ferry-landings	1,148,742	874,597	
Buildings	932,253	512,068	
	277,478,455	11,234,409	266,244,046
Net increase in taxes and other accounts receivable (record purposes only, page B 3)			29,391,599
Net increase (decrease) in recorded loans and other advances (page B 3)			
School districts, improvement districts, etc.—increase in advances recoverable through rural property tax collections		2,958,387	
British Columbia Assessment Authority—			
Advance issued	2,126,000		
Repayments	(2,500,000)	(374,000)	
Water and irrigation districts—			
Repayments	(30,099)		
Write-offs	(3,802)	(33,901)	
Various Co-operative Associations—			
Repayments	(6,068)		
Write-offs	(1,549)	(7,617)	
Ministry of Economic Development Act—Advances issued—			
B.C. Native People's Credit Union	350,000		
Low Interest Loan Assistance Program (administered by British Columbia Development Corporation)	17,678,000		
Industrial Development Subsidiary Agreement	5,055,909		
Travel Industry Development Subsidiary Agreement	985,887	24,069,796	
Farm Products Industry Improvement Act—			
Shares	5,000		
Increase in funds held by trustee for claims settlement	18,839		
Shares	1		
Repayments	(12,000)		
Write-offs	(23,349)		
Provision for doubtful recoveries	(42,700)	(54,209)	
Pacific North Coast Native Co-operative Act—			
Provision for doubtful recoveries		(5,397,092)	
Sundry Loans—			
Repayments	(1,259)		
Write-offs	(2,520)		
Provision for doubtful recoveries	(5,000)	(8,779)	21,152,585

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

GENERAL FUND EXCESS OF ASSETS OVER LIABILITIES—Continued

	$	$	$
Net increase (decrease) in recorded investments in and advances to Crown Corporations (page B 4)—			
British Columbia Buildings Corporation—			
Annual instalment payment on advance received	(10,000,000)		
Promissory note received for depreciable assets transferred	44,357,184		
Advance issued	55,990		
		34,413,174	
British Columbia Development Corporation—			
Purchase of additional 75,000 common shares		7,500,000	
British Columbia Railway Company—			
Write down in value of investment		(185,572,899)	
British Columbia Systems Corporation—			
Advance issued		5,000,000	
I.O.K. Poultry Ltd.—			
Proceeds on dissolution		(600)	
Ocean Falls Corporation—			
Provision for doubtful recoveries		(10,789,952)	
Pacific Coach Lines Ltd.—			
Provision for doubtful recoveries		(1,088,204)	
Surrey Farm Products Investments Ltd.—(formerly Panco Poultry)			
Return of capital on sale of assets		(4,799,999)	
T.S. Holdings Ltd.—			
Return of assets	(38,815)		
Provision for doubtful recoveries	(2,811,723)		
		(2,850,538)	
Thompson-Okanagan Transit Ltd.—			
Advance issued		50,000	
Urban Transit Authority—			
Advance issued		1,949,681	
			(156,189,337)
Net increase (decrease) in investments, other (page B 5)—			
British Columbia Resources Investment Corporation—			
Conversion of the Corporation's $151,532,930 promissory note for 15,000,000 of the Corporation's common shares		—	
Gifting of 10,524,135 free shares to eligible British Columbia residents		(106,326,693)	
Chef Ready Foods Ltd.—Provision for doubtful recoveries		(85,000)	
South Peace Dehy-Products Ltd.—Provision for doubtful recoveries		(554)	
			(106,412,247)
Balance of Capital Surplus Account at March 31, 1980			3,109,819,301
Combined balance of surplus at March 31, 1980 (Excess of assets over liabilities)			3,419,208,167

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

SPECIAL PURPOSE FUNDS—ASSETS

	1980	1979	Net increase or (decrease) during 1979
Cash and Investments	$	$	$
Cash (in banks)	944,836	(2,849)	947,685
Funds held in the General Fund cash and short-term investment accounts (page B 2)	155,476,906	49,028,775	106,448,131
Investments (at cost)—listed below	435,178,979	245,583,416	189,595,563
Total cash and investments	591,600,721	294,609,342	296,991,379
Securities Held (listed at par value)			
Short-term deposits with chartered banks, trust companies, etc.—			
Bank of British Columbia	—	131,650	
Bank of Montreal	46,869,370	42,674,882	
Bank of Nova Scotia	44,284,406	39,293,510	
Canadian Imperial Bank of Commerce	21,438,893	40,809,615	
First Bank (Bank of Montreal)	2,449,028	—	
First City Trust Company	2,000,000	—	
Mercantile Bank of Canada	6,589,947	—	
National Bank of Canada	4,700,000	—	
Royal Bank of Canada	46,111,639	130,000	
Toronto Dominion Bank	141,542,673	20,300,000	
	315,985,956	143,339,657	
Other—			
British Columbia Hydro and Power Authority parity bonds[1]	8,141,000	9,852,700	
British Columbia Railway Company parity bonds[1]	10,235,000	10,235,000	
British Columbia Regional Hospital Districts Financing Authority bonds[1]	22,000,000	22,000,000	
British Columbia School Districts Capital Financing Authority bonds[1]	59,092,000	60,443,000	
Hydro Quebec notes[2]	20,000,000	—	
	435,453,956	245,870,357	
Less excess of par value over cost	274,977	286,941	
Total Securities, at cost, above	435,178,979	245,583,416	

[1] Province of British Columbia guarantee.
[2] Province of Quebec guarantee.

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

SPECIAL PURPOSE FUNDS—ASSETS—Continued

Other Assets	1980	1979	Net increase or (decrease) during 1979/80
	$	$	$
NOTE—These assets are carried at cost except where written down to reflect recoverable values.			
Crown Land Fund (pursuant to the *Ministry of Lands, Parks and Housing Act*)			
Accounts and advances receivable	17,274,881	14,704,567	2,570,314
Advances to British Columbia Central Credit Union (First Mortgage Program)	562,530	—	562,530
Mortgages receivable—secured	20,140,492	10,103,619	10,036,873
Real estate	74,100,102	88,986,343	(14,886,241)
Investment in, and advances to			
Housing Corporation of British Columbia—			
Entire issued share capital of 1,355,084 common shares at cost	5,799,760	5,799,760	—
Advances	900,000	1,300,000	(400,000)
Provincial Rental Housing Corporation—			
Entire issued share capital of three common shares at cost	633,511	633,511	—
Advances	37,412,488	24,808,621	12,603,867
British Columbia Housing Management Commission Advances	3,000,000	7,000,010	(4,000,010)
	159,823,764	153,336,431	6,487,333
Lottery Fund—working capital—			
Advance to the Western Canada Lottery Foundation	100,000	100,000	—
Provincial Home Acquisition Fund—mortgage loans pursuant to the *Provincial Home Acquisition Act* and the *Leasehold and Conversion Mortgage Loan Act*[1]	193,763,872	220,717,364	(26,953,492)
	353,687,636	374,153,795	(20,466,159)

[1] Summary of loan transactions during year (Provincial Home Acquisition Fund)—

Loans issued		17,209,091
Deposits refunded (net)		1,809
		17,210,900
Less—		
Repayment of principal	42,239,240	
Statutory remissions	211,487	
Loans written off (uncollectable)	1,713,665	
		44,164,392
Net decrease in book value of loans during year, as above		(26,953,492)

SPECIAL PURPOSE FUNDS—SUMMARY OF TRANSACTIONS AND BALANCES

	Balance, March 31, 1979	Revenue and Credits				Expenditure				Balance, March 31, 1980
		Transfers[4]	Interest on[1] Investments and Loans	Other Receipts	Total	Administration Costs	Grants	Other Expenditure[5]	Total	
Fixed-capital (Perpetual) Funds										
Capital Accounts—	$	$	$	$	$	$	$	$	$	$
British Columbia Cultural Fund	20,000,000									20,000,000
Drug, Alcohol, and Cigarette Education, Prevention, and Rehabilitation Fund	25,000,000	*See* "Current Accounts" Below				*See* "Current Accounts" Below				25,000,000
First Citizens' Fund	25,000,000									25,000,000
Physical Fitness and Amateur Sports Fund	20,000,000									20,000,000
	90,000,000	—	—	—	—	—	—	—	—	90,000,000
Current Accounts (Available for Expenditure)—										
British Columbia Cultural Fund	77,044	2,354,026	1,610,477	—	3,964,503	—	3,875,686	—	3,875,686	165,861
Drug, Alcohol, and Cigarette Education, Prevention, and Rehabilitation Fund	5,086,302	—	2,534,256	—	2,534,256	140,074	1,148,142	1,850,442	3,138,658	4,481,900
First Citizens' Fund	2,853,962	—	1,833,150	—	1,833,150	—	1,730,526	—	1,730,526	2,956,586
Physical Fitness and Amateur Sports Fund	1,283,638	2,240,000	1,770,298	—	4,010,298	—	4,073,485	—	4,073,485	1,220,451
	9,300,946	4,594,026	7,748,181	—	12,342,207	140,074	10,827,839	1,850,442	12,818,355	8,824,798
Other Funds										
Accelerated Reforestation Fund	1,477	—	—	—	—	—	—	1,477	1,477	—
Crop Insurance Stabilization Fund	16,234,730	—	1,714,383	—	1,714,383	—	—	—	—	17,949,113
[2]Crown Land Fund—										
Permanent—Cash and investments	75,771,077	—	—	—	—	—	—	—	—	90,606,401
Other assets	153,336,431	—	22,132,431	3,276,985	25,409,416	—	—	4,649,289	4,649,289	159,261,234
First Mortgage Program		200,000,000	—	—	200,000,000	—	—	—	—	200,000,000
	229,107,508	200,000,000	22,132,431	3,276,985	225,409,416	—	—	4,649,289	4,649,289	449,867,635
Farm Income Assurance Fund	—	13,767,816	—	5,364,916	19,132,732	—	—	9,132,732	9,132,732	10,000,000
Farm Products Industry Improvement Fund	1,989,656	—	151,706	12,000	163,706	—	870,432	66,145	936,577	1,216,785
Lottery Fund	13,377,126	(4,594,026)	—	16,049,465	11,455,439	1,041,212	11,563,566	—	12,604,778	12,227,787
Lower Mainland Stadium Fund	—	25,000,000	—	—	25,000,000	—	—	—	—	25,000,000
[3]*Provincial Home Acquisition Fund*—										
Cash and investments	76,488,550	—	—	—	—	—	—	—	—	14,396,322
Other assets	220,717,364	—	30,473,553	—	30,473,553	238,223	15,034,516	4,246,534	19,519,273	193,763,872
	297,205,914	—	30,473,553	—	30,473,553	238,223	15,034,516	4,246,534	19,519,273	308,160,194
Revenue Sharing Fund	5,127,577	141,700,000	—	—	141,700,000	—	144,129,190	—	144,129,190	2,698,387
Vancouver Trade & Convention Centre Fund	—	10,000,000	—	—	10,000,000	—	—	—	—	10,000,000
Victoria Trade & Convention Centre Fund	—	2,500,000	—	—	2,500,000	—	—	—	—	2,500,000
	563,043,988	388,373,790	54,472,073	24,703,366	467,549,229	1,279,435	171,597,704	18,096,177	190,973,316	839,619,901
Miscellaneous Statutory Accounts										
Consumer Advancement Fund	1,318	—	—	—	—	—	—	—	—	1,318
Crop Insurance Accounts	3,016,379	1,742,398	—	2,027,861	3,770,259	—	—	3,427,498	3,427,498	3,359,140
Dairy Producers' Protection Fund	215,894	—	—	22,026	22,026	—	—	—	—	237,920
Domestic Animal Protection Fund	138,454	—	—	40,446	40,446	2,588	34,040	3,723	40,351	138,549
University Endowment Lands Administration Account	3,046,158	—	—	995,728	995,728	—	—	935,155	935,155	3,106,731
	6,418,203	1,742,398	—	3,086,061	4,828,459	2,588	34,040	4,366,376	4,403,004	6,843,658
Combined totals	668,763,137	394,710,214	62,220,254	27,789,427	484,719,895	1,422,097	182,459,583	24,312,995	208,194,675	945,288,357

[1] Interest entitlement is determined by the governing statutes.

[2] Crown Land Fund—real estate acquisition and development costs are not charged to fund expenditures but are carried as other assets (page B 10). The costs will be reflected in the fund transactions in future years upon disposal of the properties.

[3] Provincial Home Acquisition Fund expenditures comprise statutory abatements and remissions *re* mortgage loans as well as home acquisition grants. The home-owner (mortgage) loans issued are not charged to fund expenditures but are carried as receivables (page B 10).

[4] Transfers from General Fund: Agriculture, Vote 13 (Farm Income Assurance) $13,767,816 and (B.C. Crop Insurance) $1,742,398, Municipal Affairs, Vote 172 (Revenue Sharing Fund) $141,700,000. Nonbudgetary (Crown Land Fund, First Mortgage Program) $200,000,000, and Revenue Surplus Appropriations for Vancouver and Victoria Trade and Convention Centres Funds $12,500,000, and the Lower Mainland Stadium Fund $25,000,000.

[5] Includes transfers to General Fund of $2,324,256 represented by recoveries to Health, Vote 137 (Drug, Alcohol, and Cigarette Education, Prevention, and Rehabilitation Fund) $1,366,184, and Lands, Parks and Housing, Vote 163 (Provincial Home Acquisition Fund) $958,072.

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

SUPERANNUATION FUNDS—ASSETS

Cash and Investments	1980 $	1979 $	Net increase or (decrease) during 1979/80 $
Funds held in the General Fund cash and short-term investment accounts (page B 2)	85,132,773	18,708,159	66,424,614
Investments (at lower of cost or par)—listed below (see note below	740,063,246	670,842,507	69,220,739
Total cash and investments	825,196,019	689,550,666	135,645,353
Securities Held			
Public Service Superannuation Fund—			
Debt securities (listed at par value)—			
Short-term deposits with chartered banks	8,870,335	38,419,394	
Province of British Columbia	115,157,990	127,407,790	
Province of Ontario	1,030,000	1,030,000	
Province of Quebec	1,501,000	1,501,000	
Province of Saskatchewan	9,286,000	8,342,000	
Government of Canada	33,284,000	28,719,000	
Manitoba Hydro-electric Commission (Province of Manitoba guarantee)	312,000	312,000	
Manitoba Telephone Systems (Province of Manitoba guarantee)	70,000	70,000	
Montreal Auto Route (Province of Quebec guarantee)	—	250,000	
New Brunswick Electric Power Commission (Province of New Brunswick guarantee)	1,595,000	1,595,000	
Newfoundland and Labrador Hydro-electric Corporation (Province of Newfoundland guarantee)	723,000	700,000	
Newfoundland Municipalities Capital Financing (Province of Newfoundland guarantee)	5,000,000	5,000,000	
Nova Scotia Power Corporation (Province of Nova Scotia guarantee)	2,347,000	2,325,000	
Ontario Hydro-electric Power Commission (Province of Ontario guarantee)	40,476,000	40,376,000	
Quebec Hydro-electric Commission (Province of Quebec guarantee)	5,051,000	4,983,000	
British Columbia Educational Institutions Capital Financing Authority[1]	1,025,000	—	
British Columbia Hydro and Power Authority[1]	376,385,150	303,531,000	
British Columbia Railway Company[1]	89,306,000	43,989,000	
British Columbia Regional Hospital Districts Financing Authority[1]	10,000,000	10,000,000	
British Columbia School Districts Capital Financing Authority[1]	18,982,800	18,701,500	
British Columbia Steamship Company (1975) Ltd.[1]	2,900,000	3,400,000	
British Columbia municipalities[1]	3,725,585	4,925,728	
British Columbia improvement districts[1]	*11,788,800*	*12,143,500*	
British Columbia school districts[1]	1,032,100	1,491,400	
Export Development Corporation[2]	—	7,437,575	
	739,848,760	666,649,887	
Less excess of par value over cost	15,746,909	12,185,034	
	724,101,851	654,464,853	

[1] Province of British Columbia guarantee.
[2] Government of Canada guarantee.

NOTE—Investments are recorded at cost with the exception of long-term debt securities held by the superannuation funds which are recorded at the lower of cost or par since premiums paid on these securities are written off at the time of purchase.

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

SUPERANNUATION FUNDS—ASSETS—Continued

	1980	1979
Securities Held—Continued	$	$
Public Service Superannuation Fund—*Continued*		
Stocks (listed at cost)—		
Bank of British Columbia, 51,055 shares	1,147,589	1,147,589
British Columbia Telephone Company, 1,215,844 common shares	13,575,779	13,575,779
Canadian Pacific Limited, 1,200 common shares	19,800	19,800
Imperial Oil Limited, 300 common shares	12,712	12,712
International Nickel Company of Canada Ltd., 450 common shares	14,344	14,344
Total securities (at lower of cost or par)	738,872,075	669,235,077
Members of the Legislative Assembly Superannuation Account—		
Debt securities (listed at par value)—		
Short-term deposits with chartered banks	—	400,000
British Columbia Hydro and Power Authority[1]	1,009,000	1,009,000
British Columbia Railway Company[1]	20,000	20,000
British Columbia School Districts Capital Financing Authority[1]	90,000	90,000
British Columbia improvement districts[1]	—	10,000
British Columbia school districts[1]	9,200	16,800
Government of Canada	28,000	28,000
Ontario Hydro-electric Power Commission[2]	40,000	40,000
Province of Saskatchewan	15,000	15,000
	1,211,200	1,628,800
Less excess of par value over cost	20,029	21,370
Total securities (at lower of cost or par)	1,191,171	1,607,430
Total investments (at lower of cost or par), above	740,063,246	670,842,507

[1] Province of British Columbia guarantee.
[2] Province of Ontario guarantee.

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

SUPERANNUATION FUNDS—SUMMARY OF TRANSACTIONS FOR THE YEARS ENDED MARCH 31, 1980 and 1979

PUBLIC SERVICE SUPERANNUATION FUND

	1980 $	1979 $
Revenues and Credits		
Contributions—		
Employees	46,303,857	42,426,674
Province of British Columbia	59,860,776	54,543,461
Other employers	11,164,708	9,972,738
Transfers from other plans and funds (net)	3,909,986	1,777,210
Transfers from Member's Account (below)[1]	711,656	323,362
Interest on investments	63,931,846	45,690,379
	185,882,829	154,733,824
Expenditures and Charges		
Superannuation allowances	34,198,437	27,953,683
Refunds—		
Employees	8,727,191	6,031,800
Province of British Columbia	7,490,209	5,107,284
	50,415,837	39,092,767
Net increase in fund during year	135,466,992	115,641,057
Balance at credit of fund at beginning of year	687,917,655	572,276,598
Balance at credit of fund at end of year	823,384,647	687,917,655

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Revenues and Credits		
Contributions—		
Members	181,385	87,698
Province of British Columbia	568,354	163,958
Interest on investments	175,060	109,379
	924,799	361,035
Expenditures and Charges		
Transfer to Pubic Service Fund (above)[1]	711,656	323,362
Refund—Members	34,782	6,309
	746,438	329,671
Net Increase in fund during year	178,361	31,364
Balance at credit of fund at beginning of year	1,633,011	1,601,647
Balance at credit of fund at end of year	1,811,372	1,633,011

[1] Superannuation allowances to former Members of the Legislative Assembly are paid from the Public Service Superannuation Fund for purposes of administration. The capitalized values of the allowances are provided by transfer from the Members of the Legislative Assembly Account.

NOTE—For purposes of the Statement of Revenues and Expenditures (page A 5) the two funds are combined; refunds are offset against receipts and transfers between the two funds are eliminated.

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

TRUST FUNDS—ASSETS

	1980	1979	Net increase or (decrease) during 1979/80
Cash and Investments	$	$	$
Cash in banks	6,391,036	6,609,554	(218,518)
Funds held in the General Fund cash and short-term investment accounts (page B 2)	80,052,328	44,617,921	35,434,407
Short-term deposits with chartered banks and trust companies	80,873,041	61,538,372	19,334,669
Investments—direct or guaranteed securities of the Government of Canada and the Provinces	847,828,887	728,509,833	119,319,054
Total cash and investments	1,015,145,292	841,275,680	173,869,612

TRUST FUNDS—BALANCES

Trust Deposits			
Bond redemption account (unclaimed bonds)	7,525	7,525	—
Bond interest coupon account (unclaimed bond coupons)	2,984	3,284	(300)
Cemetery Tax Account	87,175	85,737	1,438
Companies in liquidation	458,874	455,787	3,087
Courts	35,228,635	28,206,990	7,021,645
Intestate estates	21,786,756	17,599,848	4,186,908
Long term disability fund—Public Service	10,335,222	3,724,381	6,610,841
Long term disability fund—Crown Corporations	2,283,435	678,413	1,605,022
Official Committee	32,855,355	22,890,119	9,965,236
Official Guardian	8,087,984	6,722,683	1,365,301
Patients' accounts, Provincial institutions	454,285	375,202	79,083
Miscellaneous	709,807	47,449	662,358
	112,298,037	80,797,418	31,500,619
Sinking Funds			
British Columbia Buildings Corporation	3,317,512	1,281,568	2,035,944
British Columbia Educational Institutions Capital Financing Authority	974,772	121,089	853,683
British Columbia Ferry Corporation	20,698,377	27,778,759	(7,080,382)
British Columbia Hydro and Power Authority	411,141,419	348,834,604	62,306,815
British Columbia Railway Company	118,431,893	100,076,128	18,355,765
British Columbia Regional Hospital Districts Financing Authority	70,087,999	52,987,325	17,100,674
British Columbia School Districts Capital Financing Authority	240,938,748	192,957,349	47,981,399
Burnaby, District of	6,999	780,510	(773,511)
Greater Vancouver Sewerage and Drainage District	22,451,440	19,979,917	2,471,523
Queensborough Bridge account	991,799	1,247,984	(256,185)
Sundry improvement districts	5,599,919	5,991,644	(391,725)
	894,640,877	752,036,877	142,604,000
Other			
Elderly Citizens Housing Fund	1,556,462	1,473,967	82,495
Ferries Insurance Fund	5,309,773	4,751,785	557,988
Land Registry Assurance Fund	874,040	840,938	33,102
Travel Agents Assurance Fund	390,630	262,914	127,716
Workers' Compensation Board, Accident Fund bank account	75,473	1,111,781	(1,036,308)
	8,206,378	8,441,385	(235,007)
Total miscellaneous trust accounts	1,015,145,292	841,275,680	173,869,612

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—*Continued*

GUARANTEED DEBT

Debt of Municipalities, Other Local Governments, and Crown Agencies, Etc., Guaranteed by the Province (net) as to Principal and Interest

		1980			1979
		Gross Outstanding[1]	Less Sinking Funds[2]	Net Outstanding	Net Outstanding
	$	$	$	$	$
Municipalities and other local governments—					
(1) Guarantees authorized pursuant to the *Public Schools Act* (principally funded)	1,031,228,600				
Less: held by British Columbia School Districts Capital Financing Authority	1,025,102,000	6,126,600[3]	—	6,126,600	10,524,900
(2) Guarantees authorized pursuant to sec. 46, *Regional Hospital Districts Act*	445,744,000				
Less: held by British Columbia Regional Hospital Districts Financing Authority	445,744,000	—	—	—	—
(3) Guarantees authorized pursuant to sec. 3, *Municipalities Assistance Act* (principally serials)		28,268,040	—	28,268,040	32,012,48
(4) Guarantees authorized pursuant to sec. 12, *Improvement Districts Assistance Loan Act:* Debentures (principally serials)		25,451,100	6,024,211	19,426,889	20,072,13
(5) Greater Vancouver Sewerage and Drainage District debentures (some serials)		19,795,000	19,783,325	11,675	2,081,05
Subtotal, municipalities and local governments		79,640,740	25,807,536	53,833,204	64,690,57
Crown agencies[4]*—*					
(6) Guarantees authorized pursuant to sec. 8, *British Columbia Educational Institutions Capital Financing Authority Act*—debentures—funded		59,831,000	976,910	58,854,090	25,167,95
(7) Guarantees authorized pursuant to sec. 46, *British Columbia Hydro and Power Authority Act, 1964*—					
Bonds and debentures—funded		5,690,331,182	419,730,332	5,270,600,850	4,787,581,9
Parity bonds—unfunded		25,000,000	—	25,000,000	50,000,0
(8) Guarantees authorized pursuant to sec. 17, *British Columbia Railway Company Construction Loan Act*[5]—					
Bonds and debentures—funded		822,693,000	125,197,761	697,495,239	630,037,8
Notes—unfunded		30,000,000	—	30,000,000	20,000,0

SCHEDULES TO STATEMENT OF ASSETS AND LIABILITIES—Continued

GUARANTEED DEBT—Continued

	1980			1979
	Gross Outstanding[1]	Less Sinking Funds[2]	Net Outstanding	Net Outstanding
	$	$	$	$
Crown agencies[4]—Continued				
(9) Guarantees authorized pursuant to sec. 28, *British Columbia Ferry Corporation Act*,—bonds and debentures—funded	15,463,000	15,463,000	—	—
(10) Guarantees authorized pursuant to sec. 9, *British Columbia School Districts Capital Financing Authority Act*,—debentures—principally funded	1,025,102,000	247,775,878	777,326,122	741,349,191
(11) Guarantees authorized pursuant to sec. 9, *British Columbia Regional Hospital Districts Financing Authority Act*,—debentures—funded	472,244,000	72,003,338	400,240,662	333,984,536
(12) Guarantees authorized pursuant to sec. 8, *British Columbia Cellulose Company Act*, 1973 (U.S. funds)	24,000,000	—	24,000,000	30,500,000
(13) Guarantees authorized pursuant to sec. 4 A, *Ministry of Environment Act* re B.C. Steamship Company (1975) Ltd.	2,900,000	—	2,900,000	3,400,000
(14) Guarantees authorized pursuant to sec. 12, *British Columbia Buildings Corporation Act*, 1976—				
Debentures—funded	86,386,000	3,382,254	83,003,746	66,777,132
Notes—unfunded	46,000,000	—	46,000,000	20,000,000
(15) Guarantees authorized pursuant to sec. 14, *Development Corporation of British Columbia Act*, 1974—notes	29,000,000	—	29,000,000	25,600,000
Subtotal, Crown agencies	8,328,950,182	884,529,473	7,444,420,709	6,734,398,655
Resources enterprises—				
(16) Guarantees authorized pursuant to sec. 3, *Farm Products Industry Improvement Act, 1973*, 2nd Sess.	7,293,889	—	7,293,889	8,252,592
(17) Guarantees authorized pursuant to sec. 3, *Agricultural Credit Act, 1973*, 2nd Sess.	3,718,456	—	3,718,456	3,604,669
(18) Guarantees authorized pursuant to sec. 4 (3), *Ministry of Economic Development Act*	45,080	—	45,080	198,400
Subtotal, resource enterprises	11,057,425	—	11,057,425	12,055,661
Grand total, all guaranteed debt	8,419,648,347	910,337,009	7,509,311,338	6,811,144,886
Less: Investments held by General and Special Purpose Funds[6]	214,150,500	—	214,150,500	165,530,700
Net total, all guaranteed debt	8,205,497,847	910,337,009	7,295,160,838	6,645,614,186

[1] Except in the case of the British Columbia Hydro and Power Authority where debt payable in United States dollars is translated to Canadian dollars at the rates of exchange prevailing at the date the debt was incurred, debt payable in United States dollars is recorded at par. Translation of the debt payable in United States dollars at the rate of exchange as at March 31, 1980, would increase the total gross debt outstanding by approximately $293 million.

[2] Sinking funds comprise cash and investments recorded at par value plus accrued interest except for Item (7) recorded at book value plus cash and accrued interest and Item (9) shown at an adjusted value equivalent to the debt outstanding (book value plus accrued interest equals $20,905,651). Translation of securities payable in United States funds, including accrued interest, at the rate of exchange as at March 31, 1980, would increase the total value of sinking funds by approximately $16.3 million.

[3] Repayable serially, issued prior to the formation of the School Districts Capital Financing Authority.

[4] *See* Section F, for details on maturity dates, interest rates, and redemption features of these Crown Agencies.

[5] *See* Notes to Financial Statements, page A 11, British Columbia Railway Company.

[6] *See* pages B 2 and B 9 for the breakdown of investments held by the General and Special Purpose Funds.

NOTE—*See* Notes to Financial Statements, page A 11, Guaranteed Debt.

STATEMENT OF DIRECT DEBT OUTSTANDING AND UNPAID AS AT MARCH 31, 1980

Maturity	Date of Issue	Rate (%)	Nature	Series	Amount Outstanding	Interest Payable	Place and Manner of Payment	Term (years)	Denomination	Authority
May 1, 1988	May 1, 1978	9⅛	Bonds	BD	235,347,790	1 May & Nov.	L.M.—C.B.C.—V., Vr., E., C., R., W., T., M., H.	10[1]	1,000[2]	*British Columbia Deficit Repayment Act, 1975–76*, (S.B.C. 1976, chap. 6)

[1] The bonds are repayable in nine annual instalments of $26,100,000 each on May 1, 1979, through 1987, plus a final $26,547,790 on May 1, 1988. The Province has the right at its option to redeem the Bonds on June 1, 1978, or any date thereafter, as a whole or in part.

[2] Debentures may be obtained in fully registered form in denominations of $1,000 and authorized in multiples thereof. As at March 31, 1980 and 1979 the total unmatured debt was held in the investment accounts of the Public Service Superannuation and other trust funds.

L.M.—In lawful money of Canada, C.B.C.—At the Canadian Imperial Bank of Commerce, V.—Victoria, Vr.—Vancouver, E.—Edmonton, C.—Calgary, R.—Regina, W.—Winnipeg, T.—Toronto, M.—Montreal, H.—Halifax, S.B.C.—Statutes of British Columbia.

L. I. BELL
Deputy Minister of Finance

SECTION C

SCHEDULES OF GENERAL FUND REVENUE AND EXPENDITURE

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Ministry of Consumer and Corporate Affairs	C 5
Ministry of Deregulation	C 5
Ministry of Economic Development	C 6
Ministry of Education, Science and Technology	C 6
Ministry of Energy, Mines and Petroleum Resources	C 6
Ministry of Environment	C 7
Ministry of Finance	C 7
Ministry of Forests	C 8
Ministry of Health	C 8
Ministry of Human Resources	C 8
Ministry of Labour	C 9
Ministry of Lands, Parks and Housing	C 9
Ministry of Municipal Affairs	C 9
Ministry of Provincial Secretary and Government Services	C 10
Ministry of Tourism and Small Business Development	C 10
Ministry of Transportation, Communications and Highways	C 11
Ministry of Intergovernmental Relations	C 11
Ministry of Universities, Science and Communications	C 11
Nonbudgetary expenditure	C 11
Expenditure (Revenue Surplus Appropriations)	C 12

DETAILS OF REVENUE FOR THE FISCAL YEAR ENDED MARCH 31, 1980

Estimated $	Source	$	Received $	$
	TAXATION REVENUE			
1,141,000,000	Personal income		1,215,963,618	
376,000,000	Corporation income		434,676,109	
585,000,000	Social services		630,280,209	
184,000,000	Gasoline		191,829,815	
24,000,000	Motive-fuel use		25,762,109	
2,000,000	Fuel oil		2,197,075	
66,000,000	Cigarette and tobacco		66,837,073	
42,000,000	Corporation capital		46,802,306	
20,000,000	Property		21,510,276	
15,000,000	Insurance premiums		15,795,129	
12,000,000	Hotel and motel room		12,306,581	
10,000,000	Pari mutuel betting		8,443,861	
1,000,000	Succession and gift		1,464,726	
2,478,000,000	Total taxation revenue			2,673,868,887
	NATURAL RESOURCE REVENUE			
	Minerals —			
	Petroleum and natural gas —			
170,000,000	British Columbia Petroleum Corporation	320,825,000		
120,000,000	Permits and fees	229,784,585		
41,000,000	Petroleum and natural gas royalties	48,055,392		
16,000,000	Mining tax	20,178,901		
9,600,000	Mineral resource tax	27,916,997		
9,300,000	Mineral land tax	9,869,834		
4,000,000	Coal, minerals, and metals royalties	4,717,673		
4,600,000	Miscellaneous mining receipts	6,059,189		
374,500,000			667,407,571	
	Lands and forests —			
40,000,000	Logging tax	44,054,140		
164,000,000	Timber sales[1]	538,642,080		
12,000,000	Timber royalties	15,014,550		
5,500,000	Land leases, rentals and fees	9,841,518		
1,500,000	Miscellaneous lands and forest receipts	1,814,362		
223,000,000			609,366,650	
	Water resources —			
15,000,000	Water rentals and recording fees		14,994,374	
6,000,000	*Wildlife Act* — fees and licences		6,267,798	
618,500,000	Total natural resource revenue			1,298,036,393
	OTHER REVENUE			
	Sales and service fees —			
2,800,000	Land sales	4,164,633		
5,000,000	Motor-vehicle lien and search fees	3,882,880		
8,200,000	Medicare services recoveries	5,681,409		
3,200,000	Ferry revenue	2,504,748		
2,600,000	Ambulance service	2,600,175		
8,700,000	Forest scaling fees	8,519,501		
2,100,000	Land clearing receipts	2,305,259		
21,500,000	Land Registry fees	24,081,433		
1,400,000	Sheriffs' fees	1,123,500		
1,000,000	Publications Service Branch	866,538		
1,570,000	Receipts from *Beautiful British Columbia Magazine*	1,650,988		
1,920,000	Miscellaneous parks receipts	1,676,519		
5,010,000	Miscellaneous sales and services	6,190,211		
65,000,000			65,247,794	

[1] Timber sales are reported net of allowances of $34,209,116 made to operators for expenses incurred for roadbuilding, reforestation, etc., on Crown land.

DETAILS OF REVENUE FOR THE FISCAL YEAR ENDED MARCH 31, 1980—Continued

Estimated $	Source	$	Received $	$
	OTHER REVENUE—Continued			
	Licences and permits —			
71,000,000	Motor-vehicle licences and permits	67,927,334		
4,500,000	Companies Branch	5,155,875		
2,200,000	Electrical energy inspection fees	2,413,254		
1,800,000	*Fire Marshal Act* — fees, etc.	1,941,468		
2,150,000	Law stamps	2,196,492		
8,100,000	Liquor Licensing Branch — permits and fees	9,487,304		
1,800,000	Probate fees	1,396,005		
1,540,000	Camp-site permits and park use	1,578,852		
4,910,000	Miscellaneous licences and permits	5,486,100		
98,000,000			97,582,684	
12,000,000	Fines and penalties		12,807,290	
52,000,000	Interest from investments		84,424,627	
	Miscellaneous —			
	Institutional maintenance receipts —			
7,100,000	Maintenance of children	8,341,072		
3,500,000	Other maintenance receipts	3,948,959		
	Miscellaneous revenue —			
4,400,000	Insurance claim receipts	5,065,695		
4,800,000	Superannuation Branch — cost of recoveries	8,676,145		
1,400,000	Glendale laundry receipts	—		
15,250,000	Other miscellaneous revenue	16,987,427		
36,450,000			43,019,298	
263,450,000	Total other revenue			303,081,693
	CONTRIBUTIONS FROM GOVERNMENT ENTERPRISES			
215,000,000	Liquor Distribution Branch — net profit		224,073,996	
	British Columbia Buildings Corporation—			
10,000,000	Dividends		10,000,000	
10,000,000	Repayment of capital advances		10,000,000	
—	British Columbia Systems Corporation—net profit		237,000	
235,000,000	Total contributions from Government enterprises			244,310,996
	CONTRIBUTIONS FROM OTHER GOVERNMENTS			
	Canada —			
600,000,000	Established programs financing	593,409,000		
242,000,000	Canada assistance plan	254,873,813		
	Other shared-cost programs —			
37,000,000	Adult occupational training	27,700,308		
4,700,000	Water planning and management	5,529,908		
20,000,000	Economic development	14,428,477		
9,900,000	Transportation and highways	10,942,317		
31,300,000	Other federal payments	37,073,079		
944,900,000			943,956,902	
300,000	Percentage of power corporation tax		924,195	
2,100,000	Statutory subsidies		2,116,848	
947,300,000	Subtotal, Canada		946,997,945	
25,200,000	Municipal share of joint-service programs		28,861,534	
—	Other Provinces		176,110	
972,500,000	Total contributions from other Governments			976,035,589
4,567,450,000	Total budgetary revenue			5,495,333,558
	NONBUDGETARY			
	Recovery of unearned premium reserve from I.C.B.C.		2,810,368	
	Recovery of advances to B.C. Assessment Authority		2,500,000	
	Sale of assets of Surrey Farm Products Ltd. (formerly Panco Poultry Ltd.)		14,800,000	
				20,110,368
	Total revenue			5,515,443,926

EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1980

SUMMARY SHOWING EXPENDITURE COMPARED WITH MAIN ESTIMATES AND OTHER AUTHORIZATIONS

No. of vote	SERVICE	Total expenditure	Main estimates voted	Expenditure over (*under*) main estimates	Other authorizations[1]	Net over (*under*) expenditures
	Legislation	$	$	$	$	$
1	Legislation	4,305,516	4,307,865	(2,349)		(2,349)
2	Crown Corporation Reporting Committee	356,794	405,300	(48,506)		(48,506)
		4,662,310	4,713,165	(50,855)		(50,855)
	Recruitment savings		51,160	51,160		51,160
		4,662,310	**4,662,005**	**305**		**305**
	Auditor General					
3	Auditor General	1,692,150	2,466,906	(774,756)		(774,756)
4	Building occupancy charges	110,549	266,369	(155,820)		(155,820)
		1,802,699	2,733,275	(930,576)		(930,576)
	Recruitment savings		192,670	192,670		192,670
		1,802,699	**2,540,605**	**(737,906)**		**(737,906)**
	Ombudsman					
5	Ombudsman	**277,676**	**300,000**	**(22,324)**		**(22,324)**
	Executive Council					
6	Premier's office	245,036	245,047	(11)		(11)
7	Executive Council	524,758	535,833	(11,075)		(11,075)
		769,794	780,880	(11,086)		(11,086)
	Recruitment savings		54,446	54,446		54,446
		769,794	**726,434**	**43,360**		**43,360**
	Ministry of Agriculture					
8	Minister's office	78,910	109,787	(30,877)		(30,877)
9	Deputy Minister's office	1,118,348	1,183,780	(65,432)		(65,432)
10	General administration	1,353,354	1,375,366	(22,012)		(22,012)
11	Production services	4,135,603	4,269,593	(133,990)		(133,990)
12	Marketing services	604,218	604,476	(258)		(258)
13	Financial services	37,560,548	39,726,088	(2,165,540)		(2,165,540)
14	Information services	186,997	188,670	(1,673)		(1,673)
15	Specialist and regulatory services	4,117,012	4,431,184	(314,172)		(314,172)
16	Milk Board	225,187	225,985	(798)		(798)
17	Building occupancy charges	3,143,466	3,676,000	(532,534)		(532,534)
18	Computer and consulting charges	407,072	444,862	(37,790)		(37,790)
	Statutory—					
	Horned Cattle Purchasing Act (R.S.B.C. 1960, Chap. 176, Sec. 8)—Livestock Improvement	16,092		16,092	16,092	—
	British Columbia Crop Insurance Act (1966, Chap. 4, Sec. 5)—Contribution to Program—Recoverable from Federal Government	1,742,399		1,742,399	1,742,399	—
		54,689,206	56,235,791	(1,546,585)	1,758,491	(3,305,076)
	Recruitment savings		1,002,645	1,002,645		1,002,645
		54,689,206	**55,233,146**	**(543,940)**	**1,758,491**	**(2,302,431)**
	Ministry of Attorney General					
19	Minister's office	143,500	145,623	(2,123)		(2,123)
20	Administration and support	4,508,319	4,118,780	389,539		
	Supplement—Special Warrant No. 27				432,000	(42,461)
21	Court services	31,676,071	30,007,013	1,669,058		
	Supplement—Special Warrant No. 27				1,500,000	169,058
22	Criminal Justice Division	9,823,310	8,082,746	1,740,564		
	Supplement—Special Warrant No. 27				1,000,000	740,564
23	Police services	39,946,367	38,641,433	1,304,934		
	Supplement—Special Warrant No. 27				2,000,000	(695,066)
24	Corrections	56,432,801	56,487,836	(55,035)		(55,035)
25	Legal Services Commission	11,346,008	10,014,770	1,331,238		
	Statutory—*Legal Services Society Act* (1979, Chap. 15, Sec. 20)				1,331,238	—
26	Justice Development Commission	793,592	858,317	(64,725)		(64,725)

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

No. of vote	SERVICE	Total expenditure	Main estimates voted	Expenditure over (*under*) main estimates	Other authorizations[1]	Net over (*under*) expenditures
	Ministry of Attorney General —Continued	$	$	$	$	$
27	Legal Services to Government	4,926,641	3,917,204	1,009,437		
	Supplement—Special Warrant No. 27				500,000	509,437
28	Superior and County Court	1,194,042	1,127,114	66,928		
	Supplement—Special Warrant No. 27				130,000	(63,072)
29	Provincial Court	5,563,910	5,698,478	(134,568)		
	Supplement—Special Warrant No. 27				100,000	(234,568)
30	Coroners	2,227,373	1,072,456	1,154,917		
	Supplement—Special Warrant No. 27				750,000	404,917
31	British Columbia Parole Board	93,827	67,225	26,602		
	Supplement—Special Warrant No. 27				85,000	(58,398)
32	Law Reform Commission	259,386	286,190	(26,804)		(26,804)
33	*Criminal Injuries Compensation Act*	1,926,658	1,255,000	671,658		
	Supplement—Special Warrant No. 27				650,000	
	Statutory—*Criminal Injuries Compensation Act* (1972, Chap. 17, Sec. 2 (5))				21,658	—
34	Public Trustee	1,544,322	1,569,882	(25,560)		
	Supplement—Special Warrant No. 27				100,000	(125,560)
35	Fire Marshal	1,177,212	1,239,425	(62,213)		
	Supplement—Special Warrant No. 27				50,000	(112,213)
36	British Columbia Racing Commission	872,258	455,990	416,268		
	Supplement—Special Warrant No. 27				450,000	(33,732)
37	Film classification	106,711	125,362	(18,651)		(18,651)
38	Land Registry Program	5,980,330	6,172,021	(191,691)		(191,691)
39	Order in Council Patients' Review Board	69,729	83,692	(13,963)		(13,963)
40	Building occupancy charges	31,588,436	32,204,000	(615,564)		(615,564)
41	Computer and consulting charges	1,561,313	1,667,623	(106,310)		(106,310)
	Statutory—					
	Police Act (1974, Chap. 64, Sec. 7 (4))					
	Esquimalt Police Study	1,621		1,621	1,621	—
	Delta Police Investigation	44,029		44,029	44,029	—
	Study of Policing Costs in R.C.M.P. Policed Areas	11,357		11,357	11,357	—
	Provincial Court Act (1975, Chap. 57, Sec. 40 (4))					
	Separation Allowance for Provincial Court Judge	18,917		18,917	18,917	—
		213,838,040	205,298,180	8,539,860	9,175,820	(635,960)
	Recruitment savings		8,731,120	8,731,120		8,731,120
		213,838,040	**196,567,060**	**17,270,980**	**9,175,820**	**8,095,160**
	Ministry of Consumer and Corporate Affairs					
42	Minister's office	121,425	133,005	(11,580)		(11,580)
43	Executive and administration	534,217	586,979	(52,762)		(52,762)
44	Consumer affairs	2,408,787	2,736,650	(327,863)		(327,863)
45	Corporate affairs	4,108,572	4,159,986	(51,414)		(51,414)
46	Rentalsman	2,111,332	1,968,397	142,935		
	Supplement—Special Warrant No. 13				143,860	(925)
47	Liquor Control and Licensing Branch	1,126,725	1,241,997	(115,272)		(115,272)
48	Corporate and Financial Services Commission	36,743	68,500	(31,757)		(31,757)
49	Auditors' Certification Board	1,633	3,000	(1,367)		(1,367)
50	Building occupancy charges	1,360,598	1,495,000	(134,402)		(134,402)
51	Computer and consulting charges	1,132,033	1,132,038	(5)		(5)
		12,942,065	13,525,552	(583,487)	143,860	(727,347)
	Recruitment savings		820,249	820,249		820,249
		12,942,065	**12,705,303**	**236,762**	**143,860**	**92,902**
	Ministry of Deregulation					
52	Minister's office	37,016	89,634	(52,618)		(52,618)
53	General administration	606,564	824,041	(217,477)		(217,477)
54	Provincial Capital Commission	631,637	704,048	(72,411)		(72,411)
55	Building occupancy charges	58,860	90,000	(31,140)		(31,140)
	Statutory—*Provincial Capital Commission Act* (1956, Chap. 57, Sec. 11) Crystal Gardens Restoration	250,000		250,000	250,000	—
		1,584,077	1,707,723	(123,646)	250,000	(373,646)
	Recruitment savings		49,296	49,296		49,296
		1,584,077	**1,658,427**	**(74,350)**	**250,000**	**(324,350)**

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

No. of vote	SERVICE	Total expenditure	Main estimates voted	Expenditure over (*under*) main estimates	Other authorizations[1]	Net over (*under*) expenditures
	Ministry of Economic Development	$	$	$	$	$
56	Minister's office	117,598	164,683	(47,085)		(47,085)
57	Administration	7,717,877	7,265,357	452,520		
	Supplement—Special Warrant No. 51				487,500	(34,980)
58	Grants	5,581,000	5,581,000	—		—
59	Federal-Provincial Shared-Cost Programs	23,338,767	21,500,000	1,838,767		
	Supplement—Special Warrant No. 54				3,000,000	(1,161,233)
60	Building occupancy charges	657,523	684,000	(26,477)		(26,477)
61	Computer and consulting charges	506,681	1,073,000	(566,319)		(566,319)
	Special Warrants—					
	No. 14—District of Mission Industrial Park	385,105		385,105	385,105	—
	No. 25—Burns Lake Native Development Corporation	360,000		360,000	387,500	(27,500)
		38,664,551	36,268,040	2,396,511	4,260,105	(1,863,594)
	Recruitment savings		316,316	316,316		316,316
		38,664,551	**35,951,724**	**2,712,827**	**4,260,105**	**(1,547,278)**
	Ministry of Education, Science and Technology					
62	Minister's office	116,822	119,071	(2,249)		(2,249)
63	Ministry services	4,958,641	5,851,474	(892,833)		(892,833)
64	Public schools education	613,323,595	614,849,031	(1,525,436)		
	Supplement—Special Warrant No. 31				55,541	(1,580,977)
65	Post-secondary education—universities	232,120,199	232,780,581	(660,382)		(660,382)
66	Science and technology	476,420	656,100	(179,680)		(179,680)
67	Post-secondary education—colleges and provincial institutes	200,864,811	200,697,634	167,177		
	Supplement—Special Warrant No. 1				180,000	(12,823)
68	Student Aid Programs	12,926,691	11,831,130	1,095,561		
	Supplement—Special Warrant No. 63				981,449	114,112
69	Teachers' Pensions Fund	48,942,439	40,470,000	8,472,439		
	Statutory—*Teachers' Pension Act* (1961, Chap. 62, Sec. 8 (7))				8,472,439	—
70	Metric conversion	265,117	352,942	(87,825)		(87,825)
71	Advances *re* rural school taxes—net	1,724,659	10	1,724,649		
	Statutory—*Public Schools Act* (R.S.B.C. 1960, Chap. 319, Sec. 197 (10))				1,724,649	—
72	Independent schools	9,656,835	9,185,749	471,086		
	Supplement—Special Warrant No. 18				490,721	(19,635)
73	Building occupancy charges	2,708,687	3,976,000	(1,267,313)		(1,267,313)
74	Computer and consulting charges	1,297,984	1,365,000	(67,016)		(67,016)
	Special Warrants—					
	No. 5—Canada-B.C. Co-op. Education Projects—Surrey	11,050		11,050	11,050	—
	No. 6—Canada-B.C. Co-op. Education Projects—Universities of Victoria and British Columbia	44,700		44,700	44,700	—
		1,129,438,650	1,122,134,722	7,303,928	11,960,549	(4,656,621)
	Recruitment savings		1,177,405	1,177,405		1,177,405
		1,129,438,650	**1,120,957,317**	**8,481,333**	**11,960,549**	**(3,479,216)**
	Ministry of Energy, Mines and Petroleum Resources					
75	Minister's office	115,368	91,533	23,835		
	Supplement—Special Warrant No. 50				22,000	1,835
76	General administration	1,474,157	1,321,106	153,051		
	Supplement—Special Warrant No. 45				139,000	14,051
77	British Columbia Energy Commission	3,489,045	2,123,499	1,365,546		
	Supplement—Special Warrant Nos. 11 and 49				1,980,000	(614,454)
78	Mineral Resources Branch	4,599,545	4,651,457	(51,912)		(51,912)
79	Petroleum Resources Branch	1,446,424	1,502,161	(55,737)		(55,737)
80	Grants and Subsidies Program	586,000	588,500	(2,500)		(2,500)
81	Mineral Road Program	848,924	700,000	148,924		
	Supplement—Special Warrant Nos. 10 and 32				200,000	(51,076)
82	Prospectors' Assistance Program	247,040	277,919	(30,879)		(30,879)
83	Mineral Research Program	59,152	63,600	(4,448)		(4,448)
84	Mineral Data Program	262,694	399,123	(136,429)		(136,429)
85	Mineral Employment Program	32,490	60,000	(27,510)		(27,510)
86	Energy Resource Evaluation Program	443,246	551,225	(107,979)		(107,979)
87	Building occupancy charges	1,057,133	1,225,000	(167,867)		(167,867)
88	Computer and consulting charges	362,784	352,960	9,824		9,824
		15,024,002	13,908,083	1,115,919	2,341,000	(1,225,081)
	Recruitment savings		675,604	675,604		675,604
		15,024,002	**13,232,479**	**1,791,523**	**2,341,000**	**(549,477)**

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

No. of vote	SERVICE	Total expenditure	Main estimates voted	Expenditure over (*under*) main estimates	Other authorizations[1]	Net over (*under*) expenditures
	Ministry of Environment	$	$	$	$	$
89	Minister's office	160,934	164,938	(4,004)		(4,004)
90	General administration	2,689,408	2,444,356	245,052		
	Supplement—Special Warrant Nos. 4 and 33				285,500	(40,448)
91	Resource and environment management	48,850,637	47,568,812	1,281,825		
	Supplement—Special Warrant Nos. 8, 33 and 46				1,991,000	(709,175)
92	Environment and Land Use Committee Secretariat	1,086,385	1,245,394	(159,009)		(159,009)
93	Provincial Agricultural Land Commission	730,722	742,047	(11,325)		(11,325)
94	Provincial Emergency Program	1,533,747	1,577,716	(43,969)		(43,969)
95	Salmonid Enhancement Program	2,021,242	2,000,000	21,242		
	Supplement—Special Warrant No. 33				50,000	(28,758)
96	*Flood Relief Act*	6,245,205	10	6,245,195		
	Statutory—*Flood Relief Act* (1948, 2nd Sess. Chap. 1, Sec. 3)					
	Terrace Flood Costs				4,592,137	
	Southwest Region Flood Costs				1,653,058	—
97	Creston Valley Wildlife Management	131,265	131,468	(203)		(203)
98	Building occupancy charges	5,862,083	5,867,000	(4,917)		(4,917)
99	Computer and consulting charges	1,767,172	1,768,045	(873)		(873)
	Statutory—					
	Agricultural Land Commission Act (1973, Chap. 46, Sec. 21)—Agricultural Land Reserves	112,697		112,697	112,697	—
	Pollution Control Act (1967, Chap. 34, Sec. 26 (3))—Salmon Arm Gasoline Spill	1,433		1,433	1,433	—
		71,192,930	63,509,786	7,683,144	8,685,825	(1,002,681)
	Recruitment savings		2,859,531	2,859,531		2,859,531
		71,192,930	**60,650,255**	**10,542,675**	**8,685,825**	**1,856,850**
	Ministry of Finance					
100	Minister's office	113,380	109,825	3,555		3,555
101	Administrative and support services	1,812,561	1,824,174	(11,613)		(11,613)
102	Office of the Comptroller-General	4,019,824	4,135,766	(115,942)		
	Supplement—Special Warrant No. 7				214,000	(329,942)
103	Computer and consulting services	8,278,216	8,032,953	245,263		
	Supplement—Special Warrant No. 56				738,567	(493,304)
104	Purchasing Commission	1,679,587	1,698,648	(19,061)		(19,061)
105	Taxation administration	5,039,661	5,074,404	(34,743)		(34,743)
106	*Assessment Act* Appeal Boards	962,657	579,000	383,657		
	Supplement—Special Warrant No. 34				299,000	84,657
107	Government agencies	5,981,430	5,844,261	137,169		
	Supplement—Special Warrant No. 35				202,500	(65,331)
108	Interest on public debt	21,681,023	21,740,000	(58,977)		(58,977)
109	Grants, contributions and subsidies	11,621,515	16,585,000	(4,963,485)		
	Supplement—Special Warrant No. 9				540,000	(5,503,485)
110	Interest on deposits	8,759,964	5,500,000	3,259,964		
	Statutory—					
	Official Guardian Act (R.S.B.C. 1960, Chap. 268, Sec. 19 (1))				325,749	
	Patients' Estate Act (1962, Chap. 44, Sec. 27 (3))				1,684,798	
	Supreme Court Act (R.S.B.C. 1960, Chap. 374, Sec. 33)				1,259,417	(10,000)
111	British Columbia Resources Investment Corporation—free share distribution	12,317,047	12,000,000	317,047		317,047
112	Incidentals	2,728,335	2,557,473	170,862		
	Supplement—Special Warrant No. 36				175,000	(4,138)
113	Advances under various statutes	11,761	250,000	(238,239)		(238,239)
114	Salary contingencies (all Ministries)	40,208,643	17,000,000	23,208,643		
	Supplement—Special Warrant No. 37				24,000,000	(791,357)
115	Treasury Board	871,490	1,058,041	(186,551)		(186,551)
116	Building occupancy charges	2,909,195	3,569,000	(659,805)		(659,805)
	Statutory—					
	Crown Proceedings Act (1974, Chap. 24, Sec. 13 (4))—Judgments against the Crown	298,873		298,873	298,873	—
	Systems Act (1977, Chap. 45, Sec. 12)—Accrued employee benefits assumed by Corporation	194,561		194,561	194,561	—
		129,489,723	107,558,545	21,931,178	29,932,465	(8,001,287)
	Recruitment savings		1,972,270	1,972,270		1,972,270
		129,489,723	**105,586,275**	**23,903,448**	**29,932,465**	**(6,029,017)**

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

No. of vote	SERVICE	Total expenditure	Main estimates voted	Expenditure over (*under*) main estimates	Other authorizations[1]	Net over (*under*) expenditures
	Ministry of Forests	$	$	$	$	$
117	Minister's office	121,250	115,544	5,706		
	Supplement—Special Warrant No. 59				10,000	(4,294)
118	Ministry administration	1,714,605	1,891,613	(177,008)		(177,008)
119	Support Services Program	4,283,093	4,756,140	(473,047)		(473,047)
120	Forestry	69,010,558	49,223,041	19,787,517		
	Statutory—*Forest Act* (1978, Chapter 23, Sec. 124 (4))—Fire Suppression				20,184,150	(396,633)
121	Timber and Range Management Program	38,101,054	38,961,722	(860,668)		
	Supplement—Special Warrant Nos. 15 and 19				663,430	(1,524,098)
122	Field Operations Program	18,849,160	19,553,036	(703,876)		(703,876)
123	Reservoir clearing	21,603	10	21,593		
	Statutory—*Revenue Act* (R.S.B.C. 1960, Chap. 341, Sec. 55 (3))				21,593	—
124	Implementation of new legislation	4,377,864	5,000,000	(622,136)		
	Supplement—Special Warrant No. 20				4,500,000	(5,122,136)
125	Intensified Forestry Program	9,758,374	5,000,000	4,758,374		
	Statutory—*Financial Control Act* (R.S.B.C. 1960, Chap. 22, Sec. 20)				4,758,374	—
126	Building occupancy charges	3,218,689	3,899,000	(680,311)		(680,311)
127	*Computer and consulting charges*	2,383,377	2,405,069	(21,692)		(21,692)
		151,839,627	130,805,175	21,034,452	30,137,547	(9,103,095)
	Recruitment savings		5,989,367	5,989,367		5,989,367
		151,839,627	**124,815,808**	**27,023,819**	**30,137,547**	**(3,113,728)**
	Ministry of Health					
128	Minister's office	174,320	144,082	30,238		
	Supplement—Special Warrant No. 60				25,000	5,238
129	*Administration and support services*	21,498,916	21,327,012	171,904		
	Supplement—Special Warrant No. 62				800,000	(628,096)
130	Preventive and special community services	33,691,485	35,539,703	(1,848,218)		(1,848,218)
131	Direct care community services	194,684,730	180,777,352	13,907,378		
	Supplement—Special Warrant Nos. 38 and 52				17,726,000	(3,818,622)
132	Mental health services	16,803,417	18,129,440	(1,326,023)		(1,326,023)
133	Hospital Programs	700,643,828	649,178,588	51,465,240		
	Supplement—Special Warrant No. 29				51,284,000	181,240
134	Medical Services Commission	289,000,000	245,300,000	43,700,000		
	Statutory—*Medical Services Act* (1967, Chap. 24, Sec. 11)				43,700,000	—
135	*Emergency Health Services Commission*	26,163,570	26,050,883	112,687		
	Supplement—Special Warrant No. 61				2,377,000	(2,264,313)
136	Forensic Psychiatric Services Commission	4,213,117	4,285,498	(72,381)		(72,381)
137	Alcohol and Drug Commission	12,330,546	12,330,546	—		—
138	Building occupancy charges	26,221,233	28,638,000	(2,416,767)		(2,416,767)
139	Computer and consulting charges	2,904,400	2,154,000	750,400		
	Supplement—Special Warrant No. 57				732,628	17,772
	Statutory—*Refugee Settlement Program of British Columbia Act* (1979, Chap. 27, Sec. 5)	325,294		325,294	325,294	—
		1,328,654,856	1,223,855,104	104,799,752	116,969,922	(12,170,170)
	Recruitment savings		10,428,342	10,428,342		10,428,342
		1,328,654,856	**1,213,426,762**	**115,228,094**	**116,969,922**	**(1,741,828)**
	Ministry of Human Resources					
140	Minister's office	203,193	206,837	(3,644)		(3,644)
141	*Administration and community services*	60,553,964	61,124,258	(570,294)		(570,294)
142	Services for families and children	66,745,589	75,209,741	(8,464,152)		(8,464,152)
143	Health services	59,263,779	52,573,173	6,690,606		
	Supplement—Special Warrant No. 55				9,000,000	(2,309,394)
144	Community projects	24,888,172	26,428,642	(1,540,470)		(1,540,470)
145	GAIN Programs	351,856,319	351,505,000	351,319		351,319
146	Special programs for the retarded	43,010,486	43,663,249	(652,763)		(652,763)
147	Shelter Aid for Elderly Renters and Renters' Tax Credit	23,112,270	23,834,311	(722,041)		(722,041)
148	Building occupancy charges	16,209,145	19,103,359	(2,894,214)		(2,894,214)
149	Computer and consulting charges	3,004,658	3,015,000	(10,342)		(10,342)
		648,847,575	656,663,570	(7,815,995)	9,000,000	(16,815,995)
	Recruitment savings		8,166,849	8,166,849		8,166,849
		648,847,575	**648,496,721**	**350,854**	**9,000,000**	**(8,649,146)**

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

No. of vote	SERVICE	Total expenditure	Main estimates voted	Expenditure over (*under*) main estimates	Other authorizations[1]	Net over (*under*) expenditures
	Ministry of Labour	$	$	$	$	$
150	Minister's office	139,571	141,341	(1,770)		(1,770)
151	Ministerial administration—support services	2,793,834	2,653,832	140,002		
	Statutory—*Labour Code of British Columbia Act* (1973, Chap. 122, Sec. 112)				26,288	113,714
152	*Job Training and Employment Opportunity* Programs	33,275,136	36,253,809	(2,978,673)		(2,978,673)
153	Occupational environment and compensation advisory services	1,575,734	1,566,415	9,319		9,319
154	Safety Engineering Division	5,739,738	5,812,929	(73,191)		(73,191)
155	Collective Bargaining and Labour Standards Program	2,701,073	2,772,487	(71,414)		(71,414)
156	Human Rights Programs	656,948	711,952	(55,004)		(55,004)
157	Labour Relations Board	1,566,441	1,340,101	226,340		
	Supplement—Special Warrant No. 66				90,000	136,340
158	Essential Services Advisory Agency	117,667	297,000	(179,333)		(179,333)
159	Boards of Review (Workers' Compensation Board)	14,698	10	14,688		
	Statutory—*Revenue Act* (R.S.B.C. 1960, Chap. 341, Sec. 55 (3))				14,688	—
160	Building occupancy charges	1,419,392	1,123,000	296,392		296,392
161	Computer and consulting charges	745,039	1,040,100	(295,061)		(295,061)
	Statutory—					
	Refugee Settlement Program of British Columbia Act (1979, Chap. 27, Sec. 5)	240,116		240,116	240,116	—
	West Kootenay Schools Collective Bargaining Assistance Act (1978), Chap. 42, Sec. 8 (2))—Special Mediator's expenses	33,459		33,459	33,459	—
		51,018,846	53,712,976	(2,694,130)	404,551	(3,098,681)
	Recruitment savings		1,235,278	1,235,278		1,235,278
		51,018,846	**52,477,698**	**(1,458,852)**	**404,551**	**(1,863,403)**
	Ministry of Lands, Parks and Housing					
162	Minister's office	139,539	148,408	(8,869)		(8,869)
163	Housing	27,189,277	29,916,769	(2,727,492)		(2,727,492)
164	Land management	8,731,185	8,032,646	698,539		
	Supplement—Special Warrant No. 2				468,000	230,539
165	Parks and outdoor recreation	24,257,151	24,579,967	(322,816)		
	Supplement—Special Warrant No. 47				348,651	(671,467)
166	Financial and administration services	1,450,655	1,532,061	(81,406)		(81,406)
167	Building occupancy charges	1,830,593	1,964,000	(133,407)		(133,407)
168	Computer and consulting charges	792,370	1,073,670	(281,300)		(281,300)
	Supplement—Special Warrant No. 3—Crown Land Development Program	1,059,111		1,059,111	1,506,000	(446,889)
		65,449,881	67,247,521	(1,797,640)	2,322,651	(4,120,291)
	Recruitment savings		1,888,483	1,888,483		1,888,483
		65,449,881	**65,359,038**	**90,843**	**2,322,651**	**(2,231,808)**
	Ministry of Municipal Affairs					
169	Minister's office	154,244	141,787	12,457		
	Supplement—Special Warrant No. 43				12,500	(43)
170	General administration	2,281,626	2,450,143	(168,517)		(168,517)
171	Grants, contributions and subsidies	51,552,967	56,250,000	(4,697,033)		(4,697,033)
172	Revenue Sharing Fund	141,700,000	141,700,000	—		—
173	Central ministry services	283,270	364,100	(80,830)		(80,830)
174	*Transit services*	25,136,184	37,027,000	(11,890,816)		(11,890,816)
175	Building occupancy charges	232,644	234,000	(1,356)		(1,356)
176	Computer and consulting charges	24,788	28,500	(3,712)		(3,712)
		221,365,723	238,195,530	(16,829,807)	12,500	(16,842,307)
	Recruitment savings		216,076	216,076		216,076
		221,365,723	**237,979,454**	**(16,613,731)**	**12,500**	**(16,626,231)**

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

No. of vote	SERVICE	Total expenditure	Main estimates voted	Expenditure over (*under*) main estimates	Other authorizations[1]	Net over (*under*) expenditures
	Ministry of Provincial Secretary and Government Services	$	$	$	$	$
177	Minister's office	181,424	182,096	(672)		(672)
178	General administration	986,580	849,071	137,509		
	Supplement—Special Warrant No. 12				150,000	(12,491)
179	Heritage, Cultural, Recreation, Sports and Fitness Programs	20,561,843	20,832,844	(271,001)		(271,001)
180	Central Microfilm Bureau	1,030,853	1,129,632	(98,779)		(98,779)
181	Grants, special services and events	2,285,489	2,260,225	25,264		
	Supplement—Special Warrant No. 64				100,000	(74,736)
182	Public information and publications	522,066	507,651	14,415		14,415
183	*Indian Advisory Act*	71,607	83,459	(11,852)		(11,852)
184	Government House	190,120	176,299	13,821		
	Supplement—Special Warrant No. 40				20,000	(6,179)
185	Agent General's Office and British Columbia House	715,662	607,095	108,567		
	Supplement—Special Warrant No. 22				50,000	58,567
186	Legislative Library	727,517	753,822	(26,305)		(26,305)
187	Postal Branch	7,389,465	7,130,263	259,202		
	Supplement—Special Warrant No. 65				250,000	9,202
188	Queen's Printer	(494,090)	10	(494,100)		(494,100)
189	British Columbia Lottery Branch	—	10	(10)		(10)
190	Unemployment insurance and workers' compensation	14,041,285	14,500,000	(458,715)		(458,715)
191	*Public Inquiries Act*	1,804,032	10	1,804,022		
	Statutory—*Public Inquiries Act* (R.S.B.C. 1960, Chap. 315, Sec. 13)				1,804,022	—
192	*Provincial Elections Act*	5,943,801	633,945	5,309,856		
	Statutory—*Provincial Elections Act* (R.S.B.C. 1960, Chap. 306, Sec. 192 (1))				5,309,856	—
193	Government Employees Relations Bureau	7,871,880	8,842,709	(970,829)		(970,829)
194	Public Service Commission administration	2,900,718	3,051,300	(150,582)		(150,582)
195	Salaries and Benefits—sundry employees	605,001	1,080,000	(474,999)		(474,999)
196	Public Service Adjudication Board	160,118	369,596	(209,478)		(209,478)
197	Superannuation Branch administration	1,588,911	1,606,162	(17,251)		(17,251)
198	Public Service superannuation and retirement benefits	67,116,902	70,455,000	(3,338,098)		(3,338,098)
199	*Members of the Legislative Assembly Superannuation Act*	510,471	135,000	375,471		
	Statutory—*Legislative Assembly Allowances and Superannuation Act* (R.S.B.C. 1960, Chap. 240, Sec. 18)				375,471	—
200	Employee Benefits	30,120,623	33,164,063	(3,043,440)		(3,043,440)
201	Parliament Buildings Restoration	1,028,599	1,200,000	(171,401)		(171,401)
202	*Queen Elizabeth II British Columbia Centennial Scholarship Act*	9,000	24,000	(15,000)		(15,000)
203	Building occupancy charges	9,442,279	9,416,000	26,279		26,279
204	Computer and consulting charges	1,753,360	1,435,000	318,360		
	Supplement—Special Warrant No. 58				300,000	18,360
	Statutory—Public Service Act (1976, Chap. 45, Sec. 74 (2)) Medical Expenses, London, England and California	2,658		2,658	2,658	—
		179,068,174	180,425,262	(1,357,088)	8,362,007	(9,719,095)
	Recruitment savings		1,563,929	1,563,929		1,563,929
		179,068,174	**178,861,333**	**206,841**	**8,362,007**	**(8,155,166)**
	Ministry of Tourism and Small Business Development					
205	Minister's office	84,467	158,139	(73,672)		(73,672)
206	General administration	61,255	70,093	(8,838)		(8,838)
207	Tourism	9,900,779	10,327,237	(426,458)		(426,458)
208	Small business development	1,485,128	1,487,015	(1,887)		(1,887)
209	Building occupancy charges	412,636	422,000	(9,364)		(9,364)
210	Computer and consulting charges	249,197	332,000	(82,803)		(82,803)
	Statutory—*Public Service Act* (1976, Chap. 45, Sec. 74 (2))—Medical Expenses, London, England, and California	7,545		7,545	7,545	—
		12,201,007	12,796,484	(595,477)	7,545	(603,022)
	Recruitment savings		191,195	191,195		191,195
		12,201,007	**12,605,289**	**(404,282)**	**7,545**	**(411,827)**

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

SERVICE	Total expenditure	Main estimates voted	Expenditure over (*under*) main estimates	Other authorizations[1]	Net over (*under*) expenditures
Ministry of Transportation, Communications and Highways	$	$	$	$	$
Minister's office	159,991	168,872	(8,881)		(8,881)
General administration	6,393,522	6,630,237	(236,715)		(236,715)
Highway maintenance	155,233,342	156,326,179	(1,092,837)		
Supplement—Special Warrant No. 53				5,086,000	(6,178,837)
Highway construction—Capital	251,833,279	160,258,637	91,574,642		
Supplement—Special Warrant Nos. 21, 23, 26 and 39				95,000,000	(3,425,358)
Hydro development—Highways	511,766	10	511,756		
Statutory—*Revenue Act* (R.S.B.C. 1960, Chap. 341, Sec. 55 (3))				511,756	—
Government-owned residences maintenance	90	50,000	(49,910)		(49,910)
Engineering Branch	684,743	704,715	(19,972)		(19,972)
Weigh Scale Branch	3,020,118	3,186,928	(166,810)		(166,810)
Motor Vehicle Branch	17,528,505	14,209,889	3,318,616		
Supplement—Special Warrant No. 67				4,000,000	(681,384)
Motor Carrier Branch	1,001,805	1,025,582	(23,777)		(23,777)
Motor Carrier Commission	222,845	311,660	(88,815)		(88,815)
Transportation Policy Analysis Branch	539,071	1,306,990	(767,919)		(767,919)
Air Services Branch	5,276,270	2,073,585	3,202,685		
Supplement—Special Warrant Nos. 30 and 44				3,400,000	(197,315)
Local Airport Assistance Program	1,983,954	2,112,188	(128,234)		(128,234)
British Columbia Ferries—Subsidy	54,268,704	51,386,950	2,881,754		
Supplement—Special Warrant No. 16				2,883,075	(1,321)
Telecommunication Services Branch	14,106,261	15,672,054	(1,565,793)		(1,565,793)
Communications System Development and Regulation Branch	360,730	894,798	(534,068)		(534,068)
Building occupancy charges	15,920,740	16,750,000	(829,260)		(829,260)
Computer and consulting charges	2,355,332	2,646,100	(290,768)		(290,768)
	531,401,068	435,715,374	95,685,694	110,880,831	(15,195,137)
Recruitment savings		13,058,507	13,058,507		13,058,507
	531,401,068	**422,656,867**	**108,744,201**	**110,880,831**	**(2,136,630)**
Ministry of Intergovernmental Relations					
Statutory—*Minister's Salary, Legislative Assembly Allowances and Superannuation Act* (R.S.B.C. 1960, Chap. 240, Sec. 1.9)	8,454		8,454	8,454	—
Special Warrant No. 17—Establishment and Administration of Ministry	129,265		129,265	2,500,000	(2,370,735)
	137,719		**137,719**	**2,508,454**	**(2,370,735)**
Ministry of Universities, Science and Communications					
Statutory—*Minister's Salary, Legislative Assembly Allowances and Superannuation Act* (R.S.B.C. 1960, Chap. 240, Sec. 1.9)	8,454		8,454	8,454	—
Special Warrant No. 41—Establishment and Administration of Ministry	57,270		57,270	107,500	(50,230)
	65,724		**65,724**	**115,954**	**(50,230)**
Subtotal budgetary expenditure	**4,864,425,923**	**4,628,090,738**	**236,335,185**	**349,230,077**	**(112,894,892)**
Total recruitment savings		**60,640,738**	**60,640,738**		**60,640,738**
Total budgetary expenditure	**4,864,425,923**	**4,567,450,000**	**296,975,923**	**349,230,077**[2]	**(52,254,154)**
Nonbudgetary Expenditure Charged to Current Revenue					
Special Purpose Funds					
Advance—Crown Land Fund (*Ministry of Lands, Parks and Housing Act*, 1979, Chap. 20, Sec. 7 (2)) *re* B.C. First Mortgage Program	**200,000,000**				

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

SERVICE	Total expenditure	Main estimates voted	Expenditure over (*under*) main estimates	Other authorizations[1]	Net over (under) expenditure
Crown Corporations	$	$	$	$	$
Advances—					
British Columbia Assessment Authority (*Assessment Authority of British Columbia Act*, 1974, Chap. 7, Sec. 17 (4))	2,126,000				
British Columbia Systems Corporation (Systems Act, 1977, Chap. 45, Sec. 8 (1))	5,000,000				
Grant—British Columbia Railway Company *re* Fort Nelson Extension—					
Special Warrant No. 28	7,400,000				
Special Warrant No. 48	1,800,000				
	16,326,000				
Other					
Canada-B.C. Natural Gas Revenue Sharing Agreement—Fort Nelson Indian Band (Special Warrant No. 24)	15,000,000				
Provincial Capital Commission (*Provincial Capital Commission Act*, 1956, Chap. 55, Sec. 11) *re* Victoria Trade and Convention Centre	2,000,000				
Grants—					
The Discovery Foundation *re* multi-tenant facility—(Special Warrant No. 42)	10,374,011				
	27,374,011				
Total nonbudgetary expenditure	**243,700,011**				
Revenue Surplus Account					
Appropriations					
Revenue Surplus of 1977/78 Appropriation Act, 1979—					
Education:					
Increase in Provincial Home-Owner Grant (Sec. 1 (b))	49,021,372	49,500,000	(478,628)		
Forests:					
Intensified Forest Management Program (Sec. 1 (e))	9,910,078	10,000,000	(89,922)		
Labour:					
Accelerated Job Experience Program (Sec. 1 (f))	5,000,000	5,000,000	—		
Municipal Affairs:					
Increase in Provincial Home-Owner Grant (Sec. 1 (b))	5,446,819	5,500,000	(53,181)		
Provincial Secretary:					
Accelerated Recreational Facilities Program (Sec. 1 (g))	5,000,000	5,000,000	—		
Transportation, Communications and Highways:					
Accelerated Highway Construction Program (Sec. 1 (c))	24,712,924	25,388,978	(676,054)		
British Columbia Railway Company:					
Fort Nelson Extension Upgrading Program (Sec. 1 (d))	14,000,000	14,000,000	—		
Reduction of Provincial Debt (Sec. 1 (a))	26,100,000	26,100,000	—		
	139,191,193	**140,488,978**	**(1,297,785)**		
Appropriations to Special Purpose funds—					
Vancouver and Victoria Trade and Convention Centres Fund Act:					
Vancouver Fund	10,000,000	10,000,000	—		
Victoria Fund	2,500,000	2,500,000	—		
	12,500,000	**12,500,000**	**—**		
Lower Mainland Stadium Fund Act	**25,000,000**	**25,000,000**	**—**		

EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1980—Continued

SERVICE	Total expenditure	Main estimates voted	Expenditure over (*under*) main estimates	Other authorizations[1]	Net over (*under*) expenditures
	$	$	$	$	$
Revenue Surplus Account Appropriations—Continued					
Special Purpose Appropriation Act, 1979					
Education:					
Industrial Research Program (Sec. 1 (f))	5,000,000	5,000,000	—		
Health:					
Stabilization of Health and Hospital Costs (Sec. 1 (c))	25,000,000	25,000,000	—		
Tourism and Small Business Development:					
Metropolitan Small Business Assistance Program (Sec. 1 (e))	5,000,000	5,000,000	—		
Purchase of Shares in British Columbia Development Corporation (Sec. 1 (d))	7,500,000	7,500,000	—		
	42,500,000	**42,500,000**	**—**		
Total Revenue Surplus Account Expenditure	**219,191,193**	**220,488,978**	**(1,297,785)**		
Combined General Fund Expenditure	**5,327,317,127**				

[1] "Other authorizations" comprise statutory and special warrant authorizations as indicated.

[2] The total of other authorizations of $349,230,077 represents statutory authorizations of $101,089,300 and special warrant (*Financial Control A* authorizations of $248,140,777.

NOTE—In accordance with the *Supply Act No. 3, 1979* (1979, Chap. 34), the actual expenditures are reported in relation to the services and ir nts appropriated. Reorganization changes made in November 1979, pursuant to the *Constitution Act*, are therefore not reflected in these st nents except for expenditures authorized under the *Legislative Assembly Allowances and Superannuation Act* and by special warrants for the n tries of "Intergovernmental Relations" and "Universities, Science and Communications".